

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile, 2010¹
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	39,487	25.9	3.7	-1.5	3.9	1.0	N/A	0.8	-4.5	8.4	0.8	N/A	4.6
Second Quintile	33,367	21.9	8.1	-0.3	10.5	2.4	N/A	4.0	-0.4	10.3	0.8	N/A	10.8
Middle Quintile	30,547	20.1	13.8	6.8	19.0	3.8	N/A	10.9	5.4	10.9	0.8	N/A	17.1
Fourth Quintile	25,542	16.8	19.6	15.3	26.3	7.3	N/A	18.3	8.5	10.6	1.0	N/A	20.2
Top Quintile	22,577	14.8	55.1	79.7	40.2	84.9	N/A	65.8	15.7	5.8	4.3	N/A	25.7
All	152,206	100.0	100.0	100.0	100.0	100.0	N/A	100.0	10.9	7.9	2.8	N/A	21.5
Addendum													
80-90	11,415	7.5	13.5	14.3	17.4	6.7	N/A	14.5	11.5	10.2	1.4	N/A	23.1
90-95	5,517	3.6	9.3	12.1	10.1	6.3	N/A	10.6	14.1	8.7	1.9	N/A	24.6
95-99	4,502	3.0	13.4	21.3	9.1	16.5	N/A	16.2	17.2	5.4	3.4	N/A	26.0
Top 1 Percent	1,144	0.8	19.0	32.0	3.6	55.5	N/A	24.6	18.3	1.5	8.1	N/A	27.9
Top 0.1 Percent	116	0.1	9.1	15.2	0.8	34.1	N/A	12.3	18.2	0.7	10.4	N/A	29.3

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	27,240	17.9	1.9	-0.9	2.1	0.6	N/A	0.4	-5.1	8.4	0.8	N/A	4.1
Second Quintile	28,523	18.7	5.2	-1.5	5.8	1.6	N/A	1.6	-3.2	8.9	0.9	N/A	6.6
Middle Quintile	29,447	19.3	9.7	1.8	13.3	2.5	N/A	6.1	2.0	10.9	0.7	N/A	13.7
Fourth Quintile	30,472	20.0	17.6	10.9	23.8	5.3	N/A	14.9	6.7	10.7	0.8	N/A	18.3
Top Quintile	35,839	23.5	66.0	89.8	54.9	89.5	N/A	76.9	14.8	6.6	3.8	N/A	25.1
All	152,206	100.0	100.0	100.0	100.0	100.0	N/A	100.0	10.9	7.9	2.8	N/A	21.5
Addendum													
80-90	17,566	11.5	15.8	14.7	21.7	6.0	N/A	16.1	10.0	10.9	1.0	N/A	21.9
90-95	9,398	6.2	12.2	14.3	15.1	6.7	N/A	13.6	12.7	9.8	1.5	N/A	24.0
95-99	7,206	4.7	16.5	25.0	13.5	17.0	N/A	19.7	16.4	6.5	2.8	N/A	25.7
Top 1 Percent	1,668	1.1	21.4	35.8	4.6	59.8	N/A	27.4	18.2	1.7	7.7	N/A	27.7
Top 0.1 Percent	161	0.1	10.1	16.9	0.9	37.0	N/A	13.6	18.3	0.7	10.2	N/A	29.2

