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Table T08-0081

Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile, 2008¹
All Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	38,731	26.1	3.7	-1.2	3.9	1.0	0.3	0.8	-4.1	8.4	0.9	0.0	5.2
Second Quintile	32,516	21.9	8.1	1.0	10.7	2.4	1.2	4.4	1.5	10.4	1.0	0.0	13.0
Middle Quintile	29,742	20.0	13.8	7.6	19.0	3.8	5.6	10.8	6.9	10.9	0.9	0.1	18.9
Fourth Quintile	24,836	16.7	19.5	15.1	26.4	7.1	10.2	17.7	9.8	10.7	1.2	0.2	21.9
Top Quintile	21,974	14.8	55.2	77.5	39.9	85.2	82.2	66.3	17.7	5.7	5.1	0.4	29.0
All	148,478	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.6	7.9	3.3	0.3	24.1
Addendum													
80-90	11,083	7.5	13.3	13.3	17.2	6.8	7.1	13.6	12.6	10.2	1.7	0.2	24.7
90-95	5,366	3.6	9.2	10.8	10.0	6.2	5.1	9.9	14.9	8.6	2.2	0.2	25.9
95-99	4,406	3.0	13.4	19.4	9.1	16.5	24.8	15.7	18.2	5.3	4.1	0.6	28.2
Top 1 Percent	1,119	0.8	19.3	33.9	3.6	55.8	45.2	27.1	22.2	1.5	9.6	0.7	34.0
Top 0.1 Percent	113	0.1	9.3	16.5	0.8	34.2	23.0	13.9	22.4	0.7	12.2	0.7	36.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$18,725, 40% \$37,257, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,850, 99% \$601,906, 99.9% \$2,906,959. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081

Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008¹
All Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	26,667	18.0	1.9	-0.8	2.1	0.6	0.1	0.4	-5.0	8.4	1.0	0.0	4.4
Second Quintile	27,693	18.7	5.1	-0.6	5.8	1.5	0.4	1.8	-1.6	9.0	1.0	0.0	8.4
Middle Quintile	28,564	19.2	9.6	3.0	13.3	2.5	1.5	6.3	3.9	11.0	0.9	0.0	15.8
Fourth Quintile	29,702	20.0	17.4	11.1	23.8	5.1	5.8	14.3	8.0	10.8	1.0	0.1	19.9
Top Quintile	35,173	23.7	66.2	87.4	54.9	89.8	91.7	77.1	16.7	6.5	4.5	0.4	28.1
All	148,478	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.6	7.9	3.3	0.3	24.1
Addendum													
80-90	17,202	11.6	15.7	14.1	21.7	5.8	7.0	15.4	11.3	10.9	1.2	0.1	23.5
90-95	9,230	6.2	12.2	13.1	15.1	6.7	6.6	12.8	13.6	9.8	1.8	0.2	25.4
95-99	7,102	4.8	16.6	22.5	13.5	17.2	20.9	18.8	17.1	6.4	3.4	0.4	27.4
Top 1 Percent	1,639	1.1	21.7	37.6	4.6	60.1	57.2	30.1	21.9	1.7	9.2	0.8	33.5
Top 0.1 Percent	158	0.1	10.3	18.3	0.9	37.2	27.5	15.3	22.4	0.7	12.0	0.8	35.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008 ¹
Single Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	17,443	27.1	4.7	-0.6	4.6	1.2	0.1	1.5	-1.5	7.9	0.9	0.0	7.3
Second Quintile	14,631	22.8	10.0	2.4	9.7	3.3	0.3	4.9	2.7	7.9	1.1	0.0	11.7
Middle Quintile	12,500	19.5	15.3	9.4	20.3	5.3	1.7	12.2	6.9	10.8	1.2	0.1	19.0
