

T15-0052
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2018
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	47,928	-3.9	6.8	0.9	*	1.9	5.6
Second Quintile	38,408	-1.0	7.5	1.3	*	1.3	9.1
Middle Quintile	34,598	3.7	7.8	1.6	*	1.0	14.2
Fourth Quintile	28,795	6.3	8.3	2.0	*	0.8	17.5
Top Quintile	24,050	16.0	5.9	3.7	0.2	0.6	26.3
All	175,149	10.0	6.8	2.8	0.1	0.8	20.6
Addendum							
80-90	12,363	8.5	8.7	2.3	0.1	0.7	20.3
90-95	6,035	10.7	7.9	2.8	0.1	0.7	22.1
95-99	4,510	15.1	6.3	3.4	0.2	0.6	25.6
Top 1 Percent	1,142	25.4	2.3	5.4	0.4	0.4	34.0
Top 0.1 Percent	118	26.6	1.4	6.7	0.4	0.3	35.4

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% \$23,335; 40% \$45,698; 60% \$81,631; 80% \$143,318; 90% \$210,718; 95% \$296,880; 99% \$743,821; 99.9% \$3,925,974. 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.

T15-0052
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2018
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	38,635	-8.1	8.2	0.9	*	2.0	3.0
Second Quintile	37,089	-2.1	7.4	1.0	*	1.4	7.7
Middle Quintile	34,845	2.4	7.9	1.4	*	1.1	12.8
Fourth Quintile	32,680	6.0	8.4	1.8	*	0.8	17.0
Top Quintile	30,530	15.6	5.9	3.7	0.2	0.6	26.0
All	175,149	10.0	6.8	2.8	0.1	0.8	20.6
Addendum							
80-90	15,743	8.5	8.4	2.4	*	0.8	20.1
90-95	7,640	10.7	7.8	2.8	*	0.7	22.0
95-99	5,817	14.7	6.2	3.4	0.2	0.6	25.2
Top 1 Percent	1,331	25.1	2.4	5.4	0.5	0.4	33.8
Top 0.1 Percent	138	26.5	1.4	6.7	0.5	0.3	35.4

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% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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.

T15-0052
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2018
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	25,643	-2.3	6.9	0.8	*	2.2	7.7
Second Quintile	22,364	0.8	5.6	1.1	*	1.4	8.9
Middle Quintile	17,713	3.9	7.1	1.7	*	1.1	13.8
Fourth Quintile	13,039	7.4	8.0	2.2	*	0.8	18.4
Top Quintile	8,760	14.4	5.9	4.0	1.1	0.6	26.0
All	88,250	8.0	6.7	2.6	0.4	1.0	18.6
Addendum							
80-90	5,173	9.4	7.9	3.0	0.1	0.8	21.3
90-95	2,040	10.8	7.4	3.4	0.2	0.7	22.4
95-99	1,313	14.3	6.0	3.7	1.0	0.6	25.6
Top 1 Percent	235	24.4	1.9	6.1	3.3	0.3	36.0
Top 0.1 Percent	30	25.4	1.0	7.8	2.4	0.3	36.9

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 resulting percentile breaks are (in 2015 dollars): 20% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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, 2018**

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	7,819	-17.9	10.1	0.8	*	1.9	-5.1
Second Quintile	7,577	-7.0	10.1	0.8	*	1.4	5.3
Middle Quintile	5,430	0.8	9.2	1.1	*	1.0	12.1
Fourth Quintile	3,080	5.7	9.4	1.4	*	0.8	17.4
Top Quintile	1,251	15.2	6.4	2.7	0.1	0.6	25.1
All	25,211	1.4	9.0	1.4	*	1.1	12.9
Addendum							
80-90	794	8.7	9.3	2.0	0.1	0.8	20.9
90-95	279	12.6	7.3	2.0	0.1	0.7	22.6
95-99	149	17.1	5.0	2.5	0.1	0.7	25.3
Top 1 Percent	29	26.8	2.0	4.4	0.3	0.4	33.9
Top 0.1 Percent	3	28.4	1.2	5.5	0.2	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% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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, 2018
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	4,789	-9.4	8.8	1.1	*	1.5	2.0
Second Quintile	6,598	-2.9	8.0	1.0	*	1.3	7.5
Middle Quintile	10,962	1.6	8.0	1.3	*	1.1	11.9
Fourth Quintile	15,897	5.3	8.4	1.7	*	0.8	16.3
Top Quintile	19,931	15.8	5.9	3.6	*	0.6	25.9
All	58,693	11.9	6.6	3.0	*	0.7	22.3
Addendum							
80-90	9,458	8.2	8.5	2.2	*	0.7	19.6
90-95	5,171	10.5	7.9	2.7	*	0.7	21.8
95-99	4,265	14.7	6.3	3.4	*	0.6	25.1
Top 1 Percent	1,037	25.1	2.5	5.3	0.1	0.4	33.4
Top 0.1 Percent	98	26.6	1.5	6.5	0.1	0.3	35.1

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% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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.

T15-0052
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2018
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	10,545	-17.1	10.2	0.9	*	1.8	-4.2
Second Quintile	10,412	-6.5	10.2	1.0	*	1.4	6.1
Middle Quintile	10,278	0.9	9.8	1.1	*	1.0	13.0
Fourth Quintile	9,936	5.1	10.2	1.4	*	0.8	17.5
Top Quintile	9,395	16.6	6.4	3.1	*	0.6	26.8
All	50,858	9.8	8.0	2.3	*	0.8	20.9
Addendum							
80-90	4,733	8.1	9.8	1.8	*	0.7	20.4
90-95	2,303	11.0	8.5	2.3	*	0.7	22.5
95-99	1,875	16.3	6.5	2.8	*	0.7	26.3
Top 1 Percent	485	26.2	2.7	4.7	0.1	0.4	34.0
Top 0.1 Percent	47	26.9	1.6	6.2	0.1	0.4	35.1

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% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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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T15-0052
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile Adjusted for Family Size, 2018
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	6,946	-0.6	1.2	0.7	*	0.7	2.0
Second Quintile	11,923	0.0	0.8	1.1	*	0.8	2.7
Middle Quintile	9,869	1.8	1.4	2.2	*	0.8	6.2
Fourth Quintile	7,900	6.1	2.3	3.0	*	0.7	12.1
Top Quintile	6,553	16.3	2.7	5.5	0.9	0.5	25.9
All	43,684	10.4	2.2	4.1	0.5	0.6	17.8
Addendum							
80-90	3,507	9.4	3.3	3.9	0.1	0.6	17.3
90-95	1,567	11.5	3.6	4.4	0.2	0.6	20.2
95-99	1,145	13.9	3.6	5.1	0.9	0.5	24.1
Top 1 Percent	333	24.0	1.4	7.1	1.8	0.3	34.6
Top 0.1 Percent	44	25.6	0.9	7.9	1.4	0.3	36.0

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 resulting percentile breaks are (in 2015 dollars): 20% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% 425,759; 99.9% \$2,261,596. 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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