

T13-0049

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

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	4.2	-3.0	4.1	1.4	0.1	0.3
Second Quintile	9.9	-1.1	11.1	3.8	2.0	4.3
Middle Quintile	14.9	6.4	17.8	6.2	0.1	10.8
Fourth Quintile	20.0	13.9	24.9	10.1	0.4	17.7
Top Quintile	51.5	83.8	41.9	77.8	96.5	66.7
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	13.4	12.3	16.8	7.5	1.1	13.4
90-95	8.7	9.5	10.2	7.3	2.4	9.4
95-99	12.1	18.5	9.9	14.4	18.1	14.6
Top 1 Percent	17.4	43.4	5.1	48.6	75.0	29.3
Top 0.1 Percent	8.5	22.1	1.5	30.3	45.1	15.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 2012 dollars): 20% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	3.2	-4.3	3.8	1.1	0.1	-0.4
Second Quintile	7.9	-2.3	8.9	2.6	1.7	2.7
Middle Quintile	13.2	3.8	15.6	5.1	0.3	8.6
Fourth Quintile	20.0	13.0	25.3	8.7	0.2	17.2
Top Quintile	56.2	89.9	46.1	81.7	96.9	71.7
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	14.6	13.5	18.1	7.8	0.3	14.5
90-95	10.3	11.8	11.6	7.5	0.4	11.1
95-99	13.3	20.1	11.1	15.4	7.0	15.9
Top 1 Percent	18.1	44.4	5.3	51.1	89.2	30.2
Top 0.1 Percent	8.8	23.0	1.5	31.6	54.4	15.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	5.7	-2.3	5.7	1.9	0.1	1.4
Second Quintile	12.4	1.8	10.9	4.2	2.1	5.8
Middle Quintile	16.6	8.6	18.2	7.6	0.3	12.1
Fourth Quintile	21.9	20.0	27.6	11.0	0.1	21.5
Top Quintile	44.0	71.9	37.5	74.6	96.6	59.0
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	12.7	15.2	15.7	8.7	0.4	14.3
90-95	9.0	12.3	10.0	8.5	0.3	10.7
95-99	11.1	17.5	9.1	18.2	7.8	14.0
Top 1 Percent	11.2	26.9	2.7	39.1	88.1	20.1
Top 0.1 Percent	5.4	14.6	0.8	22.2	49.5	10.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	1.1	-1.5	1.5	0.5	*	-0.2
Second Quintile	4.2	-1.6	5.2	1.5	*	1.2
Middle Quintile	10.4	1.6	12.5	3.7	*	5.7
Fourth Quintile	19.3	9.4	25.3	7.6	0.1	14.8
Top Quintile	65.5	92.2	55.3	86.0	98.3	78.3
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	16.2	12.2	21.0	7.6	0.1	14.7
90-95	11.7	11.3	13.8	7.4	1.1	11.7
95-99	15.4	20.3	13.5	15.0	3.1	17.2
Top 1 Percent	22.3	48.4	7.1	56.0	94.1	34.7
Top 0.1 Percent	10.7	24.5	2.1	35.1	75.2	17.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	12.2	n/a	13.0	8.4	*	-13.2
Second Quintile	23.5	n/a	25.3	14.4	0.1	8.9
Middle Quintile	24.1	n/a	25.7	15.5	*	29.7
Fourth Quintile	19.3	n/a	20.4	14.6	2.5	30.2
Top Quintile	21.2	n/a	15.4	46.5	96.6	44.3
All	100.0	n/a	100.0	100.0	100.0	100.0
Addendum						
80-90	8.2	n/a	8.2	7.4	0.4	14.9
90-95	3.9	n/a	3.6	5.1	0.1	7.6
95-99	4.3	n/a	2.6	9.1	9.9	9.0
Top 1 Percent	4.7	n/a	1.0	24.9	86.2	12.8
Top 0.1 Percent	2.2	n/a	0.3	13.6	59.6	6.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05.

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Baseline: Current Law

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	3.6	-11.7	4.4	1.6	0.1	-2.6
Second Quintile	8.8	-8.5	10.9	3.5	0.1	2.1
Middle Quintile	14.3	3.1	17.8	6.1	*	10.5
Fourth Quintile	21.6	14.0	27.1	10.0	1.1	19.9
Top Quintile	52.0	103.3	39.6	77.8	95.7	70.0
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	14.5	14.9	17.5	7.8	0.3	15.4
90-95	7.5	10.4	7.8	5.5	0.5	8.7
95-99	12.2	23.4	9.3	13.0	5.2	15.5
Top 1 Percent	17.9	54.6	5.1	51.5	89.7	30.5
Top 0.1 Percent	8.1	25.5	1.4	32.4	71.2	14.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.

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

Baseline: Current Law

Cash Income Percentile ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	2.3	*	0.5	0.2	*	0.1
Second Quintile	8.5	-0.2	3.6	1.4	2.1	0.8
Middle Quintile	14.6	1.7	13.9	4.4	0.3	4.0
Fourth Quintile	18.0	10.3	22.2	7.7	0.1	10.8
Top Quintile	56.7	88.3	59.7	85.9	96.9	84.2
All	100.0	100.0	100.0	100.0	100.0	100.0
Addendum						
80-90	12.9	12.3	17.8	7.9	0.4	11.5
90-95	10.2	11.7	15.4	9.3	0.3	11.2
95-99	14.1	20.6	16.3	18.8	7.7	19.2
Top 1 Percent	19.4	43.6	10.1	49.9	88.6	42.4
Top 0.1 Percent	9.6	23.2	3.4	28.0	50.8	22.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* 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 incomes used 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative cash income are excluded from the lowest income class but are included in the totals. 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.