

T13-0200
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2017
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	26.5	4.3	-2.1	4.4	1.5	*	0.7
Second Quintile	22.0	8.8	-0.6	9.5	4.2	0.2	3.6
Middle Quintile	19.8	14.2	6.1	16.7	8.1	0.2	10.0
Fourth Quintile	16.4	19.9	13.1	24.6	14.0	2.4	17.2
Top Quintile	14.3	52.9	83.5	44.3	71.2	95.6	68.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	7.2	13.3	10.9	17.0	11.1	0.3	13.0
90-95	3.6	9.4	10.0	10.7	9.5	3.1	10.1
95-99	2.9	12.3	18.0	10.7	15.4	18.7	15.1
Top 1 Percent	0.7	17.9	44.6	5.8	35.2	73.5	30.0
Top 0.1 Percent	0.1	8.5	22.8	1.9	19.5	41.5	15.2

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

* Less than 0.05.

Notes: Data are for calendar year 2017.

(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.

T13-0200
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Percentile, 2017
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	21.5	3.3	-3.2	3.8	1.2	*	-0.1
Second Quintile	20.8	7.4	-1.5	8.2	3.1	*	2.5
Middle Quintile	19.6	12.4	3.6	14.3	6.4	0.2	7.7
Fourth Quintile	18.7	19.8	12.3	24.8	12.4	0.4	16.6
Top Quintile	18.3	57.1	88.9	48.3	75.9	97.9	73.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	9.3	14.8	12.8	18.3	12.1	1.7	14.5
90-95	4.5	10.2	10.9	11.9	10.0	0.8	11.0
95-99	3.6	13.6	19.4	12.0	17.1	9.3	16.4
Top 1 Percent	0.9	18.6	45.9	6.1	36.7	86.1	31.0
Top 0.1 Percent	0.1	8.9	23.6	1.9	20.4	50.3	15.8

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

* Less than 0.05.

Notes: Data are for calendar year 2017.

(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.

T13-0200
Share of Federal Taxes - Single Tax Units
By Expanded Cash Income Percentile, 2017
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	29.0	6.6	-1.8	6.6	2.2	*	1.8
Second Quintile	24.4	12.5	2.0	11.9	5.7	*	6.1
Middle Quintile	18.7	16.5	8.6	17.5	9.7	0.3	11.7
Fourth Quintile	15.5	22.2	20.8	27.4	16.1	0.4	22.0
Top Quintile	11.3	42.2	70.4	36.1	65.2	98.1	58.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	6.3	13.5	15.8	15.7	14.1	2.0	15.2
90-95	2.7	7.9	10.3	9.4	9.3	1.0	9.6
95-99	1.9	9.6	15.2	7.9	14.7	11.1	12.4
Top 1 Percent	0.4	11.2	29.2	3.1	27.1	84.0	20.7
Top 0.1 Percent	0.0	5.4	15.5	0.9	14.9	44.6	10.8

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

* Less than 0.05.

Notes: Data are for calendar year 2017.

(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.

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Share of Federal Taxes - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile, 2017

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	8.3	1.0	-1.1	1.3	0.6	*	-0.1
Second Quintile	13.3	3.7	-1.0	4.2	1.8	*	1.1
Middle Quintile	20.0	9.3	1.5	11.0	4.8	*	5.0
Fourth Quintile	25.4	18.9	8.6	24.4	11.1	0.2	13.9
Top Quintile	31.9	67.1	92.0	58.7	80.9	97.5	79.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	15.3	16.2	11.4	21.2	11.7	0.5	14.5
90-95	8.0	12.0	10.8	14.3	10.7	0.2	11.9
95-99	6.9	16.4	20.4	15.3	18.6	2.9	18.5
Top 1 Percent	1.7	22.5	49.3	7.9	39.9	94.0	34.9
Top 0.1 Percent	0.2	10.5	24.7	2.5	21.8	71.0	17.3

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

* Less than 0.05.

Notes: Data are for calendar year 2017.

(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.

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Share of Federal Taxes - Head of Household Tax Units

By Expanded Cash Income Percentile, 2017

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	34.2	12.5	n/a	13.5	7.6	*	-9.4
Second Quintile	29.8	22.9	n/a	23.6	14.6	*	7.9
Middle Quintile	20.3	25.6	n/a	27.0	19.2	*	29.2
Fourth Quintile	10.8	20.1	n/a	21.6	20.4	2.8	31.1
Top Quintile	4.2	18.6	n/a	13.8	37.3	95.6	41.0
All	100.0	100.0	n/a	100.0	100.0	100.0	100.0
Addendum							
80-90	2.6	7.0	n/a	7.3	9.0	0.2	13.2
90-95	0.9	3.3	n/a	3.0	5.0	0.2	6.5
95-99	0.6	3.8	n/a	2.5	7.3	7.5	8.2
Top 1 Percent	0.1	4.5	n/a	1.1	16.0	87.7	13.1
Top 0.1 Percent	0.0	2.0	n/a	0.3	7.9	53.9	6.2

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 2017.

(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.

T13-0200
Share of Federal Taxes - Tax Units with Children
By Expanded Cash Income Percentile, 2017
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	21.5	3.6	-8.7	4.4	1.5	*	-1.8
Second Quintile	20.7	7.7	-6.1	9.3	3.3	0.2	1.7
Middle Quintile	19.9	13.2	2.4	16.2	6.9	*	8.8
Fourth Quintile	19.8	21.6	12.3	26.8	14.2	1.2	18.7
Top Quintile	17.2	53.9	100.3	42.8	73.1	94.7	72.4
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	8.7	14.2	13.3	16.9	12.1	0.5	14.7
90-95	4.5	10.3	12.7	10.8	10.6	0.1	11.6
95-99	3.2	12.2	22.1	9.5	15.4	5.1	15.9
Top 1 Percent	0.8	17.2	52.3	5.5	35.0	89.0	30.2
Top 0.1 Percent	0.1	7.7	24.6	1.7	19.2	66.8	14.2

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

* Less than 0.05.

Notes: Data are for calendar year 2017. 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% \$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.

T13-0200
Share of Federal Taxes - Elderly Tax Units
By Expanded Cash Income Percentile, 2017
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	16.7	2.7	-0.1	0.5	0.4	*	0.1
Second Quintile	24.1	8.1	0.1	3.9	2.7	*	1.2
Middle Quintile	24.0	14.9	3.9	13.3	7.3	0.3	5.8
Fourth Quintile	18.2	19.0	12.7	23.1	13.0	0.3	13.7
Top Quintile	16.6	55.2	83.4	58.9	76.1	98.3	79.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Addendum							
80-90	8.5	13.2	12.2	17.9	12.1	2.0	12.5
90-95	3.7	8.4	9.4	12.6	9.1	1.0	9.5
95-99	3.4	13.0	17.5	17.0	17.3	10.4	17.2
Top 1 Percent	0.9	20.6	44.3	11.5	37.5	85.0	39.8
Top 0.1 Percent	0.1	9.9	22.9	4.1	19.9	48.1	20.6

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

* Less than 0.05.

Notes: Data are for calendar year 2017. 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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(4) Excludes customs duties and excise taxes.