

**Table T04-0048**  
**Current-Law Distribution of Individual Income Tax By Economic**  
**Income Percentile, 2011<sup>1</sup>**

Economic Income Class <sup>2</sup>	Tax Units (thousands)	Income Tax <sup>3</sup>		Average Income Tax Rate (Percent)
		Amount (\$ millions)	Percent of Total	
Lowest Quintile	30,575	-18,390	-1.2	-6.0
Second Quintile	31,551	7,783	0.5	0.8
Middle Quintile	31,552	87,064	5.8	6.1
Fourth Quintile	31,554	226,185	15.0	9.4
Top Quintile	31,553	1,208,263	79.9	15.1
All	157,762	1,511,980	100.0	11.7
<b>Addendum</b>				
Top 10 Percent	15,774	975,816	64.5	16.0
Top 5 Percent	7,887	782,412	51.7	16.9
Top 1 Percent	1,578	467,275	30.9	18.2
Top 0.5 Percent	789	374,510	24.8	18.4
Top 0.1 Percent	158	216,570	14.3	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year.

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. Includes both filing and nonfiling units. Tax units that are dependents of other taxpayers are excluded from the analysis. Economic income has been adjusted for family size by dividing by the square root of the number of members of the tax unit. For a definition of income qualifiers, see "Explanation of Income Measures," at <http://taxpolicycenter.org/TaxModel/tmdb/TMTTemplate.cfm?DocID=574>.

(3) Income tax is net of refundable credits.