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	17,728	26.9	4.7	-0.7	4.5	1.3	N/A	1.6	-1.5	7.9	0.8	N/A	7.2
Second Quintile	15,055	22.8	10.1	1.7	9.6	3.4	N/A	5.1	1.7	7.8	0.9	N/A	10.4
Middle Quintile	12,987	19.7	15.5	9.1	20.4	5.4	N/A	13.1	5.7	10.8	1.0	N/A	17.5
Fourth Quintile	10,877	16.5	21.4	20.1	27.8	8.4	N/A	21.5	9.2	10.6	1.1	N/A	20.9
Top Quintile	8,931	13.5	48.6	69.8	37.5	81.1	N/A	58.6	14.0	6.3	4.7	N/A	25.0
All	65,926	100.0	100.0	100.0	100.0	100.0	N/A	100.0	9.8	8.2	2.8	N/A	20.8
Addendum													
80-90	4,700	7.1	13.9	16.7	17.3	8.0	N/A	15.8	11.8	10.2	1.6	N/A	23.6
90-95	2,265	3.4	9.5	12.6	10.4	8.5	N/A	11.2	13.0	9.0	2.5	N/A	24.5
95-99	1,622	2.5	11.8	17.7	7.8	19.1	N/A	14.0	14.6	5.4	4.6	N/A	24.6
Top 1 Percent	343	0.5	13.5	22.7	2.0	45.6	N/A	17.6	16.4	1.2	9.5	N/A	27.1
Top 0.1 Percent	31	0.0	6.1	10.8	0.4	25.1	N/A	8.6	17.1	0.5	11.5	N/A	29.1

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	5,322	8.9	0.8	-0.4	0.9	0.4	N/A	0.1	-6.7	8.6	1.4	N/A	3.3
Second Quintile	7,509	12.5	2.7	-0.9	3.1	1.0	N/A	0.7	-4.1	8.7	1.1	N/A	5.7
Middle Quintile	9,161	15.3	5.8	0.5	8.0	1.5	N/A	3.1	1.0	10.2	0.8	N/A	12.1
Fourth Quintile	14,323	23.9	15.0	7.3	21.1	4.2	N/A	11.4	5.9	10.4	0.8	N/A	17.2
Top Quintile	23,427	39.0	76.0	93.6	66.8	92.4	N/A	84.6	15.1	6.5	3.6	N/A	25.2
All	60,003	100.0	100.0	100.0	100.0	100.0	N/A	100.0	12.2	7.4	3.0	N/A	22.6
Addendum													
80-90	10,679	17.8	16.6	13.0	24.3	5.4	N/A	15.8	9.6	10.9	1.0	N/A	21.5
90-95	6,344	10.6	13.9	14.4	18.5	6.3	N/A	14.7	12.6	9.9	1.3	N/A	23.9
95-99	5,170	8.6	19.7	27.1	17.7	16.7	N/A	22.6	16.8	6.7	2.5	N/A	26.0
Top 1 Percent	1,234	2.1	25.8	39.1	6.4	64.1	N/A	31.6	18.6	1.8	7.3	N/A	27.7
Top 0.1 Percent	120	0.2	12.0	18.1	1.3	40.2	N/A	15.4	18.5	0.8	9.9	N/A	29.2

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	3,949	16.6	3.4	-23.4	3.2	0.8	N/A	-1.7	-17.4	10.3	0.2	N/A	-6.9
Second Quintile	5,620	23.7	11.1	-63.2	11.9	1.5	N/A	-2.0	-14.6	11.9	0.1	N/A	-2.6
Middle Quintile	6,657	28.0	22.8	-33.7	25.6	4.5	N/A	13.9	-3.8	12.4	0.2	N/A	8.8
Fourth Quintile	4,577	19.3	25.9	42.7	28.5	7.4	N/A	29.8	4.2	12.2	0.2	N/A	16.7
Top Quintile	2,899	12.2	36.9	177.6	30.8	85.4	N/A	59.8	12.3	9.3	1.9	N/A	23.4
All	23,751	100.0	100.0	100.0	100.0	100.0	N/A	100.0	2.6	11.1	0.8	N/A	14.5
Addendum													
80-90	1,844	7.8	15.8	53.8	17.0	7.6	N/A	23.0	8.7	12.0	0.4	N/A	21.1
90-95	671	2.8	8.1	37.6	8.2	8.4	N/A	13.4	11.8	11.1	0.8	N/A	23.8
95-99	324	1.4	6.7	41.2	4.6	15.6	N/A	11.7	15.7	7.6	1.9	N/A	25.3
Top 1 Percent	59	0.3	6.4	45.1	1.1	53.8	N/A	11.8	18.2	1.9	6.9	N/A	26.9
Top 0.1 Percent	5	0.0	2.7	19.9	0.2	31.9	N/A	5.4	18.8	0.7	9.6	N/A	29.1

