

**T13-0198**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017**  
**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>	43,919	-4.9	7.1	1.1	*	<b>3.3</b>
<b>Second Quintile</b>	36,495	-0.7	7.5	1.5	*	<b>8.4</b>
<b>Middle Quintile</b>	32,881	4.3	8.1	1.8	*	<b>14.2</b>
<b>Fourth Quintile</b>	27,121	6.6	8.6	2.2	*	<b>17.4</b>
<b>Top Quintile</b>	23,696	15.8	5.8	4.2	0.2	<b>26.0</b>
<b>All</b>	165,845	10.0	6.9	3.1	0.1	<b>20.2</b>
<b>Addendum</b>						
<b>80-90</b>	11,859	8.2	8.9	2.6	*	<b>19.7</b>
<b>90-95</b>	5,880	10.6	8.0	3.1	*	<b>21.8</b>
<b>95-99</b>	4,748	14.6	6.1	3.9	0.2	<b>24.7</b>
<b>Top 1 Percent</b>	1,209	24.9	2.3	6.1	0.5	<b>33.8</b>
<b>Top 0.1 Percent</b>	124	26.7	1.5	7.1	0.6	<b>35.9</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 breaks are (in 2013 dollars): 20% \$25,563; 40% \$49,759; 60% \$85,453; 80% \$144,991; 90% \$208,462; 95% \$287,955; 99% \$689,755; 99.9% \$3,675,486. 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.

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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>	35,620	-9.6	8.1	1.1	*	<b>-0.4</b>
<b>Second Quintile</b>	34,536	-2.0	7.7	1.3	*	<b>6.9</b>
<b>Middle Quintile</b>	32,524	2.9	8.0	1.6	*	<b>12.5</b>
<b>Fourth Quintile</b>	31,087	6.2	8.7	2.0	*	<b>16.9</b>
<b>Top Quintile</b>	30,345	15.6	5.9	4.1	0.2	<b>25.8</b>
<b>All</b>	165,845	10.0	6.9	3.1	0.1	<b>20.2</b>
<b>Addendum</b>						
<b>80-90</b>	15,438	8.7	8.6	2.5	*	<b>19.8</b>
<b>90-95</b>	7,440	10.6	8.1	3.1	*	<b>21.8</b>
<b>95-99</b>	6,033	14.3	6.1	3.9	0.1	<b>24.4</b>
<b>Top 1 Percent</b>	1,435	24.7	2.3	6.2	0.5	<b>33.6</b>
<b>Top 0.1 Percent</b>	145	26.6	1.5	7.2	0.7	<b>35.9</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% \$17,662; 40% \$32,728; 60% \$54,289; 80% \$87,372; 90% \$123,763; 95% \$172,077; 99% \$412,810; 99.9% \$2,215,955. 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.

## T13-0198

## Effective Federal Tax Rates - Single Tax Units

## By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017

## 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>
Lowest Quintile	21,578	-2.5	6.8	1.0	*	5.3
Second Quintile	18,161	1.5	6.4	1.3	*	9.2
Middle Quintile	13,922	4.7	7.2	1.7	*	13.5
Fourth Quintile	11,518	8.4	8.4	2.0	*	18.8
Top Quintile	8,416	15.1	5.8	4.4	0.9	26.1
All	74,388	9.0	6.8	2.8	0.4	19.0
<b>Addendum</b>						
80-90	4,715	10.6	7.9	3.0	0.1	21.4
90-95	1,980	11.8	8.0	3.3	0.1	23.2
95-99	1,418	14.4	5.5	4.3	0.4	24.7
Top 1 Percent	304	23.4	1.9	6.8	2.9	35.0
Top 0.1 Percent	29	26.0	1.2	7.8	3.2	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% \$17,662; 40% \$32,728; 60% \$54,289; 80% \$87,372; 90% \$123,763; 95% \$172,077; 99% \$412,810; 99.9% \$2,215,955. 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.

