

**T15-0051**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 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	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	47,873	-5.0	6.7	0.9	*	1.9	<b>4.5</b>
<b>Second Quintile</b>	37,994	-1.6	7.5	1.3	*	1.3	<b>8.5</b>
<b>Middle Quintile</b>	34,309	3.4	7.8	1.7	*	1.0	<b>13.9</b>
<b>Fourth Quintile</b>	28,563	6.2	8.3	2.0	*	0.8	<b>17.4</b>
<b>Top Quintile</b>	23,804	15.9	5.9	3.7	0.2	0.6	<b>26.3</b>
<b>All</b>	173,829	9.8	6.8	2.8	0.1	0.8	<b>20.4</b>
<b>Addendum</b>							
<b>80-90</b>	12,244	8.5	8.6	2.4	0.1	0.7	<b>20.3</b>
<b>90-95</b>	5,954	10.7	7.9	2.8	0.1	0.7	<b>22.2</b>
<b>95-99</b>	4,469	15.3	6.2	3.4	0.2	0.6	<b>25.7</b>
<b>Top 1 Percent</b>	1,136	25.3	2.3	5.6	0.5	0.4	<b>34.1</b>
<b>Top 0.1 Percent</b>	116	26.5	1.4	6.9	0.4	0.3	<b>35.5</b>

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% \$23,138; 40% \$45,264; 60% \$80,983; 80% \$143,029; 90% \$210,021; 95% \$296,946; 99% \$737,151; 99.9% \$3,794,482. 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.

**T15-0051**  
**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	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	38,500	-10.1	8.1	0.9	*	2.0	<b>0.8</b>
<b>Second Quintile</b>	36,768	-2.7	7.4	1.0	*	1.4	<b>7.1</b>
<b>Middle Quintile</b>	34,673	2.2	7.8	1.4	*	1.1	<b>12.5</b>
<b>Fourth Quintile</b>	32,386	5.9	8.4	1.8	*	0.8	<b>16.9</b>
<b>Top Quintile</b>	30,215	15.5	5.9	3.7	0.2	0.6	<b>26.0</b>
<b>All</b>	173,829	9.8	6.8	2.8	0.1	0.8	<b>20.4</b>
<b>Addendum</b>							
<b>80-90</b>	15,574	8.5	8.4	2.4	*	0.8	<b>20.1</b>
<b>90-95</b>	7,554	10.7	7.7	2.8	*	0.7	<b>22.0</b>
<b>95-99</b>	5,761	14.9	6.2	3.4	0.2	0.6	<b>25.3</b>
<b>Top 1 Percent</b>	1,325	25.0	2.3	5.6	0.5	0.4	<b>33.9</b>
<b>Top 0.1 Percent</b>	137	26.5	1.4	6.9	0.5	0.3	<b>35.5</b>

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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.

**T15-0051**  
**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	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	25,771	-3.2	6.7	0.8	*	2.2	<b>6.6</b>
<b>Second Quintile</b>	22,085	0.5	5.7	1.1	*	1.4	<b>8.7</b>
<b>Middle Quintile</b>	17,629	3.8	7.1	1.7	*	1.1	<b>13.7</b>
<b>Fourth Quintile</b>	12,917	7.3	8.0	2.2	*	0.8	<b>18.3</b>
<b>Top Quintile</b>	8,651	14.4	5.9	4.0	1.1	0.6	<b>26.0</b>
<b>All</b>	87,711	7.8	6.7	2.6	0.4	1.0	<b>18.5</b>
<b>Addendum</b>							
<b>80-90</b>	5,125	9.4	7.9	3.0	0.1	0.8	<b>21.2</b>
<b>90-95</b>	1,964	10.8	7.4	3.5	0.2	0.7	<b>22.5</b>
<b>95-99</b>	1,326	14.4	5.9	3.8	1.0	0.6	<b>25.7</b>
<b>Top 1 Percent</b>	235	24.3	1.9	6.2	3.4	0.3	<b>36.2</b>
<b>Top 0.1 Percent</b>	30	25.4	1.0	7.8	2.6	0.3	<b>37.1</b>

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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.