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	4,969	10.3	1.0	-2.2	1.3	0.2	N/A	-0.5	-22.8	12.4	0.4	N/A	-10.0
Second Quintile	7,505	15.5	3.5	-5.5	4.9	0.3	N/A	-0.5	-16.2	12.9	0.2	N/A	-3.1
Middle Quintile	10,045	20.8	8.6	-2.5	11.9	1.1	N/A	4.0	-3.1	12.9	0.2	N/A	10.1
Fourth Quintile	10,842	22.4	16.6	6.9	22.6	2.7	N/A	13.3	4.3	12.8	0.3	N/A	17.4
Top Quintile	14,845	30.7	70.6	103.4	59.2	94.9	N/A	83.6	15.3	7.9	2.5	N/A	25.7
All	48,340	100.0	100.0	100.0	100.0	100.0	N/A	100.0	10.4	9.4	1.9	N/A	21.7
Addendum													
80-90	7,134	14.8	17.0	14.4	22.7	3.6	N/A	17.0	8.8	12.5	0.4	N/A	21.8
90-95	3,980	8.2	13.7	16.5	16.4	4.9	N/A	15.4	12.6	11.2	0.7	N/A	24.5
95-99	3,066	6.3	18.4	30.9	15.1	14.9	N/A	22.7	17.5	7.7	1.5	N/A	26.7
Top 1 Percent	664	1.4	21.5	41.6	5.1	71.6	N/A	28.4	20.1	2.2	6.3	N/A	28.6
Top 0.1 Percent	61	0.1	9.8	18.5	1.0	48.3	N/A	13.5	19.6	0.9	9.2	N/A	29.7

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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 T08-0083
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2010¹
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	5,534	19.0	2.4	-0.1	1.6	0.6	N/A	0.3	-0.3	1.3	1.4	N/A	2.3
Second Quintile	7,766	26.6	7.3	0.4	5.5	2.2	N/A	1.6	0.6	1.5	1.8	N/A	3.8
Middle Quintile	4,377	15.0	7.8	1.5	7.9	3.0	N/A	2.7	1.9	2.0	2.3	N/A	6.2
Fourth Quintile	5,512	18.9	17.1	11.9	24.8	7.6	N/A	11.9	6.8	2.9	2.6	N/A	12.3
Top Quintile	5,939	20.4	65.5	86.3	60.2	86.5	N/A	83.4	12.9	1.8	7.8	N/A	22.6
All	29,149	100.0	100.0	100.0	100.0	100.0	N/A	100.0	9.8	2.0	5.9	N/A	17.7
Addendum													
80-90	2,643	9.1	12.4	12.7	19.1	8.0	N/A	11.8	10.0	3.0	3.8	N/A	16.9
90-95	1,519	5.2	10.1	11.6	14.3	9.0	N/A	11.0	11.3	2.8	5.3	N/A	19.4
95-99	1,375	4.7	16.5	22.6	17.9	19.4	N/A	21.0	13.5	2.2	7.0	N/A	22.6
Top 1 Percent	403	1.4	26.5	39.4	9.0	50.1	N/A	39.6	14.6	0.7	11.2	N/A	26.5
Top 0.1 Percent	41	0.1	12.6	19.4	2.2	26.9	N/A	20.0	15.2	0.3	12.6	N/A	28.1

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) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,175, 40% \$24,896, 60% \$42,909, 80% \$69,481, 90% \$99,405, 95% \$140,766, 99% \$369,601, 99.9% \$1,787,257. Quintiles are for the entire population and 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.