

T15-0050
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2016
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	47,691	-5.0	6.7	0.9	*	1.7	4.3
Second Quintile	37,422	-1.8	7.6	1.3	*	1.2	8.3
Middle Quintile	33,984	3.3	7.8	1.7	*	1.0	13.7
Fourth Quintile	28,418	6.2	8.3	2.1	*	0.8	17.4
Top Quintile	23,750	15.8	5.9	3.8	0.2	0.6	26.3
All	172,532	9.7	6.9	2.9	0.1	0.8	20.4
Addendum							
80-90	12,233	8.5	8.6	2.4	0.1	0.7	20.3
90-95	5,942	10.7	7.9	2.9	0.1	0.7	22.2
95-99	4,447	15.3	6.2	3.5	0.2	0.6	25.8
Top 1 Percent	1,129	25.2	2.3	5.8	0.5	0.4	34.1
Top 0.1 Percent	115	26.4	1.3	7.2	0.4	0.3	35.6

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% \$22,823; 40% \$44,550; 60% \$79,661; 80% \$141,303; 90% \$207,758; 95% \$294,348; 99% \$720,886; 99.9% \$3,672,221. 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.

T15-0050
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2016
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	38,232	-10.2	8.0	0.9	*	1.8	0.5
Second Quintile	36,211	-3.1	7.5	1.0	*	1.3	6.8
Middle Quintile	34,505	2.1	7.9	1.5	*	1.0	12.5
Fourth Quintile	32,174	5.8	8.4	1.9	*	0.8	16.9
Top Quintile	30,143	15.4	5.9	3.8	0.2	0.6	26.0
All	172,532	9.7	6.9	2.9	0.1	0.8	20.4
Addendum							
80-90	15,518	8.5	8.4	2.4	*	0.7	20.1
90-95	7,548	10.8	7.7	2.9	*	0.7	22.1
95-99	5,756	14.8	6.2	3.5	0.2	0.6	25.4
Top 1 Percent	1,321	24.8	2.3	5.8	0.5	0.4	33.9
Top 0.1 Percent	136	26.3	1.3	7.2	0.5	0.3	35.6

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% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,302; 99.9% \$2,095,408. 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.

T15-0050
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2016
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	25,683	-3.3	6.7	0.8	*	2.0	6.2
Second Quintile	21,585	0.4	5.7	1.1	*	1.3	8.6
Middle Quintile	17,636	3.7	7.2	1.7	*	1.1	13.7
Fourth Quintile	12,851	7.2	8.1	2.2	*	0.8	18.3
Top Quintile	8,784	14.3	6.0	4.1	1.1	0.6	26.1
All	87,180	7.8	6.7	2.7	0.4	0.9	18.6
Addendum							
80-90	5,172	9.5	8.0	3.0	0.1	0.8	21.3
90-95	2,001	10.9	7.4	3.4	0.2	0.7	22.6
95-99	1,374	14.4	6.0	3.9	1.0	0.6	25.8
Top 1 Percent	237	24.2	1.9	6.4	3.5	0.3	36.3
Top 0.1 Percent	29	25.4	1.0	8.0	2.7	0.3	37.3

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% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,302; 99.9% \$2,095,408. 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, 2016
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	4,872	-12.4	8.7	1.1	*	1.4	-1.2
Second Quintile	6,661	-4.1	8.0	1.1	*	1.3	6.3
Middle Quintile	10,912	1.3	7.9	1.3	*	1.0	11.5
Fourth Quintile	15,713	5.2	8.4	1.7	*	0.8	16.1
Top Quintile	19,617	15.6	5.9	3.8	*	0.6	25.9
All	58,288	11.6	6.6	3.1	*	0.7	22.1
Addendum							
80-90	9,309	8.1	8.5	2.3	*	0.7	19.6
90-95	5,126	10.6	7.8	2.8	*	0.7	22.0
95-99	4,159	14.9	6.3	3.5	*	0.6	25.3
Top 1 Percent	1,023	24.9	2.5	5.6	0.1	0.4	33.4
Top 0.1 Percent	97	26.4	1.4	7.0	0.1	0.3	35.2

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 resulting percentile breaks are (in 2015 dollars): 20% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,302; 99.9% \$2,095,408. 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, 2016
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	7,312	-22.1	10.0	0.8	*	1.6	-9.6
Second Quintile	7,436	-8.6	10.1	0.9	*	1.4	3.7
Middle Quintile	5,226	0.1	9.2	1.1	*	1.0	11.4
Fourth Quintile	2,957	5.4	9.4	1.5	*	0.8	17.2
Top Quintile	1,165	15.2	6.4	2.8	0.1	0.6	25.2
All	24,145	0.4	9.0	1.5	*	1.0	11.8
Addendum							
80-90	734	8.8	9.2	2.1	0.1	0.8	20.9
90-95	273	12.5	7.1	2.1	0.1	0.7	22.5
95-99	129	17.1	5.3	2.5	0.1	0.6	25.6
Top 1 Percent	29	26.8	2.0	4.7	0.3	0.4	34.1
Top 0.1 Percent	3	28.3	1.1	5.9	0.3	0.3	35.9

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

* Less than 0.05.

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(2) After tax credits (including refundable portion of earned income and child tax credits).

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(4) Excludes customs duties.

T15-0050
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2016
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	10,234	-21.4	10.1	1.0	*	1.5	-8.8
Second Quintile	10,415	-8.3	10.2	1.0	*	1.3	4.3
Middle Quintile	10,074	0.4	9.8	1.2	*	1.0	12.4
Fourth Quintile	9,897	4.8	10.2	1.5	*	0.8	17.3
Top Quintile	9,368	16.5	6.4	3.2	*	0.6	26.7
All	50,272	9.4	8.0	2.4	*	0.8	20.5
Addendum							
80-90	4,730	8.1	9.7	1.9	*	0.7	20.5
90-95	2,275	11.2	8.4	2.4	*	0.7	22.7
95-99	1,882	16.4	6.5	2.8	*	0.6	26.4
Top 1 Percent	482	25.9	2.6	5.0	0.1	0.4	34.0
Top 0.1 Percent	47	26.5	1.6	6.7	0.1	0.4	35.2

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 resulting percentile breaks are (in 2015 dollars): 20% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,302; 99.9% \$2,095,408. 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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T15-0050
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2016
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	6,761	-0.7	1.0	0.7	*	0.6	1.7
Second Quintile	10,923	-0.1	0.9	1.1	*	0.7	2.6
Middle Quintile	9,410	1.6	1.4	2.3	*	0.7	6.0
Fourth Quintile	7,396	5.8	2.2	3.2	*	0.7	11.8
Top Quintile	6,233	16.0	2.7	5.7	1.0	0.5	25.8
All	41,164	10.1	2.2	4.3	0.6	0.6	17.7
Addendum							
80-90	3,290	9.2	3.2	4.0	0.1	0.6	17.1
90-95	1,531	11.5	3.5	4.6	0.2	0.6	20.2
95-99	1,087	13.9	3.6	5.4	1.0	0.5	24.4
Top 1 Percent	325	23.6	1.4	7.5	2.0	0.3	34.8
Top 0.1 Percent	43	25.4	0.8	8.4	1.6	0.3	36.5

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.

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