

**Table T13-0172**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	42,721	-4.5	5.5	0.8	*	<b>1.8</b>
<b>Second Quintile</b>	35,617	-0.9	6.7	0.9	*	<b>6.7</b>
<b>Middle Quintile</b>	31,569	3.6	7.3	1.1	*	<b>12.0</b>
<b>Fourth Quintile</b>	25,476	6.0	7.6	1.4	*	<b>15.0</b>
<b>Top Quintile</b>	22,512	13.3	5.3	3.0	0.2	<b>21.8</b>
<b>All</b>	159,731	8.2	6.2	2.1	0.1	<b>16.6</b>
<b>Addendum</b>						
<b>80-90</b>	11,325	7.6	7.9	1.6	*	<b>17.1</b>
<b>90-95</b>	5,527	9.2	7.4	2.1	*	<b>18.7</b>
<b>95-99</b>	4,509	13.5	5.4	2.7	0.1	<b>21.7</b>
<b>Top 1 Percent</b>	1,150	20.1	1.9	4.8	0.4	<b>27.2</b>
<b>Top 0.1 Percent</b>	118	20.4	1.1	5.9	0.5	<b>28.0</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) The 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 2013 dollars): 20% \$24,109; 40% \$47,036; 60% \$78,063; 80% \$129,788; 90% \$178,281; 95% \$246,225; 99% \$576,599; 99.9% \$2,922,238. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	35,107	-9.0	6.3	0.7	*	<b>-1.9</b>
<b>Second Quintile</b>	32,651	-2.8	6.4	0.9	*	<b>4.4</b>
<b>Middle Quintile</b>	31,207	2.3	7.1	1.0	*	<b>10.4</b>
<b>Fourth Quintile</b>	29,568	5.5	7.8	1.2	*	<b>14.6</b>
<b>Top Quintile</b>	29,362	13.3	5.4	2.9	0.2	<b>21.7</b>
<b>All</b>	159,731	8.2	6.2	2.1	0.1	<b>16.6</b>
<b>Addendum</b>						
<b>80-90</b>	14,692	8.0	7.7	1.6	*	<b>17.3</b>
<b>90-95</b>	7,435	9.8	7.4	2.0	*	<b>19.2</b>
<b>95-99</b>	5,862	13.3	5.6	2.6	0.1	<b>21.6</b>
<b>Top 1 Percent</b>	1,374	19.9	1.9	4.8	0.5	<b>27.1</b>
<b>Top 0.1 Percent</b>	140	20.3	1.1	5.9	0.6	<b>27.9</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	22,409	-2.5	5.2	0.6	*	<b>3.2</b>
<b>Second Quintile</b>	17,191	1.1	5.4	0.8	*	<b>7.4</b>
<b>Middle Quintile</b>	13,674	4.6	7.0	1.0	*	<b>12.6</b>
<b>Fourth Quintile</b>	11,199	7.8	8.0	1.2	*	<b>17.0</b>
<b>Top Quintile</b>	8,529	13.3	5.6	3.0	0.7	<b>22.6</b>
<b>All</b>	73,963	7.9	6.3	1.8	0.3	<b>16.4</b>
<b>Addendum</b>						
<b>80-90</b>	4,545	10.1	7.7	1.7	*	<b>19.5</b>
<b>90-95</b>	2,116	11.6	7.3	2.1	*	<b>21.0</b>
<b>95-99</b>	1,561	13.5	5.5	2.9	0.3	<b>22.1</b>
<b>Top 1 Percent</b>	306	18.8	1.6	5.4	2.4	<b>28.3</b>
<b>Top 0.1 Percent</b>	29	19.6	0.9	6.4	2.8	<b>29.8</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	5,246	-11.3	6.6	1.2	*	<b>-3.4</b>
<b>Second Quintile</b>	7,949	-4.2	6.4	1.1	*	<b>3.2</b>
<b>Middle Quintile</b>	11,902	1.1	6.7	1.1	*	<b>8.9</b>
<b>Fourth Quintile</b>	15,033	4.5	7.6	1.3	*	<b>13.4</b>
<b>Top Quintile</b>	19,134	13.2	5.3	2.9	*	<b>21.4</b>
<b>All</b>	59,903	9.3	6.0	2.3	*	<b>17.6</b>
<b>Addendum</b>						
<b>80-90</b>	9,139	7.2	7.6	1.6	*	<b>16.4</b>
<b>90-95</b>	4,961	9.2	7.4	2.0	*	<b>18.6</b>
<b>95-99</b>	4,029	13.1	5.6	2.6	*	<b>21.4</b>
<b>Top 1 Percent</b>	1,005	20.1	2.0	4.7	0.1	<b>26.9</b>
<b>Top 0.1 Percent</b>	102	20.5	1.2	5.8	0.2	<b>27.7</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	7,191	-19.4	8.2	0.6	*	<b>-10.6</b>
<b>Second Quintile</b>	7,015	-7.4	7.9	0.6	*	<b>1.1</b>
<b>Middle Quintile</b>	4,939	1.2	8.4	0.7	*	<b>10.3</b>
<b>Fourth Quintile</b>	2,615	5.3	8.8	0.9	0.0	<b>15.0</b>
<b>Top Quintile</b>	1,153	12.9	6.3	2.0	0.1	<b>21.3</b>
<b>All</b>	23,074	-0.1	8.0	1.0	*	<b>8.8</b>
<b>Addendum</b>						
<b>80-90</b>	725	9.0	8.5	1.2	*	<b>18.6</b>
<b>90-95</b>	205	11.0	7.8	1.4	*	<b>20.1</b>
<b>95-99</b>	192	14.5	5.6	1.8	*	<b>22.0</b>
<b>Top 1 Percent</b>	30	20.3	1.8	4.2	0.3	<b>26.6</b>
<b>Top 0.1 Percent</b>	3	21.0	1.1	4.8	0.4	<b>27.3</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	9,968	-21.0	8.2	0.7	*	<b>-12.1</b>
<b>Second Quintile</b>	10,482	-7.9	8.1	0.7	*	<b>1.0</b>
<b>Middle Quintile</b>	10,168	0.6	8.5	0.9	*	<b>10.0</b>
<b>Fourth Quintile</b>	10,157	4.1	8.9	1.1	*	<b>14.1</b>
<b>Top Quintile</b>	8,893	13.4	5.8	2.4	*	<b>21.6</b>
<b>All</b>	50,071	6.6	7.2	1.7	*	<b>15.5</b>
<b>Addendum</b>						
<b>80-90</b>	4,677	6.9	8.6	1.4	*	<b>16.9</b>
<b>90-95</b>	2,083	9.4	7.7	1.7	*	<b>18.9</b>
<b>95-99</b>	1,695	14.2	5.8	2.1	*	<b>22.1</b>
<b>Top 1 Percent</b>	438	20.9	2.2	4.0	*	<b>27.2</b>
<b>Top 0.1 Percent</b>	41	21.2	1.3	5.3	0.1	<b>27.9</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

