

**Table T13-0173**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2013**  
**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>	43,453	-4.8	6.5	0.7	*	<b>2.4</b>
<b>Second Quintile</b>	36,220	-1.3	7.6	0.9	*	<b>7.2</b>
<b>Middle Quintile</b>	31,791	3.1	8.2	1.1	*	<b>12.4</b>
<b>Fourth Quintile</b>	25,914	5.8	8.6	1.4	*	<b>15.8</b>
<b>Top Quintile</b>	22,833	14.3	6.3	2.7	0.2	<b>23.5</b>
<b>All</b>	161,868	8.5	7.2	1.9	0.1	<b>17.8</b>
<b>Addendum</b>						
<b>80-90</b>	11,458	7.5	9.0	1.6	*	<b>18.1</b>
<b>90-95</b>	5,652	9.4	8.3	2.1	*	<b>19.9</b>
<b>95-99</b>	4,566	13.5	6.4	2.5	0.2	<b>22.5</b>
<b>Top 1 Percent</b>	1,157	24.1	2.6	4.2	0.5	<b>31.4</b>
<b>Top 0.1 Percent</b>	118	26.4	1.7	5.1	0.7	<b>33.8</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 breaks are (in 2013 dollars): 20% \$23,570; 40% \$45,475; 60% \$76,234; 80% \$129,219; 90% \$181,498; 95% \$250,749; 99% \$550,652; 99.9% \$2,656,501. 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 T13-0173**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2013**  
**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>	35,392	-9.6	7.5	0.7	*	<b>-1.4</b>
<b>Second Quintile</b>	33,448	-3.3	7.4	0.8	*	<b>4.9</b>
<b>Middle Quintile</b>	32,041	1.9	8.1	1.0	*	<b>11.0</b>
<b>Fourth Quintile</b>	30,041	5.3	8.8	1.2	*	<b>15.3</b>
<b>Top Quintile</b>	29,288	14.2	6.4	2.6	0.2	<b>23.4</b>
<b>All</b>	161,868	8.5	7.2	1.9	0.1	<b>17.8</b>
<b>Addendum</b>						
<b>80-90</b>	14,703	7.8	8.7	1.6	*	<b>18.1</b>
<b>90-95</b>	7,301	9.8	8.4	2.0	*	<b>20.1</b>
<b>95-99</b>	5,877	13.3	6.5	2.5	0.1	<b>22.4</b>
<b>Top 1 Percent</b>	1,407	23.8	2.7	4.2	0.6	<b>31.2</b>
<b>Top 0.1 Percent</b>	140	26.3	1.7	5.1	0.8	<b>33.8</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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 T13-0173**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Income Percentile, 2013**  
**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>	22,305	-2.8	6.3	0.6	*	<b>4.0</b>
<b>Second Quintile</b>	17,845	0.9	6.2	0.8	*	<b>7.9</b>
<b>Middle Quintile</b>	14,344	4.2	8.0	0.9	*	<b>13.1</b>
<b>Fourth Quintile</b>	11,202	7.5	9.0	1.2	*	<b>17.7</b>
<b>Top Quintile</b>	8,036	14.1	6.5	2.7	0.9	<b>24.2</b>
<b>All</b>	74,543	7.9	7.3	1.7	0.4	<b>17.2</b>
<b>Addendum</b>						
<b>80-90</b>	4,356	9.8	8.7	1.7	*	<b>20.2</b>
<b>90-95</b>	1,927	11.5	8.4	2.1	*	<b>22.0</b>
<b>95-99</b>	1,437	13.5	6.3	2.7	0.3	<b>22.9</b>
<b>Top 1 Percent</b>	317	22.5	2.3	4.6	3.2	<b>32.7</b>
<b>Top 0.1 Percent</b>	28	25.9	1.4	5.5	4.0	<b>36.7</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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 T13-0173**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2013**  
**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>	5,294	-11.8	7.8	1.2	*	<b>-2.8</b>
<b>Second Quintile</b>	7,954	-4.7	7.3	1.0	*	<b>3.7</b>
<b>Middle Quintile</b>	11,997	0.7	7.6	1.1	*	<b>9.4</b>
<b>Fourth Quintile</b>	15,517	4.3	8.6	1.3	*	<b>14.2</b>
<b>Top Quintile</b>	19,633	14.1	6.3	2.6	*	<b>23.1</b>
