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Average Federal Tax Rates for Households with Children,  
by Comprehensive Household Income Quintile, 1979-2019

Year	Lowest Quintile	Second Quintile	Third Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	81st - 95th Percentiles	91st - 95th Percentiles	95th - 99th Percentiles	Top 1%
Average Total Federal Tax Rate (percent)											
1979	14.0	16.0	24.6	22.0	25.4	21.6	23.1	23.9	26.2	31.4	
1980	14.0	18.1	20.9	24.3	25.3	22.5	23.7	24.3	26.4	29.2	
1981	15.1	19.0	23.8	23.4	25.3	22.8	24.6	24.6	25.9	27.1	
1982	15.0	19.0	23.8	23.4	25.3	22.8	24.5	24.5	25.9	25.5	
1983	15.3	17.9	20.2	21.7	23.2	21.2	22.4	22.3	22.9	25.5	
1984	15.3	18.1	20.2	21.7	23.2	21.2	22.4	22.3	22.9	25.3	
1985	16.6	18.6	20.8	22.0	22.9	21.5	22.7	22.4	22.5	24.2	
1986	16.6	18.6	20.8	22.0	22.9	21.5	22.7	22.4	22.5	24.2	
1987	14.0	18.0	20.2	21.7	23.2	22.2	23.0	24.0	25.1	29.7	
1988	14.0	18.1	20.3	23.1	24.8	22.3	23.0	23.9	25.9	31.3	
1989	12.4	17.9	20.5	22.1	24.6	22.0	23.0	23.7	24.7	27.3	
1990	12.0	17.9	20.5	22.1	24.6	22.0	23.0	23.7	24.7	27.3	
1991	14.0	18.1	20.7	22.2	23.2	22.3	23.5	24.0	25.0	28.5	
1992	14.0	18.1	20.7	22.2	23.2	22.3	23.5	24.0	25.0	28.5	
1993	13.5	17.7	20.2	22.1	23.8	22.8	23.3	24.4	27.0	33.8	
1994	11.1	17.1	20.7	22.3	23.9	22.9	23.7	24.7	25.9	35.5	
1995	11.2	17.2	20.1	22.3	23.9	22.1	23.8	25.0	27.6	35.5	
1996	10.6	17.1	20.2	22.3	23.8	22.1	24.1	25.1	28.5	34.4	
1997	10.5	17.1	20.2	22.3	23.8	22.1	24.1	25.1	28.5	34.4	
1998	10.1	16.0	19.3	21.8	23.5	22.7	24.1	25.7	26.1	33.4	
1999	9.9	15.9	19.1	22.0	23.6	22.5	24.1	25.7	26.1	33.0	
2000	11.8	17.6	20.8	22.5	24.7	22.8	25.2	26.0	27.6	32.8	
2001	7.1	13.1	16.9	20.0	26.7	21.1	22.9	24.1	27.0	32.8	
2002	7.1	13.1	16.9	20.0	26.7	21.1	22.9	24.1	27.0	32.8	
2003	6.2	12.0	15.9	18.8	25.7	20.3	21.3	22.9	25.4	30.5	
2004	6.2	12.0	15.9	18.8	25.7	20.3	21.3	22.9	25.4	30.5	
2005	6.3	12.1	16.1	19.0	26.3	21.0	21.5	23.4	25.8	31.5	
2006	5.8	12.1	16.1	19.0	26.3	21.0	21.5	23.4	25.8	31.5	
2007	6.7	13.6	17.3	24.8	18.9	20.3	22.7	26.1	28.5		
2008	6.5	13.6	17.3	24.8	18.9	20.3	22.7	26.1	28.5		
2009	6.1	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2010	6.1	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2011	5.7	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2012	5.7	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2013	5.7	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2014	5.7	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2015	5.7	13.4	17.4	25.2	19.2	20.3	22.6	26.5	29.0		
2016	5.4	10.9	15.6	18.7	28.1	21.8	22.6	24.8	28.6	33.7	
2017	5.4	10.9	15.6	18.7	28.1	21.8	22.6	24.8	28.6	33.7	
2018	5.1	8.9	14.2	18.5	25.8	19.7	21.6	22.8	26.0	30.9	
2019	5.4	9.8	14.4	18.6	26.0	20.0	21.6	23.0	26.3	30.8	

