

## T09-0357

## Average Effective Tax Rates Under Current Law, By Cash Income Percentile, 2009

Cash Income Percentile <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Lowest Quintile	-10.2	8.8	0.5	0.0	-0.9
Second Quintile	-4.1	10.1	0.6	0.0	6.6
Middle Quintile	2.3	10.6	0.6	0.0	13.4
Fourth Quintile	5.7	10.8	0.7	0.0	17.2
Top Quintile	13.4	6.6	2.8	0.2	22.9
<b>All</b>	7.9	8.4	1.8	0.1	18.2
<b>Addendum</b>					
<b>80-90</b>	8.0	10.3	1.1	0.0	19.4
<b>90-95</b>	11.4	9.5	1.0	0.0	22.0
<b>95-99</b>	15.0	6.1	2.2	0.2	23.5
<b>Top 1 Percent</b>	17.9	1.9	5.7	0.6	26.1
<b>Top 0.1 Percent</b>	18.3	0.9	8.0	0.8	27.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

Notes : Data are for calendar year 2009.

(1) 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>

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

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

(4) Excludes customs duties and excise taxes.