

Table T13-0178
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 26.8 | 4.6 | -2.5 | 4.1 | 1.7 | * | 0.5 |
| Second Quintile | 22.3 | 9.7 | -1.0 | 10.5 | 4.4 | 0.1 | 4.0 |
| Middle Quintile | 19.8 | 15.1 | 6.6 | 17.8 | 8.0 | 0.3 | 11.0 |
| Fourth Quintile | 16.0 | 20.1 | 14.7 | 24.7 | 13.5 | 0.4 | 18.2 |
| Top Quintile | 14.1 | 50.5 | 82.2 | 43.0 | 72.5 | 99.2 | 66.4 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 7.1 | 13.3 | 12.4 | 16.9 | 10.5 | 2.4 | 13.8 |
| 90-95 | 3.5 | 8.9 | 10.0 | 10.6 | 8.8 | 3.3 | 10.0 |
| 95-99 | 2.8 | 11.8 | 19.5 | 10.4 | 15.2 | 18.9 | 15.5 |
| Top 1 Percent | 0.7 | 16.5 | 40.3 | 5.1 | 37.9 | 74.6 | 27.0 |
| Top 0.1 Percent | 0.1 | 7.9 | 19.7 | 1.4 | 22.5 | 46.6 | 13.3 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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 T13-0178
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 22.0 | 3.5 | -3.9 | 3.6 | 1.3 | * | -0.4 |
| Second Quintile | 20.4 | 8.0 | -2.8 | 8.3 | 3.3 | * | 2.1 |
| Middle Quintile | 19.5 | 13.2 | 3.7 | 15.2 | 6.4 | 0.1 | 8.3 |
| Fourth Quintile | 18.5 | 20.1 | 13.6 | 25.3 | 12.1 | 0.3 | 17.7 |
| Top Quintile | 18.4 | 55.1 | 89.4 | 47.6 | 77.1 | 99.5 | 72.3 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 9.2 | 14.7 | 14.3 | 18.2 | 11.2 | 0.3 | 15.3 |
| 90-95 | 4.7 | 10.1 | 12.1 | 12.1 | 9.6 | 1.1 | 11.7 |
| 95-99 | 3.7 | 13.2 | 21.4 | 11.9 | 16.7 | 8.4 | 17.2 |
| Top 1 Percent | 0.9 | 17.1 | 41.6 | 5.4 | 39.6 | 89.8 | 28.0 |
| Top 0.1 Percent | 0.1 | 8.2 | 20.5 | 1.5 | 23.4 | 54.8 | 13.9 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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 T13-0178
Share of Federal Taxes - Single Tax Units
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 30.3 | 7.2 | -2.3 | 5.9 | 2.4 | * | 1.4 |
| Second Quintile | 23.2 | 12.8 | 1.8 | 11.0 | 6.0 | * | 5.8 |
| Middle Quintile | 18.5 | 17.2 | 9.9 | 19.1 | 9.4 | 0.2 | 13.3 |
| Fourth Quintile | 15.1 | 21.8 | 21.5 | 27.6 | 15.0 | 0.3 | 22.7 |
| Top Quintile | 11.5 | 41.0 | 69.1 | 36.4 | 67.3 | 99.5 | 56.8 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 6.2 | 12.8 | 16.3 | 15.7 | 11.9 | 0.1 | 15.3 |
| 90-95 | 2.9 | 8.2 | 12.0 | 9.5 | 9.4 | 1.3 | 10.6 |
| 95-99 | 2.1 | 9.8 | 16.7 | 8.5 | 15.7 | 9.8 | 13.3 |
| Top 1 Percent | 0.4 | 10.1 | 24.1 | 2.6 | 30.3 | 88.3 | 17.6 |
| Top 0.1 Percent | 0.0 | 4.9 | 12.1 | 0.7 | 17.3 | 49.2 | 8.9 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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 T13-0178
Share of Federal Taxes - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 8.8 | 1.2 | -1.4 | 1.3 | 0.6 | * | -0.2 |
| Second Quintile | 13.3 | 4.0 | -1.8 | 4.3 | 1.9 | * | 0.7 |
| Middle Quintile | 19.9 | 9.9 | 1.1 | 11.2 | 4.8 | * | 5.0 |
| Fourth Quintile | 25.1 | 19.5 | 9.4 | 24.9 | 10.9 | 0.2 | 14.8 |
| Top Quintile | 31.9 | 65.4 | 92.7 | 58.3 | 81.8 | 99.7 | 79.7 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 15.3 | 16.4 | 12.7 | 21.1 | 11.2 | 1.0 | 15.3 |
| 90-95 | 8.3 | 11.9 | 11.7 | 14.9 | 10.1 | 0.3 | 12.6 |
| 95-99 | 6.7 | 15.9 | 22.4 | 15.1 | 17.7 | 2.7 | 19.3 |
| Top 1 Percent | 1.7 | 21.2 | 45.8 | 7.3 | 42.8 | 95.8 | 32.5 |
| Top 0.1 Percent | 0.2 | 10.0 | 22.1 | 2.0 | 25.2 | 76.8 | 15.8 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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 T13-0178
Share of Federal Taxes - Head of Household Tax Units
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 31.2 | 11.2 | n/a | 11.5 | 6.8 | * | -13.5 |
| Second Quintile | 30.4 | 23.7 | n/a | 23.7 | 15.2 | * | 3.0 |
| Middle Quintile | 21.4 | 26.1 | n/a | 27.7 | 19.4 | * | 30.6 |
| Fourth Quintile | 11.3 | 19.8 | n/a | 21.8 | 18.5 | 3.1 | 33.6 |
| Top Quintile | 5.0 | 19.2 | n/a | 15.2 | 40.1 | 96.9 | 46.2 |
| All | 100.0 | 100.0 | n/a | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 3.1 | 7.9 | n/a | 8.4 | 9.6 | 0.0 | 16.6 |
| 90-95 | 0.9 | 3.0 | n/a | 2.9 | 4.4 | 0.0 | 6.8 |
| 95-99 | 0.8 | 4.3 | n/a | 3.0 | 8.2 | 9.5 | 10.6 |
| Top 1 Percent | 0.1 | 4.0 | n/a | 0.9 | 17.9 | 87.4 | 12.2 |
| Top 0.1 Percent | 0.0 | 1.9 | n/a | 0.3 | 9.6 | 57.5 | 5.8 |