## T15-0051

**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					
		Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	4,845	-12.2	8.7	1.1	*	1.6	<b>-0.9</b>
<b>Second Quintile</b>	6,635	-3.8	7.9	1.0	*	1.3	<b>6.5</b>
<b>Middle Quintile</b>	10,941	1.4	7.9	1.3	*	1.1	<b>11.7</b>
<b>Fourth Quintile</b>	15,780	5.2	8.4	1.7	*	0.8	<b>16.1</b>
<b>Top Quintile</b>	19,778	15.7	5.9	3.7	*	0.6	<b>25.9</b>
<b>All</b>	58,490	11.8	6.6	3.0	*	0.7	<b>22.2</b>
<b>Addendum</b>							
<b>80-90</b>	9,378	8.1	8.5	2.2	*	0.7	<b>19.6</b>
<b>90-95</b>	5,171	10.6	7.8	2.8	*	0.7	<b>21.9</b>
<b>95-99</b>	4,200	14.9	6.3	3.4	*	0.6	<b>25.2</b>
<b>Top 1 Percent</b>	1,029	25.0	2.5	5.5	0.1	0.4	<b>33.4</b>
<b>Top 0.1 Percent</b>	98	26.6	1.5	6.7	0.1	0.3	<b>35.2</b>

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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.

## T15-0051

**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					
		Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	7,518	-21.8	10.1	0.8	*	1.9	<b>-9.0</b>
<b>Second Quintile</b>	7,504	-8.1	10.1	0.9	*	1.4	<b>4.3</b>
<b>Middle Quintile</b>	5,359	0.4	9.2	1.1	*	1.0	<b>11.6</b>
<b>Fourth Quintile</b>	3,030	5.5	9.4	1.4	*	0.8	<b>17.2</b>
<b>Top Quintile</b>	1,208	15.2	6.4	2.7	0.1	0.6	<b>25.1</b>
<b>All</b>	24,670	0.6	8.9	1.5	*	1.1	<b>12.1</b>
<b>Addendum</b>							
<b>80-90</b>	764	8.8	9.3	2.1	0.1	0.8	<b>21.0</b>
<b>90-95</b>	275	12.6	7.3	2.0	0.1	0.7	<b>22.7</b>
<b>95-99</b>	141	16.9	5.1	2.5	0.1	0.6	<b>25.3</b>
<b>Top 1 Percent</b>	29	26.7	2.0	4.6	0.3	0.4	<b>34.0</b>
<b>Top 0.1 Percent</b>	3	28.3	1.1	5.7	0.3	0.3	<b>35.7</b>

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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.

**T15-0051**  
**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	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	10,328	-21.2	10.1	0.9	*	1.7	<b>-8.4</b>
<b>Second Quintile</b>	10,347	-7.7	10.1	1.0	*	1.4	<b>4.8</b>
<b>Middle Quintile</b>	10,172	0.6	9.8	1.2	*	1.0	<b>12.6</b>
<b>Fourth Quintile</b>	9,918	4.9	10.2	1.4	*	0.8	<b>17.3</b>
<b>Top Quintile</b>	9,451	16.5	6.4	3.1	*	0.6	<b>26.7</b>
<b>All</b>	50,501	9.5	8.0	2.4	*	0.8	<b>20.6</b>
<b>Addendum</b>							
<b>80-90</b>	4,773	8.1	9.7	1.9	*	0.7	<b>20.4</b>
<b>90-95</b>	2,296	11.1	8.5	2.3	*	0.7	<b>22.6</b>
<b>95-99</b>	1,898	16.4	6.5	2.8	*	0.6	<b>26.3</b>
<b>Top 1 Percent</b>	484	26.1	2.7	4.8	0.1	0.4	<b>34.0</b>
<b>Top 0.1 Percent</b>	47	26.8	1.6	6.4	0.1	0.4	<b>35.2</b>

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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.

**T15-0051**  
**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	Excise Tax	All Federal Tax <sup>4</sup>
<b>Lowest Quintile</b>	6,899	-0.8	1.1	0.7	*	0.7	<b>1.7</b>
<b>Second Quintile</b>	11,476	-0.1	0.9	1.1	*	0.8	<b>2.7</b>
<b>Middle Quintile</b>	9,643	1.7	1.4	2.2	*	0.8	<b>6.1</b>
<b>Fourth Quintile</b>	7,605	5.9	2.2	3.1	*	0.7	<b>12.0</b>
<b>Top Quintile</b>	6,310	16.2	2.7	5.6	1.0	0.5	<b>25.9</b>
<b>All</b>	42,388	10.2	2.2	4.2	0.5	0.6	<b>17.7</b>
<b>Addendum</b>							
<b>80-90</b>	3,343	9.3	3.2	4.0	0.1	0.6	<b>17.2</b>
<b>90-95</b>	1,538	11.5	3.6	4.5	0.2	0.6	<b>20.3</b>
<b>95-99</b>	1,103	14.0	3.6	5.3	1.0	0.5	<b>24.3</b>
<b>Top 1 Percent</b>	326	23.8	1.4	7.3	1.9	0.3	<b>34.7</b>
<b>Top 0.1 Percent</b>	44	25.5	0.9	8.1	1.5	0.3	<b>36.2</b>

*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 resulting percentile breaks are (in 2015 dollars): 20% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693. 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.