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Average Federal Tax Rates for Elderly Headed Households,
by Comprehensive Household Income Quintile, 1979-2017

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Percentiles	80th-90th Percentiles	81st-90th Percentiles	90th-99th Percentiles	Top 1%
Average Total Federal Tax Rate (percent)										
1979	2.8	5.6	10.7	14.8	28.2	18.1	18.9	21.7	26.4	37.3
1980	2.2	4.5	9.4	13.8	26.6	17.0	18.0	21.4	25.6	36.6
1981	1.8	3.8	8.4	12.8	24.8	16.0	17.1	20.8	25.1	35.5
1982	1.6	3.2	6.9	10.5	21.5	14.0	14.9	17.3	22.0	27.9
1983	1.5	3.2	7.0	10.7	20.7	13.8	14.4	17.1	21.1	27.3
1984	2.0	3.8	7.5	11.4	22.2	14.9	15.4	18.6	22.8	28.2
1985	2.7	3.7	17.7	10.9	21.7	14.7	14.8	18.7	22.1	27.0
1986	1.9	3.8	7.6	10.9	21.1	14.5	14.9	18.3	21.3	26.1
1987	2.4	4.0	7.8	12.2	23.7	15.3	16.7	20.5	24.6	29.5
1988	2.4	4.3	8.3	12.3	23.7	15.7	16.8	20.0	24.0	29.2
1989	2.2	4.1	7.8	12.3	22.8	15.3	16.6	19.8	23.9	28.0
1990	2.2	4.1	7.8	11.9	22.4	14.8	16.2	19.3	23.3	27.9
1991	2.3	3.8	7.4	11.1	21.4	13.8	15.3	18.6	22.5	27.6
1992	2.2	3.8	7.1	11.2	21.3	14.4	15.7	18.9	22.7	28.0
1993	2.8	3.8	7.1	10.9	23.0	14.7	15.5	19.0	23.3	31.5
1994	2.8	3.8	7.1	10.9	23.0	14.7	15.5	19.0	23.3	31.5
1995	2.5	3.7	7.7	11.8	24.8	16.1	17.3	21.1	24.7	33.5
1996	2.4	3.8	7.4	11.8	24.4	16.0	17.1	20.9	25.0	32.6
1997	2.4	3.5	7.6	11.8	24.8	17.0	17.0	20.7	24.9	32.1
1998	2.4	3.5	7.6	12.2	24.2	16.0	17.1	20.7	24.9	32.1
1999	2.7	4.4	8.1	12.8	24.8	17.4	18.0	21.0	24.7	30.3
2000	2.7	4.5	8.8	12.8	24.2	16.0	17.4	20.8	24.3	29.8
2001	2.4	3.5	6.6	11.3	22.7	15.0	16.1	18.9	22.9	29.6
2002	2.7	3.3	5.8	9.9	22.3	14.2	15.2	18.1	22.2	29.8
2003	2.5	3.0	5.9	10.0	21.7	14.0	14.3	17.5	21.7	28.7
2004	2.2	3.0	5.9	10.4	22.4	15.0	14.9	18.2	22.1	28.5
2005	2.4	3.2	6.5	10.9	22.0	14.5	15.5	18.6	23.4	28.9
2006	2.3	3.0	6.4	11.1	22.0	14.1	15.2	18.8	23.2	28.7
2007	2.1	3.3	6.4	10.6	21.8	13.9	14.9	18.1	22.4	28.6
2008	0.3	1.3	4.2	8.6	18.9	13.1	12.6	16.1	20.7	26.1
2009	2.2	2.1	4.3	7.9	18.9	12.4	12.2	15.0	19.5	26.7
2010	2.3	2.2	4.4	8.5	19.9	13.3	12.8	16.0	21.0	27.4
2011	2.4	2.3	4.7	9.0	20.4	13.7	13.0	16.5	20.8	27.8
2012	2.8	2.4	4.8	9.0	21.0	14.7	13.4	16.9	21.1	28.1
2013	2.8	2.6	5.5	9.8	22.8	15.7	14.5	18.3	23.0	31.3
2014	2.8	2.7	5.6	10.2	23.4	16.5	14.8	18.0	23.1	30.6
2015	2.1	2.6	5.8	10.3	23.5	16.4	15.1	18.5	23.3	31.1
2016	2.1	2.3	5.5	10.1	23.1	15.9	14.9	18.4	23.2	31.8
2017	1.8	2.5	5.8	10.6	22.3	15.8	14.8	17.9	22.4	30.0