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

* 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 2012.

(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% \$16,767; 40% \$31,005; 60% \$49,285; 80% \$77,122; 90% \$105,854; 95% \$145,766; 99% \$336,899; 99.9% \$1,715,450. 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>.

(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 T13-0178
Share of Federal Taxes - Tax Units with Children
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 19.9 | 3.5 | -11.0 | 4.0 | 1.4 | * | -2.7 |
| Second Quintile | 20.9 | 8.4 | -10.1 | 9.6 | 3.5 | 0.2 | 0.5 |
| Middle Quintile | 20.3 | 13.9 | 1.2 | 16.6 | 7.0 | 0.0 | 9.0 |
| Fourth Quintile | 20.3 | 22.2 | 13.9 | 27.5 | 13.8 | 1.4 | 20.2 |
| Top Quintile | 17.8 | 52.1 | 105.9 | 42.3 | 74.4 | 98.4 | 73.0 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 9.3 | 14.7 | 15.5 | 17.7 | 11.7 | 0.4 | 16.1 |
| 90-95 | 4.2 | 9.1 | 13.1 | 9.8 | 9.2 | 0.1 | 11.1 |
| 95-99 | 3.4 | 12.0 | 25.9 | 9.7 | 15.0 | 5.1 | 17.2 |
| Top 1 Percent | 0.9 | 16.2 | 51.5 | 5.0 | 38.5 | 92.8 | 28.6 |
| Top 0.1 Percent | 0.1 | 7.2 | 23.2 | 1.3 | 22.4 | 72.2 | 13.0 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012. 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 T13-0178
Share of Federal Taxes - Elderly Tax Units
By Expanded Cash Income Percentile, 2012
Baseline: Current Law

| Expanded Cash Income Percentile ¹ | Share of Total | | | | | | |
|---|----------------|-------------------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
| | Tax Units | Expanded Cash Income | Individual Income Tax ² | Payroll Tax ³ | Corporate Income Tax | Estate Tax | All Federal Tax ⁴ |
| Lowest Quintile | 20.4 | 3.7 | -0.1 | 0.5 | 0.6 | * | 0.1 |
| Second Quintile | 24.9 | 9.5 | -0.1 | 4.4 | 3.2 | * | 1.2 |
| Middle Quintile | 21.8 | 15.2 | 3.4 | 14.2 | 6.8 | 0.1 | 5.5 |
| Fourth Quintile | 16.5 | 18.7 | 13.1 | 23.0 | 12.3 | 0.3 | 13.8 |
| Top Quintile | 15.7 | 52.9 | 83.7 | 57.9 | 77.1 | 99.6 | 79.3 |
| All | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | |
| 80-90 | 7.9 | 13.3 | 14.0 | 18.9 | 11.1 | 0.3 | 13.5 |
| 90-95 | 3.6 | 8.1 | 10.1 | 13.5 | 8.9 | 1.4 | 10.0 |
| 95-99 | 3.3 | 12.5 | 19.7 | 15.8 | 17.4 | 9.5 | 18.3 |
| Top 1 Percent | 0.9 | 19.1 | 40.0 | 9.7 | 39.7 | 88.5 | 37.4 |
| Top 0.1 Percent | 0.1 | 9.5 | 20.2 | 3.2 | 22.2 | 50.4 | 19.3 |

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

* Less than 0.05.

Notes : Data are for calendar year 2012. 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.