

T15-0048
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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	46,716	-5.1	6.3	0.7	*	1.0	2.9
Second Quintile	36,603	-2.0	7.6	1.1	*	0.9	7.6
Middle Quintile	33,028	2.9	7.9	1.4	*	0.8	13.0
Fourth Quintile	28,060	6.0	8.4	1.7	*	0.8	16.9
Top Quintile	23,515	15.2	6.1	3.1	0.2	0.6	25.3
All	169,165	9.3	7.0	2.3	0.1	0.7	19.4
Addendum							
80-90	12,144	8.1	8.8	2.0	*	0.7	19.6
90-95	5,897	10.4	7.9	2.4	0.1	0.7	21.4
95-99	4,366	14.8	6.3	2.9	0.2	0.6	24.8
Top 1 Percent	1,109	24.8	2.3	4.9	0.5	0.4	33.0
Top 0.1 Percent	114	26.2	1.3	6.2	0.5	0.3	34.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 2015 dollars): 20% \$22,354; 40% \$44,122; 60% \$76,830; 80% \$136,113; 90% \$199,413; 95% \$284,253; 99% \$685,701; 99.9% \$3,257,810.. 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.

T15-0048
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2014
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units (Thousands)	As a Percentage of Expanded Cash Income					All Federal Tax ⁴
		Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	37,519	-10.3	7.7	0.7	*	0.9	-1.0
Second Quintile	34,868	-3.7	7.4	0.9	*	0.9	5.5
Middle Quintile	33,725	1.8	7.9	1.2	*	0.9	11.8
Fourth Quintile	31,783	5.5	8.5	1.5	*	0.8	16.3
Top Quintile	30,026	14.9	6.1	3.1	0.2	0.6	25.0
All	169,165	9.3	7.0	2.3	0.1	0.7	19.4
Addendum							
80-90	15,470	8.3	8.5	2.0	0.0	0.7	19.5
90-95	7,535	10.4	7.9	2.4	0.1	0.7	21.4
95-99	5,721	14.4	6.4	2.9	0.2	0.6	24.4
Top 1 Percent	1,300	24.5	2.4	4.9	0.6	0.4	32.8
Top 0.1 Percent	135	26.1	1.3	6.2	0.6	0.3	34.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.

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Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	25,321	-3.3	6.3	0.6	*	1.1	4.6
Second Quintile	20,454	0.2	5.6	1.0	*	0.9	7.7
Middle Quintile	16,950	3.7	7.5	1.4	*	0.9	13.5
Fourth Quintile	12,896	6.9	8.2	1.8	*	0.8	17.7
Top Quintile	9,095	13.9	6.3	3.3	1.1	0.6	25.1
All	85,369	7.6	6.9	2.2	0.4	0.8	17.9
Addendum							
80-90	5,243	9.5	8.1	2.4	0.1	0.7	20.8
90-95	2,222	10.7	7.8	2.7	0.2	0.7	22.2
95-99	1,402	14.1	6.3	3.0	0.9	0.6	24.9
Top 1 Percent	228	23.9	1.9	5.4	3.7	0.3	35.3
Top 0.1 Percent	29	25.2	1.0	6.8	3.0	0.3	36.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.

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Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Income Percentile Adjusted for Family Size, 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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	4,879	-12.8	8.5	0.8	*	0.8	-2.7
Second Quintile	6,784	-4.8	8.0	0.9	*	0.8	4.9
Middle Quintile	10,818	0.9	7.8	1.1	*	0.8	10.7
Fourth Quintile	15,456	4.9	8.5	1.4	*	0.8	15.5
Top Quintile	19,229	15.1	6.0	3.1	*	0.6	24.9
All	57,647	11.1	6.7	2.5	*	0.7	21.1
Addendum							
80-90	9,192	7.8	8.6	1.9	*	0.7	18.9
90-95	4,925	10.3	7.9	2.3	*	0.7	21.2
95-99	4,097	14.4	6.4	2.9	*	0.6	24.3
Top 1 Percent	1,016	24.5	2.5	4.7	0.1	0.4	32.3
Top 0.1 Percent	97	26.3	1.4	6.0	0.1	0.3	34.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.

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**Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	6,981	-22.5	9.8	0.7	*	0.8	-11.2
Second Quintile	7,123	-9.6	9.8	0.7	*	0.8	1.7
Middle Quintile	5,238	-0.5	9.1	0.9	*	0.8	10.4
Fourth Quintile	2,819	5.1	9.5	1.2	*	0.8	16.6
Top Quintile	1,135	14.3	6.8	2.3	0.1	0.7	24.1
All	23,343	-0.4	9.0	1.2	*	0.8	10.5
Addendum							
80-90	734	8.7	9.4	1.7	0.1	0.8	20.6
90-95	250	12.2	7.2	1.6	0.1	0.7	21.8
95-99	124	16.7	5.5	2.1	0.1	0.6	25.1
Top 1 Percent	27	25.6	2.2	4.1	0.3	0.4	32.6
Top 0.1 Percent	3	26.5	1.1	5.7	0.4	0.3	33.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.

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Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile Adjusted for Family Size, 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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	9,980	-21.6	9.9	0.8	*	0.8	-10.2
Second Quintile	10,256	-9.1	9.9	0.8	*	0.8	2.4
Middle Quintile	10,144	-0.2	9.7	1.0	*	0.8	11.3
Fourth Quintile	9,739	4.4	10.2	1.2	*	0.8	16.6
Top Quintile	9,216	15.9	6.5	2.7	*	0.6	25.7
All	49,603	8.7	8.0	2.0	*	0.7	19.4
Addendum							
80-90	4,643	7.6	9.8	1.6	*	0.7	19.7
90-95	2,248	10.8	8.5	1.9	*	0.7	21.9
95-99	1,845	15.9	6.6	2.3	*	0.6	25.5
Top 1 Percent	480	25.6	2.7	4.2	0.1	0.5	33.1
Top 0.1 Percent	46	26.5	1.5	5.8	0.1	0.4	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.

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Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 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	Excise Tax	All Federal Tax ⁴
Lowest Quintile	6,518	-0.7	0.9	0.6	*	0.5	1.3
Second Quintile	10,010	-0.2	0.9	1.0	*	0.7	2.4
Middle Quintile	8,531	1.4	1.5	1.9	*	0.7	5.5
Fourth Quintile	7,160	5.5	2.3	2.6	*	0.7	11.1
Top Quintile	6,044	15.6	2.8	4.7	1.1	0.5	24.6
All	38,697	9.8	2.3	3.5	0.6	0.6	16.8
Addendum							
80-90	3,289	9.1	3.4	3.3	0.1	0.6	16.4
90-95	1,420	11.0	3.7	3.8	0.3	0.5	19.4
95-99	1,022	13.7	3.9	4.4	0.9	0.5	23.4
Top 1 Percent	312	23.3	1.5	6.3	2.1	0.3	33.5
Top 0.1 Percent	42	25.1	0.8	7.1	1.8	0.3	35.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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 breaks are (in 2015 dollars): 20% \$15,335; 40% \$29,054; 60% \$49,515; 80% \$82,718; 90% \$120,472; 95% \$167,685; 99% \$390,650; 99.9% \$1,874,022. 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.