Average Individual Income Tax Rate (percent)

1979	0.0	0.5	2.6	5.1	14.8	8.2	7.8	9.9	13.2	21.9
1980	0.1	0.5	2.6	5.3	13.6	8.8	8.5	10.9	14.7	23.2
1981	0.0	0.6	2.5	5.2	15.6	8.2	8.1	10.9	14.6	23.7
1982	0.1	0.5	2.4	5.1	15.0	8.7	8.4	10.8	15.5	21.3
1983	0.0	0.6	2.2	4.7	13.2	7.8	7.5	9.7	13.5	18.6
1984	0.0	0.5	2.0	4.8	14.2	8.3	8.0	10.9	14.6	19.8
1985	0.1	0.6	4.0	5.1	4.7	14.2	8.5	7.8	11.1	14.5
1986	0.1	0.5	2.1	4.6	13.9	8.4	7.6	10.6	13.5	18.3
1987	0.0	0.4	1.9	4.9	14.0	7.7	8.1	10.6	14.4	18.4
1988	0.1	0.5	2.3	5.1	14.2	8.2	8.3	10.7	14.1	18.4
1989	0.1	0.5	2.3	5.4	13.8	8.1	8.6	11.0	14.4	18.4
1990	0.1	0.6	2.4	5.3	13.5	7.9	8.5	10.8	14.0	18.4
1991	0.0	0.4	2.1	4.9	12.7	7.1	8.1	10.5	13.1	17.8
1992	0.1	0.4	1.9	4.6	12.7	7.2	7.8	10.3	12.6	18.3
1993	0.0	0.3	1.7	4.3	12.6	7.0	7.3	9.3	11.3	18.2
1994	0.0	0.3	1.8	4.6	13.2	7.4	7.9	10.5	12.7	18.4
1995	0.0	0.3	1.8	4.7	13.7	7.8	8.6	10.8	13.5	20.0
1996	0.0	0.3	1.8	4.8	14.6	8.8	8.5	11.1	14.2	19.4
1997	0.0	0.3	1.8	5.1	14.7	9.1	8.7	11.5	14.3	20.6
1998	0.0	0.4	2.2	5.5	14.6	9.3	9.4	11.7	14.4	19.9
1999	0.0	0.3	2.4	6.1	15.6	9.9	10.0	12.2	15.1	20.6
2000	0.0	0.8	2.5	6.4	15.7	9.8	10.5	12.5	15.3	20.8
2001	-0.1	0.3	1.9	5.8	15.0	8.8	9.4	11.5	14.9	20.9
2002	0.0	0.8	3.3	15.1	14.5	8.9	10.8	11.1	14.8	20.4
2003	-0.1	0.1	1.4	4.5	12.3	7.1	7.3	9.5	12.3	17.0
2004	0.0	0.2	1.4	4.6	12.4	7.5	7.7	9.4	12.1	16.3
2005	0.0	0.2	1.5	4.7	12.4	7.9	7.6	9.4	12.4	16.2
2006	0.0	0.2	1.5	4.9	12.3	8.0	7.8	9.6	12.7	16.1
2007	0.0	0.4	1.8	5.0	12.6	8.6	7.9	9.9	13.1	16.3
2008	-0.4	-1.2	1.4	3.8	11.5	7.2	6.8	9.2	13.1	17.4
2009	-0.2	0.0	0.9	3.8	11.7	6.9	6.7	8.8	11.8	17.7
2010	-0.3	0.0	0.9	4.1	12.0	7.3	7.1	8.4	12.2	17.1
2011	0.0	0.1	1.4	4.7	12.7	8.0	7.7	10.0	13.2	17.6
2012	0.0	0.2	1.4	4.7	13.0	8.5	7.8	10.2	13.6	17.2
2013	-0.2	0.1	1.6	4.8	13.7	8.8	8.0	10.2	13.5	17.7
2014	-0.3	0.1	1.6	5.1	14.3	9.4	8	10.1	13.9	17.3
2015	-0.5	0.0	1.8	5.3	14.8	9.5	8.4	10.6	14.1	21.5
2016	-0.5	-0.1	1.7	5.3	14.4	9.2	8.4	10.6	14.2	21.2
2017	-0.6	0.0	2.0	5.8	14.9	9.8	8.7	10.8	14.6	22.0