## Average Individual Income Tax Rate (percent)

1979	9.8	5.6	8.5	8.5	12.6	14.3	17.6	20.5			
1980	6.1	9.1	11.4	16.2	11.2	13.6	15.1	16.4	20.4		
1981	1.9	6.1	9.6	11.9	16.3	11.6	14.0	15.4	16.4	19.5	
1982	5.9	7.8	10.8	14.5	15.0	15.5	17.1	17.8			
1983	1.4	5.4	7.9	9.9	14.2	11.6	12.7	15.2	19.0		
1984	5.4	7.3	10.3	12.3	15.3	12.8	13.1	14.5	17.5		
1985	5.3	7.7	10.3	12.3	15.3	12.8	13.1	14.4	17.7		
1986	-0.5	4.4	6.7	8.7	15.4	9.9	13.1	16.4	22.7		
1987	4.4	6.7	8.7	15.4	9.9	13.1	13.4	16.4	22.7		
1988	4.4	6.7	8.7	15.4	9.9	13.1	13.4	16.4	22.7		
1989	-2.3	4.0	6.7	8.9	15.1	9.8	10.8	12.9	16.5	21.0	
1990	-0.1	8.2	13.5	17.3	15.3	19.0	20.4	22.7	26.1	29.7	
1991	-0.1	8.2	13.5	17.3	15.3	19.0	20.4	22.7	26.1	29.7	
1992	-0.1	8.3	13.4	17.4	15.2	19.2	20.3	22.6	26.5	29.0	
1993	2.7	10.6	15.5	19.5	26.4	21.9	22.5	24.7	28.5	34.1	
1994	2.6	10.6	15.5	19.5	26.4	21.9	22.5	24.7	28.5	34.1	
1995	3.4	10.9	15.6	19.7	26.1	21.6	22.6	24.8	28.6	33.7	
1996	3.4	10.9	15.6	19.7	26.1	21.6	22.6	24.8	28.6	33.7	
1997	1.1	8.9	14.2	18.5	25.8	19.7	21.6	22.8	26.0	30.9	
1998	1.1	8.9	14.2	18.5	25.8	19.7	21.6	22.8	26.0	30.9	
1999	1.1	8.9	14.2	18.5	25.8	19.7	21.6	22.8	26.0	30.9	
2000	-0.2	3.6	11.8	17.1	27.3	20.3	21.3	22.7	25.0	32.3	
2001	-0.2	3.6	11.8	17.1	27.3	20.3	21.3	22.7	25.0	32.3	
2002	-0.1	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2003	-0.8	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2004	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2005	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2006	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2007	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2008	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2009	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2010	-0.4	3.5	11.8	17.0	27.3	20.3	21.3	22.7	25.0	32.3	
2011	-0.7	8.9	9.7	9.7	15.5	7.7	9.1	11.7	17.5	20.6	
2012	-0.7	8.9	9.7	9.7	15.5	7.7	9.1	11.7	17.5	20.6	
2013	-0.3	3.7	20.0	6.0	16.3	8.7	9.5	12.8	18.4	21.0	
2014	-0.3	3.7	20.0	6.0	16.3	8.7	9.5	12.8	18.4	21.0	
2015	-0.3	3.4	2.1	6.3	16.0	9.7	10.0	13.3	19.2	24.9	
2016	-0.1	11.9	2.1	6.3	16.0	9.7	10.0	13.3	19.2	24.9	
2017	-0.1	11.9	2.1	6.3	16.0	9.7	10.0	13.3	19.2	24.9	
2018	-0.1	11.8	2.1	6.3	16.0	9.7	10.0	13.3	19.2	24.9	
2019	-0.6	12.0	1.2	6.3	16.0	9.7	10.0	13.3	19.2	24.9	

## Average Payroll Tax Rate (percent)

1979	1.7	1.5	1.8	4.0	2.5	2.0	2.9	4.3	4.3	5.2	
1980	1.2	1.5	1.2	2.6	1.6	1.4	1.8	2.7	6.0		
1981	1.1	1.0	1.0	2.6	1.6	1.4	1.8	2.7	6.0		
1982	0.9	0.8	0.9	0.9	1.1	1.1	1.1	1.4	1.7	2.1	
1983	0.9	0.8	0.9	0.9	2.1	1.3	1.1	1.4	1.9	4.5	
1984	0.9	0.8	0.9	0.9	2.1	1.3	1.1	1.4	1.9	4.5	
1985	0.9	0.8	0.9	0.9	2.1	1.3	1.1	1.4	1.9	4.5	
1986	0.9	0.8	0.9	0.9	2.1	1.3	1.1	1.4	1.9	4.5	
1987	0.7	0.7	0.7	0.7	2.2	1.2	1.2	2.1	2.7	5.9	
1988	1.3	1.2	1.3	4.2	2.2	2.0	1.5	1.8	2.4	5.3	
1989	1.3	1.2	1.3	4.2	2.2	2.0	1.5	1.8	2.4	5.3	
1990	1.1	1.1	1.2	4.2	2.2	2.0	1.5	1.8	2.4	5.3	
1991	1.1	1.1	1.2	4.2	2.2	2.0	1.5	1.8	2.4	5.3	
1992	1.1	1.1	1.2	4.2	2.2	2.0	1.5	1.8	2.4	5.3	
1993	1.1	1.1	1.2	4.2</							