

T09-0370

**Effective Current-Law Individual Income Tax Rates For Various Demographic Groups
By Cash Income Adjusted for Family Size, 2009**

Cash Income Percentile ^{1,2}	Average Effective Individual Income Tax Rate ³					
	All Tax Units	Single Individuals	Married Couples Filing Jointly	Heads of Household	Tax Units with Children ⁴	Elderly ⁵
Lowest Quintile	-17.1	-8.0	-18.8	-28.5	-32.4	-3.4
Second Quintile	-6.0	-0.8	-7.4	-11.3	-12.8	-1.1
Middle Quintile	1.1	3.5	-0.4	0.1	-0.7	0.2
Fourth Quintile	5.0	6.9	4.0	5.3	3.9	4.2
Top Quintile	13.3	12.6	13.5	12.8	14.5	11.3
All	7.9	7.5	9.2	-1.9	6.6	7.5
Addendum						
80-90	8.6	10.1	8.0	9.1	8.7	7.7
90-95	11.1	11.3	10.9	13.1	11.6	9.4
95-99	14.7	13.0	15.2	13.9	17.4	11.4
Top 1 Percent	17.7	16.3	18.0	18.5	20.2	13.8
Top 0.1 Percent	18.1	17.1	18.2	19.0	19.7	14.7

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) Quintiles are defined for the population as a whole, not the various subgroups.

(3) Excludes customs duties and excise taxes.

(4) Children are defined as exemptions taken for children living at, or away from, home.

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