

Table T21-0134
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	47,360	26.6	-19.9	6.1	0.5	0.0	0.7	-12.5
Second Quintile	38,780	21.8	-8.4	7.3	0.7	0.0	0.6	0.1
Middle Quintile	36,130	20.3	0.2	7.5	0.8	0.0	0.5	9.0
Fourth Quintile	29,780	16.7	4.8	7.9	1.0	0.0	0.5	14.1
Top Quintile	24,560	13.8	16.1	5.7	1.8	0.2	0.3	24.1
All	178,140	100.0	8.1	6.6	1.3	0.1	0.4	16.5
Addendum								
80-90	12,570	7.1	9.0	8.3	1.1	0.0	0.4	18.7
90-95	6,150	3.5	12.4	7.7	1.2	0.1	0.4	21.8
95-99	4,710	2.6	16.3	6.0	1.5	0.2	0.4	24.3
Top 1 Percent	1,140	0.6	24.2	2.1	2.9	0.4	0.2	29.7
Top 0.1 Percent	120	0.1	24.7	1.0	3.8	0.3	0.2	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$27,900; 40% \$55,100; 60% \$97,700; 80% \$178,100; 90% \$259,000; 95% \$372,600; 99% \$882,500; 99.9% \$4,052,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0134
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	39,490	22.2	-29.5	6.8	0.4	0.0	0.7	-21.6
Second Quintile	36,590	20.5	-11.1	7.3	0.6	0.0	0.6	-2.6
Middle Quintile	35,810	20.1	-1.7	7.5	0.7	0.0	0.5	7.0
Fourth Quintile	33,730	18.9	4.4	8.1	0.9	0.0	0.5	13.8
Top Quintile	31,000	17.4	15.9	5.7	1.7	0.2	0.3	23.9
All	178,140	100.0	8.1	6.6	1.3	0.1	0.4	16.5
Addendum								
80-90	15,870	8.9	9.4	8.1	1.1	0.0	0.4	19.0
90-95	7,740	4.4	12.2	7.6	1.2	0.0	0.4	21.5
95-99	5,990	3.4	15.9	6.0	1.5	0.1	0.4	23.9
Top 1 Percent	1,390	0.8	23.9	2.2	2.8	0.4	0.2	29.6
Top 0.1 Percent	140	0.1	24.6	1.0	3.8	0.4	0.2	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$37,900; 60% \$65,000; 80% \$108,900; 90% \$158,000; 95% \$222,200; 99% \$512,600; 99.9% \$2,279,200.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

Table T21-0134
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	25,870	29.3	#	-19.2	5.8	0.5	0.0	0.8	-12.2
Second Quintile	20,080	22.8	#	-5.1	6.4	0.8	0.1	0.6	2.7
Middle Quintile	17,960	20.4	#	1.6	7.3	0.8	0.0	0.6	10.2
Fourth Quintile	14,270	16.2	#	6.9	8.0	1.0	0.0	0.5	16.4
Top Quintile	9,180	10.4	#	15.6	6.0	1.9	0.7	0.4	24.5
All	88,160	100.0	#	6.5	6.8	1.3	0.3	0.5	15.2
Addendum									
80-90	5,200	5.9	#	11.2	8.0	1.2	0.0	0.4	20.8
90-95	2,140	2.4	#	12.9	7.5	1.5	0.1	0.4	22.3
95-99	1,530	1.7	#	16.1	5.8	1.8	0.7	0.3	24.7
Top 1 Percent	310	0.4	#	23.6	2.0	3.2	2.3	0.2	31.3
Top 0.1 Percent	30	0.0	#	24.3	0.8	4.3	2.0	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$37,900; 60% \$65,000; 80% \$108,900; 90% \$158,000; 95% \$222,200; 99% \$512,600; 99.9% \$2,279,200.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0134
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	7,070	11.1	#	-31.7	5.7	0.4	0.0	0.6	-25.0
Second Quintile	8,430	13.2	#	-12.9	6.4	0.6	0.0	0.5	-5.4
Middle Quintile	11,720	18.4	#	-3.5	7.2	0.7	0.0	0.5	4.9
Fourth Quintile	16,000	25.0	#	3.1	7.9	0.9	0.0	0.4	12.3
Top Quintile	20,100	31.5	#	15.9	5.7	1.7	0.0	0.3	23.6
All	63,890	100.0	#	10.4	6.3	1.4	0.0	0.4	18.5
Addendum									
80-90	9,670	15.1	#	8.7	8.1	1.0	0.0	0.4	18.2
90-95	5,190	8.1	#	12.0	7.7	1.2	0.0	0.4	21.2
95-99	4,220	6.6	#	15.8	6.1	1.5	0.0	0.4	23.7
Top 1 Percent	1,010	1.6	#	24.0	2.3	2.7	0.1	0.2	29.3
Top 0.1 Percent	100	0.2	#	24.9	1.1	3.5	0.1	0.2	29.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$37,900; 60% \$65,000; 80% \$108,900; 90% \$158,000; 95% \$222,200; 99% \$512,600; 99.9% \$2,279,200.

