

Share of Federal Tax Liabilities for Nonelderly Childless Households, by Comprehensive Household Income Quintile, 1979-2018

Table with columns: Year, Lowest Quintile, Second Quintile, Middle Quintile, Fourth Quintile, All Quintiles, 81st-90th Percentiles, 91st-95th Percentiles, 96th-99th Percentiles, Top 1%. Rows are grouped into four sections: Share of Total Federal Tax Liabilities (Percent), Share of Individual Income Tax Liabilities (Percent), Share of Payroll Tax Liabilities (Percent), and Share of Corporate Income Tax Liabilities (Percent).

Source: Congressional Budget Office, https://www.cbo.gov/publications/0575

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income.

Comprehensive household income equals pretax cash income plus income from other sources. Pretax cash income is the sum of wages, salaries, self-employment income, rents, royalties and nonreliable interest, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by businesses (corporate income taxes and the employer's share of Social Security, Medicare, and federal employment insurance payroll taxes) and employee contributions to Social Security, Medicare, and federal employment insurance.

Individual income taxes are attributed directly to households paying those taxes. Social insurance, or payroll, taxes are attributed to households paying those taxes directly or paying them indirectly through their employers. Corporate income taxes are attributed to households according to their share of social income. Federal income taxes are attributed to them according to their consumption of the taxed good or service.

Numbers in the data may not add up to totals because of rounding.