## T13-0198

**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded Cash Income					All Federal Tax <sup>4</sup>
		Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax		
Lowest Quintile	5,288	-11.8	8.4	1.8	*	-1.6	
Second Quintile	8,462	-3.1	7.8	1.6	*	6.3	
Middle Quintile	12,748	1.9	8.0	1.7	*	11.5	
Fourth Quintile	16,125	5.2	8.7	2.0	*	15.9	
Top Quintile	20,310	15.5	5.9	4.1	*	25.6	
<b>All</b>	<b>63,613</b>	<b>11.3</b>	<b>6.8</b>	<b>3.4</b>	<b>*</b>	<b>21.5</b>	
<b>Addendum</b>							
<b>80-90</b>	9,745	8.0	8.8	2.5	*	<b>19.2</b>	
<b>90-95</b>	5,111	10.2	8.1	3.0	*	<b>21.4</b>	
<b>95-99</b>	4,388	14.1	6.3	3.8	*	<b>24.3</b>	
<b>Top 1 Percent</b>	1,066	24.9	2.4	6.0	0.1	<b>33.4</b>	
<b>Top 0.1 Percent</b>	106	26.7	1.6	7.1	0.2	<b>35.6</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% \$17,662; 40% \$32,728; 60% \$54,289; 80% \$87,372; 90% \$123,763; 95% \$172,077; 99% \$412,810; 99.9% \$2,215,955. 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.

## T13-0198

**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units (Thousands)	As a Percentage of Expanded Cash Income					All Federal Tax <sup>4</sup>
		Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax		
<b>Lowest Quintile</b>	8,426	-19.2	9.9	0.9	*	<b>-8.4</b>	
<b>Second Quintile</b>	7,346	-6.5	9.4	0.9	*	<b>3.9</b>	
<b>Middle Quintile</b>	5,009	2.1	9.6	1.1	*	<b>12.8</b>	
<b>Fourth Quintile</b>	2,667	6.1	9.8	1.5	*	<b>17.4</b>	
<b>Top Quintile</b>	1,042	15.0	6.8	2.9	0.1	<b>24.9</b>	
<b>All</b>	24,667	0.6	9.2	1.4	*	<b>11.3</b>	
<b>Addendum</b>							
<b>80-90</b>	643	9.8	9.4	1.8	*	<b>21.1</b>	
<b>90-95</b>	213	11.8	8.5	2.2	*	<b>22.5</b>	
<b>95-99</b>	155	15.6	6.1	2.8	*	<b>24.5</b>	
<b>Top 1 Percent</b>	31	25.1	2.2	5.2	0.4	<b>32.8</b>	
<b>Top 0.1 Percent</b>	3	27.3	1.5	5.7	0.5	<b>35.0</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 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% \$17,662; 40% \$32,728; 60% \$54,289; 80% \$87,372; 90% \$123,763; 95% \$172,077; 99% \$412,810; 99.9% \$2,215,955. 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.

## T13-0198

**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017**  
**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>	11,211	-20.7	9.9	1.1	*	<b>-9.7</b>
<b>Second Quintile</b>	10,797	-6.7	9.7	1.1	*	<b>4.1</b>
<b>Middle Quintile</b>	10,378	1.5	9.9	1.3	*	<b>12.8</b>
<b>Fourth Quintile</b>	10,288	4.9	10.1	1.7	*	<b>16.6</b>
<b>Top Quintile</b>	8,943	15.9	6.5	3.4	*	<b>25.8</b>
<b>All</b>	52,080	8.5	8.1	2.5	*	<b>19.2</b>
<b>Addendum</b>						
<b>80-90</b>	4,538	8.0	9.7	2.2	*	<b>19.8</b>
<b>90-95</b>	2,316	10.5	8.6	2.6	*	<b>21.7</b>
<b>95-99</b>	1,657	15.5	6.4	3.2	*	<b>25.1</b>
<b>Top 1 Percent</b>	432	26.0	2.6	5.2	*	<b>33.8</b>
<b>Top 0.1 Percent</b>	41	27.5	1.8	6.4	0.1	<b>35.7</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.

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(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.

## T13-0198

## Effective Federal Tax Rates - Elderly Tax Units

## By Expanded Cash Income Income Percentile, Adjusted for Family Size, 2017

## 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>
Lowest Quintile	6,402	-0.3	0.4	0.7	*	0.7
Second Quintile	9,248	0.1	1.0	1.6	*	2.7
Middle Quintile	9,232	2.7	1.8	2.3	*	6.8
Fourth Quintile	7,002	7.0	2.5	3.2	*	12.7
Top Quintile	6,366	15.7	2.2	6.5	0.8	25.1
All	38,457	10.4	2.0	4.7	0.5	17.6
<b>Addendum</b>						
80-90	3,257	9.6	2.7	4.3	0.1	16.7
90-95	1,429	11.6	3.0	5.1	0.1	19.7
95-99	1,319	14.0	2.6	6.3	0.4	23.2
Top 1 Percent	361	22.4	1.1	8.6	1.9	34.0
Top 0.1 Percent	37	23.9	0.8	9.4	2.2	36.4

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% \$17,662; 40% \$32,728; 60% \$54,289; 80% \$87,372; 90% \$123,763; 95% \$172,077; 99% \$412,810; 99.9% \$2,215,955. 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).

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