<b>All</b>	61,004	9.8	7.0	2.2	*	<b>19.0</b>
<b>Addendum</b>						
<b>80-90</b>	9,382	7.1	8.7	1.6	*	<b>17.4</b>
<b>90-95</b>	5,047	9.2	8.4	2.0	*	<b>19.6</b>
<b>95-99</b>	4,180	13.1	6.5	2.5	*	<b>22.1</b>
<b>Top 1 Percent</b>	1,024	24.0	2.8	4.1	0.1	<b>31.0</b>
<b>Top 0.1 Percent</b>	103	26.4	1.8	5.0	0.2	<b>33.4</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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 T13-0173**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2013**  
**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>	7,521	-19.9	9.4	0.5	*	<b>-10.0</b>
<b>Second Quintile</b>	7,125	-8.3	9.1	0.6	*	<b>1.3</b>
<b>Middle Quintile</b>	4,946	0.6	9.6	0.6	*	<b>10.8</b>
<b>Fourth Quintile</b>	2,562	5.1	9.9	0.9	*	<b>15.9</b>
<b>Top Quintile</b>	1,068	13.6	7.4	1.7	0.1	<b>22.8</b>
<b>All</b>	23,390	-0.8	9.1	0.9	*	<b>9.3</b>
<b>Addendum</b>						
<b>80-90</b>	664	8.9	9.7	1.1	*	<b>19.7</b>
<b>90-95</b>	187	10.8	8.9	1.3	*	<b>21.0</b>
<b>95-99</b>	186	14.4	6.6	1.7	*	<b>22.7</b>
<b>Top 1 Percent</b>	31	24.2	2.5	3.4	0.4	<b>30.6</b>
<b>Top 0.1 Percent</b>	3	27.1	1.6	3.9	0.6	<b>33.2</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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 T13-0173**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2013**  
**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>	10,332	-21.7	9.5	0.6	*	<b>-11.5</b>
<b>Second Quintile</b>	10,447	-8.9	9.3	0.7	*	<b>1.0</b>
<b>Middle Quintile</b>	9,998	0.0	9.7	0.8	*	<b>10.5</b>
<b>Fourth Quintile</b>	9,999	3.9	10.1	1.0	*	<b>15.1</b>
<b>Top Quintile</b>	8,946	14.3	6.9	2.2	*	<b>23.4</b>
<b>All</b>	50,143	6.8	8.3	1.6	*	<b>16.7</b>
<b>Addendum</b>						
<b>80-90</b>	4,639	6.8	9.9	1.3	*	<b>18.0</b>
<b>90-95</b>	2,201	9.4	8.8	1.7	*	<b>19.9</b>
<b>95-99</b>	1,677	14.2	6.7	2.0	*	<b>22.9</b>
<b>Top 1 Percent</b>	429	25.0	3.0	3.4	*	<b>31.4</b>
<b>Top 0.1 Percent</b>	42	27.1	2.0	4.4	0.1	<b>33.6</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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 T13-0173**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2013**  
**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>	6,721	-0.3	0.3	0.5	*	<b>0.5</b>
<b>Second Quintile</b>	8,822	-0.1	0.9	1.0	*	<b>1.8</b>
<b>Middle Quintile</b>	7,996	1.6	1.9	1.4	*	<b>4.9</b>
<b>Fourth Quintile</b>	6,233	5.7	2.4	2.1	*	<b>10.3</b>
<b>Top Quintile</b>	5,804	14.2	2.4	4.4	0.8	<b>21.8</b>
<b>All</b>	35,800	8.8	2.1	3.1	0.5	<b>14.4</b>
<b>Addendum</b>						
<b>80-90</b>	2,981	8.5	2.9	2.8	*	<b>14.2</b>
<b>90-95</b>	1,316	10.5	3.3	3.5	*	<b>17.3</b>
<b>95-99</b>	1,201	13.3	2.7	4.3	0.3	<b>20.6</b>
<b>Top 1 Percent</b>	306	21.7	1.3	6.3	2.4	<b>31.8</b>
<b>Top 0.1 Percent</b>	32	23.6	0.9	7.0	2.8	<b>34.4</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% \$16,387; 40% \$29,988; 60% \$48,111; 80% \$76,863; 90% \$107,546; 95% \$148,915; 99% \$328,103; 99.9% \$1,563,026. 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>.

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(4) Excludes customs duties and excise taxes.