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Table T03-0206

Current-Law Distribution of Individual Income and Payroll Tax Burden By Percentiles, 2003¹

Income Percentile ²	Percent of Total			Average Effective Tax Rate ⁶			
	Income	Income Tax ⁴	Payroll Tax ⁵	Income and Payroll	Income Tax	Payroll Tax	Income and Payroll
0-10	*	*	*	*	-0.7	7.0	6.2
10-20	0.7	-0.6	0.9	0.1	-9.5	12.7	3.2
20-30	2.3	-1.5	2.7	0.5	-7.4	11.6	4.2
30-40	3.6	-1.1	4.2	1.4	-3.3	11.6	8.4
40-50	5.1	0.6	6.0	3.2	1.4	11.9	13.3
50-60	6.9	3.0	8.4	5.5	4.9	12.2	17.2
60-70	9.2	5.5	10.9	8.1	6.8	11.9	18.6
70-80	12.4	8.9	14.7	11.6	8.1	11.9	20.0
80-90	17.1	14.0	20.2	17.0	9.2	11.9	21.1
90-100	43.8	71.1	31.8	52.5	18.2	7.3	25.5
All	100.0	100.0	100.0	100.0	11.2	10.0	21.3
Addendum							
90-95	11.9	12.3	13.6	12.9	11.6	11.4	23.0
95-99	15.2	21.9	13.2	17.8	16.2	8.7	24.9
Top 1 Percent	16.7	36.9	5.1	21.9	24.8	3.0	27.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

* Less than 0.05 percent.

(1) Calendar year.

(2) Income concept is AGI plus the employer share of payroll tax. Tax units with negative income are excluded from the lowest decile but are included in the totals.

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Net of refundable credits (earned income tax credit and refundable child tax credit).

(5) Includes both the employee and employer portion of social security and medicare tax.

(6) Average income plus payroll tax as a percent of average income.