Average Payroll Tax Rate (percent)

1979	0.5	1.4	2.5	2.9	1.9	1.9	3.3	3.5	2.0	0.5
1980	0.4	1.2	2.2	2.7	1.9	1.8	3.0	3.0	2.1	0.5
1981	0.3	1.2	2.2	2.5	2.1	1.9	3.1	3.0	2.2	0.7
1982	0.3	1.1	2.0	2.4	2.1	1.9	3.1	3.1	2.1	0.8
1983	0.3	1.1	2.0	2.5	2.1	1.9	3.0	3.0	2.1	0.8
1984	0.3	1.1	2.0	2.5	2.1	1.9	3.0	3.0	2.4	0.7
1985	0.3	1.1	2.0	2.5	2.1	1.9	3.0	3.0	2.1	0.8
1986	0.4	1.1	2.1	2.5	1.9	1.9	3.0	3.1	2.3	0.6
1987	0.4	1.1	2.1	2.5	1.9	1.9	3.0	3.1	2.3	0.6
1988	0.4	1.1	2.1	2.7	2.0	2.0	3.1	3.4	2.3	0.6
1989	0.4	1.2	1.9	2.9	2.0	1.9	3.0	3.0	2.6	0.7
1990	0.4	1.2	2.0	2.9	2.0	2.0	3.0	3.1	2.6	0.7
1991	0.4	1.2	2.0	2.5	2.2	2.0	2.9	3.1	2.6	0.7
1992	0.4	1.2	1.8	2.3	2.0	2.0	2.7	3.2	2.6	1.0
1993	0.4	1.0	1.7	2.4	2.4	2.0	2.9	3.2	2.9	2.8
1994	0.4	0.8	1.6	2.3	2.3	2.0	2.8	3.1	2.7	1.0
1995	0.4	0.9	1.7	2.4	2.3	2.0	2.8	3.0	2.7	1.2
1996	0.4	1.0	1.8	2.5	2.3	2.0	2.9	3.0	2.8	1.1
1997	0.5	1.0	1.8	2.3	2.2	2.0	2.9	3.0	2.6	1.0
1998	0.5	1.0	1.8	2.3	2.0	1.9	2.8	2.7	2.5	0.9
1999	0.5	1.1	1.9	2.4	2.1	2.0	2.9	2.8	2.4	0.9
2000	0.5	1.3	2.0	2.5	2.0	2.0	3.0	3.0	2.3	1.0
2001	0.7	1.3	2.0	2.6	2.0	2.0	2.7	3.0	2.3	0.9
2002	0.5	1.2	2.0	2.6	2.4	2.2	3.3	3.5	1.6	1.0
2003	0.6	1.0	1.8	2.3	2.4	2.1	3.2	3.2	2.7	1.1
2004	0.5	1.0	1.8	2.6	2.6	2.2	3.5	3.7	1.1	1.0
2005	0.5	0.9	1.8	2.6	2.3	2.1	3.3	3.6	2.9	0.9
2006	0.5	0.9	1.8	2.6	2.2	2.1	3.2	3.4	2.8	0.8
2007	0.5	0.9	1.9	2.6	2.1	2.0	3.1	3.2	2.6	0.8
2008	0.7	1.2	2.4	2.9	2.0	2.0	3.2	3.2	3.1	0.7
2009	0.5	0.9	1.8	2.4	2.9	2.4	3.3	3.6	3.9	1.4
2010	0.5	0.9	1.8	2.4	2.9	2.4	3.3	3.6	3.1	1.2
2011	0.5	0.8	1.5	2.2	2.5	2.1	2.9	3.4	3.3	1.1
2012	0.6	0.8	1.6	2.2	2.4	2.1	3.1	3.4	3.3	0.9
2013	0.7	1.0	1.9	2.7	3.0	2.6	3.5	4.1	3.7	1.4
2014	0.6	1.0	1.9	2.7	3.0	2.6	3.6	3.9	3.6	1.2
2015	0.7	1.0	2.1	2.7	2.9	2.6	3.8	4.2	3.6	1.3
2016	0.5	1.1	2.0	2.8	3.0	2.7	3.8	4.2	3.7	1.4
2017	0.7	1.1	2.2	3.0	3.0	2.7	3.9	4.1	3.7	1.4

