

## T11-0358

**Share of Federal Taxes - All Tax Units**  
**By Cash Income Percentile, 2013**  
**Baseline: Current Policy**

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	3.6	-2.3	3.3	0.7	*	0.3
<b>Second Quintile</b>	8.6	-1.6	10.0	2.1	0.1	3.4
<b>Middle Quintile</b>	13.8	6.2	17.5	3.7	0.1	10.1
<b>Fourth Quintile</b>	19.7	15.2	25.6	6.9	0.3	17.9
<b>Top Quintile</b>	54.5	82.5	43.4	85.8	99.0	68.0
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
<b>80-90</b>	13.7	13.8	17.8	6.6	2.1	14.2
<b>90-95</b>	9.5	11.5	11.0	6.5	0.8	10.5
<b>95-99</b>	13.5	21.2	10.2	16.5	17.0	16.3
<b>Top 1 Percent</b>	17.8	35.9	4.4	56.2	79.1	27.0
<b>Top 0.1 Percent</b>	8.1	17.1	1.1	35.4	51.2	13.8

*Source* : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

*Notes* : Data are for calendar year 2013.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$17,910; 40% \$37,091; 60% \$64,533; 80% \$111,349; 90% \$160,384; 95% \$227,324; 99% \$593,011; 99.9% \$2,682,257. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

## Share of Federal Taxes - All Tax Units

## By Cash Income Percentile, Adjusted for Family Size, 2013

## Baseline: Current Policy

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Lowest Quintile	2.8	-3.5	3.2	0.5	*	-0.3
Second Quintile	7.1	-2.5	8.3	1.2	*	2.2
Middle Quintile	12.3	3.9	15.3	3.1	0.2	8.1
Fourth Quintile	19.3	13.8	25.7	5.4	0.1	17.1
Top Quintile	58.8	88.3	47.4	89.0	99.3	72.8
All	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
80-90	14.9	15.4	19.2	6.0	0.2	15.4
90-95	10.6	13.1	12.2	6.9	1.6	11.8
95-99	14.7	22.8	11.4	17.0	6.4	17.5
Top 1 Percent	18.7	37.0	4.6	59.0	91.1	28.1
Top 0.1 Percent	8.5	17.8	1.1	37.1	59.6	14.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

Notes : Data are for calendar year 2013.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

## Share of Federal Taxes - Single Tax Units

## By Cash Income Income Percentile, Adjusted for Family Size, 2013

## Baseline: Current Policy

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	5.5	-2.0	5.0	1.0	*	1.2
<b>Second Quintile</b>	11.9	1.3	9.9	2.8	0.1	4.8
<b>Middle Quintile</b>	16.9	9.0	19.3	6.0	0.2	12.4
<b>Fourth Quintile</b>	20.3	20.1	27.1	7.7	*	20.7
<b>Top Quintile</b>	45.8	71.6	38.6	81.8	99.4	60.7
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
<b>80-90</b>	13.5	17.5	17.4	7.8	0.1	15.7
<b>90-95</b>	8.8	12.5	10.1	8.6	1.8	10.8
<b>95-99</b>	11.5	18.0	8.7	18.8	7.2	14.3
<b>Top 1 Percent</b>	12.0	23.6	2.4	46.5	90.4	19.8
<b>Top 0.1 Percent</b>	5.3	11.5	0.5	26.4	55.7	10.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

Notes : Data are for calendar year 2013.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

**Share of Federal Taxes - Married Tax Units, Filing Jointly**  
**By Cash Income Income Percentile, Adjusted for Family Size, 2013**  
**Baseline: Current Policy**

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	0.8	-1.4	1.2	0.3	*	-0.2
<b>Second Quintile</b>	3.0	-1.4	4.3	0.6	0.1	0.8
<b>Middle Quintile</b>	8.8	1.5	11.4	2.0	*	5.0
<b>Fourth Quintile</b>	18.7	10.2	25.7	4.6	0.2	14.8
<b>Top Quintile</b>	68.9	91.1	57.2	91.7	98.7	79.4
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
<b>80-90</b>	16.2	13.8	21.9	5.5	0.1	15.4
<b>90-95</b>	12.4	13.1	14.8	6.6	1.2	12.7
<b>95-99</b>	17.3	24.0	14.2	16.8	3.1	19.5
<b>Top 1 Percent</b>	22.9	40.2	6.2	62.9	94.3	31.8
<b>Top 0.1 Percent</b>	10.3	18.9	1.5	39.8	76.0	16.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