(4) After tax credits (including refundable portion of earned income and child tax credits).

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T21-0134

Effective Federal Tax Rates - Head of Household Tax Units

By Expanded Cash Income Income Percentile, 2021 ¹

Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units				As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total		Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	6,180	27.5	#	-51.5	10.2	0.4	0.0	0.6	-40.2
Second Quintile	7,370	32.8	#	-19.8	10.0	0.5	0.0	0.6	-8.8
Middle Quintile	5,250	23.4	#	-5.2	8.7	0.5	0.0	0.5	4.5
Fourth Quintile	2,600	11.6	#	3.7	9.1	0.7	0.0	0.5	13.9
Top Quintile	1,020	4.5	#	16.5	5.4	2.0	0.0	0.4	24.2
All	22,470	100.0	#	-6.0	8.5	0.8	0.0	0.5	3.9
Addendum									
80-90	630	2.8	#	10.1	8.6	0.8	0.0	0.4	20.0
90-95	250	1.1	#	13.4	6.3	1.0	0.0	0.4	21.1
95-99	110	0.5	#	18.4	5.5	1.3	0.0	0.3	25.6
Top 1 Percent	30	0.1	#	24.1	1.5	4.0	0.1	0.2	29.9
Top 0.1 Percent	0	0.0	#	23.8	0.6	5.2	0.0	0.2	29.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$37,900; 60% \$65,000; 80% \$108,900; 90% \$158,000; 95% \$222,200; 99% \$512,600; 99.9% \$2,279,200.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T21-0134
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	10,090	19.8	-53.1	10.3	0.5	0.0	0.6	-41.7
Second Quintile	11,380	22.3	-19.9	10.1	0.5	0.0	0.6	-8.8
Middle Quintile	10,440	20.5	-5.8	9.5	0.5	0.0	0.5	4.8
Fourth Quintile	9,570	18.8	2.8	9.8	0.6	0.0	0.5	13.8
Top Quintile	9,270	18.2	17.0	6.2	1.5	0.0	0.3	25.0
All	51,000	100.0	6.7	7.7	1.1	0.0	0.4	16.0
Addendum								
80-90	4,690	9.2	9.5	9.4	0.8	0.0	0.4	20.1
90-95	2,270	4.5	13.1	8.3	0.9	0.0	0.4	22.7
95-99	1,840	3.6	17.6	6.3	1.1	0.0	0.4	25.4
Top 1 Percent	480	0.9	24.7	2.4	2.6	0.0	0.2	29.9
Top 0.1 Percent	50	0.1	24.7	1.2	3.7	0.0	0.2	29.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$37,900; 60% \$65,000; 80% \$108,900; 90% \$158,000; 95% \$222,200; 99% \$512,600; 99.9% \$2,279,200.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T21-0134
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile, 2021 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	10,150	21.9	-13.2	0.6	0.3	0.0	0.3	-11.9
Second Quintile	10,850	23.4	-6.7	1.3	0.9	0.1	0.4	-4.1
Middle Quintile	9,830	21.2	-0.9	1.8	1.2	0.0	0.4	2.4
Fourth Quintile	8,130	17.6	4.0	2.6	1.6	0.0	0.4	8.6
Top Quintile	6,730	14.5	15.2	2.8	2.8	0.7	0.3	21.7
All	46,310	100.0	8.0	2.4	2.1	0.4	0.3	13.2
Addendum								
80-90	3,470	7.5	8.5	3.3	2.0	0.0	0.3	14.1
90-95	1,590	3.4	10.8	3.8	2.3	0.1	0.3	17.2
95-99	1,320	2.9	13.7	3.7	2.6	0.7	0.3	20.9
Top 1 Percent	350	0.8	22.3	1.4	3.7	1.5	0.2	29.1
Top 0.1 Percent	50	0.1	23.4	0.7	4.4	1.2	0.2	29.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law as of 11/15/2019. For more information on TPC's baseline definitions, see:

[\(1\) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:](#)

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.