Average Corporate Income Tax Rate (percent)

1979	1.1	2.6	4.7	5.8	10.7	7.1	6.9	7.3	10.4	14.3
1980	0.7	1.8	3.7	4.7	8.5	5.6	5.7	6.8	9.2	11.4
1981	0.5	1.3	2.8	3.7	8.4	4.3	4.2	4.8	6.3	8.7
1982	0.3	0.7	1.7	2.1	3.8	2.6	2.4	2.8	3.5	5.4
1983	0.3	0.8	2.0	2.7	4.8	3.3	3.2	3.7	4.8	6.8
1984	0.4	1.1	2.4	3.1	5.3	3.7	3.	3.7	4.7	6.4
1985	0.5	1.2	2.7	3.4	6.8	4.3	4.2	4.8	6.3	8.7
1986	0.5	1.1	2.2	2.8	4.7	3.4	3.4	3.8	4.6	5.7
1987	0.5	1.2	2.8	3.6	6.9	4.5	4.5	5.0	6.4	8.7
1988	0.5	1.4	2.8	3.6	6.8	4.6	4.5	5.0	6.6	8.7
1989	0.5	1.3	2.6	3.5	6.5	4.4	4.3	4.7	5.4	7.4
1990	0.5	1.2	2.4	3.2	6.1	4.1	3.9	4.8	6.1	8.4
1991	0.5	1.2	2.2	3.2	5.7	4.2	4.1	4.5	5.4	7.4
1992	0.4	1.1	2.3	3.1	6.4	4.2	3.7	5.1	6.4	9.3
1993	0.4	1.2	2.4	3.2	7.4	4.7	4.3	5.0	6.4	9.3
1994	0.7	1.6	2.8	3.4	7.8	5.0	4.5	5.9	7.4	11.0
1995	0.7	1.7	2.7	3.0	7.8	5.0	4.5	5.9	7.4	11.0
1996	0.5	1.0	2.6	3.6	7.9	5.4	4.8	6.1	7.6	11.2
1997	0.4	1.2	2.4	3.4	7.5	5.1	4.5	5.9	7.4	11.0
1998	0.4	0.9	2.2	3.1	6.7	4.6	4.0	5.2	6.7	9.1
1999	0.4	1.1	2.3	3.1	6.7	4.6	4.0	5.2	6.7	9.1
2000	0.3	1.0	2.0	2.7	5.9	4.1	3.7	4.8	5.9	7.8
2001	0.3	1.0	2.0	2.7	5.9	4.1	3.7	4.8	5.9	7.8
2002	0.3	0.8	1.6	2.3	4.9	3.5	3.2	4.0	5.0	6.7
2003	0.3	0.6	1.3	1.7	4.9	3.0	2.4	3.0	4.5	6.0
2004	0.3	0.8	1.5	1.6	6.3	3.8	2.7	3.7	5.0	6.4
2005	0.7	0.7	1.6	2.2	7.2	4.5	3.7	5.1	6.4	8.6
2006	0.8	1.2	2.6	3.8	8.9	5.2	4.5	6.1	8.6	11.4
2007	0.8	0.9	0.9	2.8	10.8	5.4	4.0	5.5	7.7	11.6
2008	0.8	1.2	1.7	2.7	8.9	6.6	4.8	6.2	8.4	10.5
2009	0.4	0.5	1.0	1.4	4.5	3.2	2.7	3.8	7.5	7.8
2010	0.4	0.5	0.8	0.9	3.9	3.4	2.4	3.6	7.4	7.8
2011	0.4	0.5	0.9	1.3	4.7	3.0	1.9	2.5	4.0	4.0
2012	0.4	0.4	0.9	0.8	4.8	3.0	1.8	2.6	4.0	4.0
2013	0.4	0.5	1.0	1.3	5.7	3.4	2.4	3.6	4.2	4.0
2014	0.5	0.5	1.0	1.4	5.7	3.4	2.4	3.6	4.2	4.0
2015	0.4	0.5	0.9	1.0	1.6	5.9	3.9	2.5	3.5	9.7
2016	0.5	0.5	0.9	1.4	5.4	3.4	2.3	3.1	3.1	9.1
2017	0.4	0.5	0.9	1.4	5.4	3.4	2.3	3.1	3.1	9.1
2018	0.4	0.5	0.9	1.4	5.4	3.4	2.3	3.1	3.1	9.1