

Table T13-0174
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	43,668	-4.5	6.6	1.0	*	3.1
Second Quintile	36,178	-1.0	7.7	1.3	*	8.0
Middle Quintile	32,111	3.7	8.5	1.5	*	13.7
Fourth Quintile	26,073	6.2	8.5	2.0	*	16.6
Top Quintile	23,056	15.1	5.9	4.0	0.2	25.1
All	162,816	9.2	7.0	2.9	0.1	19.2
Addendum						
80-90	11,523	7.6	9.0	2.3	*	18.8
90-95	5,725	9.3	8.0	3.0	*	20.3
95-99	4,636	14.0	6.0	3.6	0.2	23.8
Top 1 Percent	1,173	24.6	2.3	6.0	0.5	33.4
Top 0.1 Percent	121	26.4	1.4	7.2	0.6	35.7

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% \$24,191; 40% \$47,261; 60% \$79,521; 80% \$134,266; 90% \$180,482; 95% \$261,471; 99% \$615,048; 99.9% \$3,170,865. 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 T13-0174
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	35,590	-9.2	7.6	1.0	*	-0.6
Second Quintile	33,744	-2.7	7.5	1.1	*	6.0
Middle Quintile	31,714	2.4	8.3	1.4	*	12.0
Fourth Quintile	30,237	5.6	8.8	1.7	*	16.2
Top Quintile	29,802	14.9	5.9	3.9	0.2	24.9
All	162,816	9.2	7.0	2.9	0.1	19.2
Addendum						
80-90	14,848	7.9	8.5	2.3	*	18.7
90-95	7,710	10.0	8.1	2.8	*	20.9
95-99	5,847	13.7	6.1	3.6	0.1	23.5
Top 1 Percent	1,397	24.3	2.3	6.0	0.6	33.2
Top 0.1 Percent	143	26.3	1.4	7.3	0.7	35.7

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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 T13-0174
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	22,392	-2.4	6.4	0.8	*	4.8
Second Quintile	17,962	1.1	6.3	1.1	*	8.5
Middle Quintile	13,768	4.5	7.9	1.3	*	13.7
Fourth Quintile	11,431	7.8	9.1	1.7	*	18.6
Top Quintile	8,087	14.7	6.1	4.0	0.9	25.7
All	74,506	8.5	7.1	2.5	0.4	18.4
Addendum						
80-90	4,103	9.9	8.6	2.4	*	21.0
90-95	2,277	11.9	7.9	2.9	*	22.7
95-99	1,408	13.9	5.9	4.0	0.4	24.2
Top 1 Percent	299	23.1	1.9	6.7	3.0	34.7
Top 0.1 Percent	29	25.7	1.1	7.9	3.4	38.1

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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 T13-0174
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	5,212	-11.6	7.9	1.7	*	-2.0
Second Quintile	8,072	-4.0	7.6	1.4	*	5.1
Middle Quintile	12,177	1.3	7.9	1.5	*	10.7
Fourth Quintile	15,498	4.7	8.6	1.8	*	15.1
Top Quintile	20,027	14.8	5.9	3.9	*	24.6
All	61,618	10.6	6.7	3.2	*	20.5
Addendum						
80-90	9,769	7.2	8.5	2.3	*	18.0
90-95	5,032	9.2	8.2	2.8	*	20.3
95-99	4,194	13.5	6.2	3.6	*	23.3
Top 1 Percent	1,032	24.5	2.4	5.9	0.1	32.9
Top 0.1 Percent	105	26.4	1.5	7.2	0.2	35.3

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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 T13-0174
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	7,682	-19.3	9.5	0.8	*	-9.0
Second Quintile	7,198	-7.5	9.3	0.8	*	2.6
Middle Quintile	4,986	1.3	9.7	1.0	*	12.0
Fourth Quintile	2,576	5.5	9.9	1.3	*	16.6
Top Quintile	1,101	14.2	7.0	2.7	0.1	24.0
All	23,699	0.0	9.1	1.3	*	10.5
Addendum						
80-90	691	9.1	9.4	1.6	*	20.1
90-95	215	10.8	8.7	2.0	*	21.5
95-99	163	15.3	6.3	2.5	*	24.1
Top 1 Percent	31	24.9	2.1	5.2	0.4	32.6
Top 0.1 Percent	3	27.2	1.3	5.8	0.5	34.9

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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 T13-0174
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	10,340	-21.0	9.6	0.9	*	-10.5
Second Quintile	10,640	-7.8	9.6	1.0	*	2.7
Middle Quintile	10,305	0.8	9.9	1.2	*	11.9
Fourth Quintile	10,148	4.3	10.1	1.5	*	15.9
Top Quintile	8,803	15.2	6.5	3.3	*	24.9
All	50,634	7.6	8.2	2.3	*	18.1
Addendum						
80-90	4,657	6.8	9.8	1.9	*	18.5
90-95	1,980	9.9	8.5	2.4	*	20.7
95-99	1,722	14.5	6.5	2.9	*	24.0
Top 1 Percent	444	25.5	2.6	5.1	*	33.2
Top 0.1 Percent	40	27.2	1.7	6.5	0.1	35.4

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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 T13-0174
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Lowest Quintile	7,067	-0.3	0.3	0.7	*	0.6
Second Quintile	9,352	-0.1	0.9	1.4	*	2.2
Middle Quintile	7,953	1.9	2.0	2.0	*	5.8
Fourth Quintile	6,010	6.0	2.5	2.9	*	11.4
Top Quintile	6,118	14.9	2.1	6.1	0.8	23.9
All	36,679	9.5	2.0	4.4	0.5	16.3
Addendum						
80-90	3,075	8.7	2.7	3.7	0.1	15.2
90-95	1,448	10.6	3.1	4.8	*	18.5
95-99	1,262	13.5	2.4	5.9	0.3	22.1
Top 1 Percent	333	22.1	1.1	8.5	2.0	33.8
Top 0.1 Percent	36	23.7	0.7	9.5	2.3	36.3

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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232. 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.