Note : Tax units with children are those claiming an exemption for children at home or away from home.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.

**Table T13-0172**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, Adjusted for Family Size, 2012**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded 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>	7,082	-0.3	0.3	0.5	*	<b>0.4</b>
<b>Second Quintile</b>	8,650	-0.1	0.8	1.1	*	<b>1.8</b>
<b>Middle Quintile</b>	7,580	1.9	1.6	1.5	*	<b>5.0</b>
<b>Fourth Quintile</b>	5,740	5.8	2.2	2.2	*	<b>10.2</b>
<b>Top Quintile</b>	5,454	13.1	1.9	4.8	0.7	<b>20.6</b>
<b>All</b>	34,749	8.3	1.8	3.3	0.4	<b>13.7</b>
<b>Addendum</b>						
<b>80-90</b>	2,752	8.7	2.5	2.8	*	<b>14.0</b>
<b>90-95</b>	1,240	10.4	2.9	3.7	0.1	<b>17.0</b>
<b>95-99</b>	1,145	13.0	2.2	4.6	0.3	<b>20.1</b>
<b>Top 1 Percent</b>	317	17.4	0.9	6.9	1.7	<b>26.9</b>
<b>Top 0.1 Percent</b>	34	17.6	0.6	7.7	2.0	<b>27.9</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

Note : Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) The 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 2013 dollars): 20% \$16,726; 40% \$30,933; 60% \$49,205; 80% \$77,043; 90% \$105,929; 95% \$145,835; 99% \$337,476; 99.9% \$1,728,138. Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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.