Fourth Quintile	10,539	16.4	21.1	19.0	27.7	8.1	6.4	19.9	10.1	10.7	1.3	0.3	22.4
Top Quintile	8,790	13.7	49.2	69.9	37.7	81.6	91.2	61.4	15.9	6.3	5.6	1.9	29.7
All	64,251	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.2	8.2	3.4	1.0	23.8
Addendum													
80-90	4,608	7.2	13.8	16.2	17.3	7.9	7.8	15.1	13.1	10.2	1.9	0.6	25.8
90-95	2,230	3.5	9.5	12.2	10.5	8.2	7.1	10.8	14.4	9.0	2.9	0.8	27.2
95-99	1,608	2.5	11.9	16.9	7.8	19.5	22.0	14.4	15.9	5.4	5.5	1.9	28.7
Top 1 Percent	343	0.5	13.9	24.5	2.0	46.0	54.3	21.1	19.7	1.2	11.2	4.0	36.1
Top 0.1 Percent	30	0.0	6.3	11.9	0.4	25.2	24.5	10.4	21.1	0.5	13.4	4.0	39.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008¹
Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	5,169	8.8	0.8	-0.3	0.9	0.3	0.4	0.1	-6.4	8.6	1.6	0.0	3.8
Second Quintile	7,297	12.4	2.6	-0.3	3.1	0.9	0.7	0.9	-1.8	8.8	1.3	0.0	8.3
Middle Quintile	9,040	15.4	5.8	1.4	8.1	1.5	0.8	3.4	3.4	10.3	0.9	0.0	14.6
Fourth Quintile	14,068	23.9	15.0	7.8	21.1	4.1	2.8	11.2	7.4	10.5	1.0	0.0	18.9
Top Quintile	23,031	39.1	76.1	91.5	66.6	92.6	94.3	84.3	17.0	6.5	4.3	0.1	27.9
All	58,860	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14.1	7.4	3.5	0.1	25.2
Addendum													
80-90	10,503	17.8	16.5	12.7	24.4	5.3	3.0	15.1	10.9	11.0	1.1	0.0	23.0
90-95	6,226	10.6	13.8	13.2	18.4	6.3	3.8	13.7	13.5	9.9	1.6	0.0	25.0
95-99	5,094	8.7	19.7	24.4	17.6	16.8	16.1	21.3	17.5	6.6	3.0	0.1	27.2
Top 1 Percent	1,208	2.1	26.1	41.2	6.3	64.3	71.5	34.2	22.3	1.8	8.7	0.2	33.0
Top 0.1 Percent	117	0.2	12.2	19.6	1.3	40.4	42.7	17.2	22.7	0.8	11.7	0.2	35.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008¹
Head of Household Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	3,814	16.7	3.5	-15.0	3.2	0.8	0.1	-1.5	-17.4	10.2	0.2	0.0	-7.0
Second Quintile	5,425	23.7	11.1	-36.1	12.0	1.4	0.2	-0.7	-13.0	12.0	0.1	0.0	-1.0
Middle Quintile	6,382	27.9	22.8	-7.3	25.6	4.3	0.2	16.0	-1.3	12.5	0.2	0.0	11.4
Fourth Quintile	4,411	19.3	25.9	36.8	28.5	7.6	3.6	29.2	5.7	12.2	0.3	0.0	18.2
Top Quintile	2,786	12.2	36.9	121.6	30.7	85.5	95.6	56.9	13.2	9.2	2.3	0.2	24.9
All	22,867	100.0	100.0	100.0	100.0	100.0	100.0	100.0	4.0	11.1	1.0	0.1	16.2
Addendum													
80-90	1,761	7.7	15.6	36.2	16.9	6.2	2.6	21.0	9.4	12.1	0.4	0.0	21.8
90-95	657	2.9	8.2	24.6	8.2	8.4	7.8	12.3	12.0	11.1	1.0	0.1	24.2
95-99	312	1.4	6.7	26.3	4.5	16.8	13.3	10.7	15.8	7.5	2.5	0.1	25.8
Top 1 Percent	57	0.2	6.5	34.5	1.1	54.1	71.9	12.9	21.4	1.8	8.2	0.7	32.1
Top 0.1 Percent	5	0.0	2.9	16.2	0.2	32.7	32.1	6.3	22.8	0.7	11.2	0.7	35.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008¹