Notes : Data are for calendar year 2013.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

**Share of Federal Taxes - Head of Household Tax Units**  
**By Cash Income Income Percentile, Adjusted for Family Size, 2013**  
**Baseline: Current Policy**

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	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	n/a	10.1	1.5	*	-10.1
Second Quintile	23.7	n/a	26.1	3.0	*	7.1
Middle Quintile	23.7	n/a	25.7	6.4	*	27.4
Fourth Quintile	20.7	n/a	22.2	8.9	*	31.6
Top Quintile	21.9	n/a	15.8	79.2	98.8	43.9
<b>All</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>						
80-90	9.0	n/a	9.2	8.2	2.5	16.5
90-95	3.5	n/a	3.1	6.8	0.5	6.6
95-99	4.9	n/a	2.7	15.0	8.1	9.3
Top 1 Percent	4.5	n/a	0.8	49.2	87.7	11.5
Top 0.1 Percent	1.9	n/a	0.2	29.0	65.8	5.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

n/a: Since the total individual income tax paid by head of households tax units is negative, the shares paid by each income class can be misleading and is therefore not shown in this analysis.

Notes : Data are for calendar year 2013.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

**Share of Federal Taxes - Tax Units with Children**  
**By Cash Income Income Percentile, Adjusted for Family Size, 2013**  
**Baseline: Current Policy**

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	2.9	-9.7	3.6	0.4	*	-2.3
<b>Second Quintile</b>	8.0	-8.7	10.3	0.8	0.1	1.4
<b>Middle Quintile</b>	13.2	2.9	16.9	2.1	0.1	9.5
<b>Fourth Quintile</b>	21.9	15.3	28.1	4.8	0.1	20.4
<b>Top Quintile</b>	54.3	100.3	40.9	90.9	97.2	70.8
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
<b>80-90</b>	14.8	17.1	17.8	5.1	1.1	16.3
<b>90-95</b>	9.6	14.0	9.8	5.6	0.7	11.1
<b>95-99</b>	13.6	27.6	9.2	15.0	5.0	17.5
<b>Top 1 Percent</b>	16.4	41.7	4.0	65.1	90.4	25.9
<b>Top 0.1 Percent</b>	7.0	17.9	0.9	42.7	70.5	12.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

Notes : Data are for calendar year 2013. Tax units with children are those claiming an exemption for children at home or away from home.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.

## T11-0358

**Share of Federal Taxes - Elderly Tax Units**  
**By Cash Income Percentile, Adjusted for Family Size, 2013**  
**Baseline: Current Policy**

Cash Income Percentile <sup>1</sup>	Share of Total					
	Cash Income	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	2.2	*	0.4	0.2	*	0.1
<b>Second Quintile</b>	7.2	-0.2	2.8	1.2	0.1	0.7
<b>Middle Quintile</b>	12.7	1.7	12.2	4.0	0.1	3.7
<b>Fourth Quintile</b>	17.0	11.4	23.0	7.1	*	10.9
<b>Top Quintile</b>	61.1	87.2	61.5	87.3	99.5	84.6
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>						
<b>80-90</b>	12.7	13.1	19.5	7.7	0.2	11.7
<b>90-95</b>	10.2	12.1	15.0	9.0	1.8	11.1
<b>95-99</b>	15.8	21.9	17.3	19.9	6.8	20.3
<b>Top 1 Percent</b>	22.4	40.0	9.8	50.8	90.7	41.5
<b>Top 0.1 Percent</b>	10.4	20.4	2.8	28.5	57.5	22.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05.

Notes : Data are for calendar year 2013. Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2011 dollars): 20% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247. Tax units with negative cash income are excluded from the lowest income class 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(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.