Tax Units With Children

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	4,878	10.2	1.0	-1.8	1.3	0.2	0.2	-0.4	-22.6	12.4	0.4	0.0	-9.8
Second Quintile	7,384	15.4	3.5	-3.7	4.9	0.3	0.2	0.0	-13.0	12.9	0.2	0.0	0.1
Middle Quintile	9,864	20.6	8.5	0.0	11.8	1.0	0.2	4.7	0.0	12.9	0.3	0.0	13.2
Fourth Quintile	10,725	22.4	16.4	8.1	22.5	2.7	5.5	13.2	6.0	12.8	0.4	0.0	19.2
Top Quintile	14,831	31.0	70.8	97.5	59.4	95.1	92.5	82.4	16.9	7.8	3.0	0.0	27.8
All	47,814	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.3	9.3	2.3	0.0	23.9
Addendum													
80-90	7,112	14.9	16.9	13.5	22.7	3.6	2.1	16.2	9.8	12.5	0.5	0.0	22.8
90-95	3,992	8.3	13.7	14.5	16.5	4.8	4.2	14.3	13.0	11.2	0.8	0.0	25.0
95-99	3,067	6.4	18.4	26.9	15.1	14.9	17.3	21.1	17.9	7.6	1.8	0.0	27.4
Top 1 Percent	660	1.4	21.8	42.6	5.1	71.9	68.9	30.8	24.0	2.2	7.4	0.1	33.7
Top 0.1 Percent	61	0.1	10.1	19.6	1.0	48.7	38.9	15.1	23.8	0.9	10.9	0.1	35.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Children are defined as exemptions taken for children living at home or away from home.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0081
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Percentile Adjusted for Family Size, 2008¹
Elderly Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	5,382	19.1	2.4	-0.1	1.6	0.5	0.1	0.3	-0.3	1.3	1.6	0.1	2.6
Second Quintile	7,425	26.4	7.2	0.6	5.3	2.2	0.3	1.5	1.0	1.5	2.1	0.1	4.7
Middle Quintile	4,222	15.0	7.8	1.8	8.1	3.0	1.6	2.8	2.7	2.0	2.7	0.3	7.7
Fourth Quintile	5,318	18.9	17.0	11.4	25.0	7.4	6.5	11.0	7.7	2.9	3.1	0.5	14.2
Top Quintile	5,741	20.4	65.7	86.2	59.9	86.8	91.3	84.4	15.1	1.8	9.4	1.8	28.0
All	28,106	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.5	2.0	7.1	1.3	21.9
Addendum													
80-90	2,521	9.0	12.2	12.1	18.8	7.8	7.8	11.1	11.4	3.0	4.6	0.8	19.9
90-95	1,474	5.2	10.0	11.0	14.4	8.9	7.3	10.4	12.6	2.8	6.3	1.0	22.7
95-99	1,351	4.8	16.6	21.0	17.8	19.9	20.9	20.3	14.5	2.1	8.5	1.6	26.7
Top 1 Percent	394	1.4	26.9	42.1	8.9	50.1	55.3	42.5	18.0	0.6	13.2	2.7	34.5
Top 0.1 Percent	40	0.1	12.8	21.4	2.1	26.8	25.6	21.7	19.2	0.3	14.8	2.6	37.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Elderly tax units are those in which the head (or spouse if applicable) is age 65 or older.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$12,737, 40% \$24,106, 60% \$41,408, 80% \$66,803, 90% \$95,424, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098. Quintiles contain equal numbers of people.

(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 and excise taxes.