

T16-0096
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	48,540	27.6	-4.8	6.3	0.8	*	1.8	4.1
Second Quintile	38,750	22.0	-1.1	7.4	1.1	*	1.4	8.7
Middle Quintile	34,580	19.7	3.8	7.8	1.3	*	1.0	14.0
Fourth Quintile	28,900	16.4	6.8	8.2	1.6	*	0.9	17.4
Top Quintile	24,010	13.6	16.4	6.0	2.9	0.2	0.6	26.1
All	175,990	100.0	10.2	6.9	2.1	0.1	0.9	20.2
Addendum								
80-90	12,390	7.0	8.9	8.8	1.8	*	0.7	20.2
90-95	5,930	3.4	11.4	8.0	2.0	0.1	0.7	22.1
95-99	4,550	2.6	15.7	6.5	2.4	0.2	0.7	25.5
Top 1 Percent	1,140	0.7	25.6	2.4	4.5	0.4	0.4	33.4
Top 0.1 Percent	120	0.1	26.5	1.4	5.8	0.4	0.3	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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 2016 dollars): 20% \$24,600; 40% \$47,900; 60% \$84,100; 80% \$144,600; 90% \$210,700; 95% \$293,400; 99% \$707,200; 99.9% \$3,812,300. 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.

T16-0096
Effective Federal Tax Rates - All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	39,070	22.2	-9.6	7.8	0.7	*	1.9	0.8
Second Quintile	37,070	21.1	-2.3	7.3	0.9	*	1.5	7.4
Middle Quintile	34,950	19.9	2.6	7.8	1.1	*	1.1	12.7
Fourth Quintile	32,790	18.6	6.3	8.3	1.4	*	0.9	16.8
Top Quintile	30,900	17.6	16.1	6.0	2.8	0.2	0.6	25.8
All	175,990	100.0	10.2	6.9	2.1	0.1	0.9	20.2
Addendum								
80-90	15,910	9.0	9.1	8.4	1.8	*	0.8	20.0
90-95	7,730	4.4	11.3	8.0	2.1	0.1	0.7	22.2
95-99	5,930	3.4	15.2	6.5	2.5	0.1	0.7	24.9
Top 1 Percent	1,330	0.8	25.4	2.4	4.5	0.5	0.4	33.2
Top 0.1 Percent	140	0.1	26.4	1.4	5.8	0.5	0.3	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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 2016 dollars): 20% \$17,300; 40% \$31,900; 60% \$54,200; 80% \$88,600; 90% \$125,800; 95% \$174,900; 99% \$406,700; 99.9% \$2,186,700. 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.

T16-0096
Effective Federal Tax Rates - Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	26,240	29.4	-2.9	6.3	0.7	*	2.2	6.2
Second Quintile	22,350	25.0	0.6	5.4	1.0	*	1.5	8.5
Middle Quintile	17,740	19.8	3.9	7.1	1.4	*	1.2	13.5
Fourth Quintile	13,130	14.7	7.4	8.0	1.8	*	0.9	18.1
Top Quintile	9,310	10.4	14.4	6.3	3.0	1.1	0.7	25.4
All	89,410	100.0	7.9	6.7	2.0	0.4	1.0	18.0
Addendum								
80-90	5,440	6.1	10.0	8.0	2.2	0.1	0.8	21.0
90-95	2,270	2.5	11.4	8.0	2.6	0.3	0.7	22.8
95-99	1,380	1.6	14.4	6.3	2.8	0.8	0.6	24.9
Top 1 Percent	220	0.3	24.5	2.0	5.0	3.6	0.4	35.4
Top 0.1 Percent	30	*	25.4	1.1	6.5	2.6	0.3	35.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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 2016 dollars): 20% \$17,300; 40% \$31,900; 60% \$54,200; 80% \$88,600; 90% \$125,800; 95% \$174,900; 99% \$406,700; 99.9% \$2,186,700. 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.

T16-0096

**Effective Federal Tax Rates - Married Tax Units, Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law**

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	5,000	8.4	-11.8	8.7	0.8	*	1.5	-0.9
Second Quintile	6,870	11.5	-3.1	7.9	0.8	*	1.5	7.1
Middle Quintile	11,420	19.1	1.9	7.9	1.0	*	1.1	11.9
Fourth Quintile	16,170	27.1	5.7	8.3	1.3	*	0.8	16.1
Top Quintile	19,750	33.1	16.4	5.9	2.8	*	0.6	25.8
All	59,670	100.0	12.3	6.7	2.3	*	0.7	22.0
Addendum								
80-90	9,380	15.7	8.7	8.5	1.6	*	0.7	19.5
90-95	5,000	8.4	11.2	8.0	2.0	*	0.7	22.0
95-99	4,320	7.2	15.2	6.6	2.4	*	0.7	24.9
Top 1 Percent	1,060	1.8	25.5	2.5	4.4	0.1	0.4	32.9
Top 0.1 Percent	100	0.2	26.5	1.4	5.6	0.1	0.4	34.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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 2016 dollars): 20% \$17,300; 40% \$31,900; 60% \$54,200; 80% \$88,600; 90% \$125,800; 95% \$174,900; 99% \$406,700; 99.9% \$2,186,700. 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.

T16-0096
Effective Federal Tax Rates - Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	7,460	31.1	-21.1	10.1	0.7	*	1.8	-8.5
Second Quintile	7,320	30.5	-7.1	10.0	0.7	*	1.6	5.3
Middle Quintile	5,030	21.0	1.2	9.3	0.9	*	1.1	12.5
Fourth Quintile	2,820	11.7	6.0	9.3	1.2	*	0.9	17.3
Top Quintile	1,300	5.4	15.3	6.7	2.1	0.1	0.7	24.9
All	23,980	100.0	1.2	9.0	1.2	*	1.1	12.5
Addendum								
80-90	790	3.3	9.4	9.4	1.5	0.1	0.8	21.2
90-95	330	1.4	12.4	7.9	1.5	0.1	0.8	22.6
95-99	150	0.6	17.2	5.2	1.9	0.1	0.7	25.0
Top 1 Percent	30	0.1	26.8	2.1	3.9	0.3	0.4	33.4
Top 0.1 Percent	***	*	28.3	1.2	5.0	0.2	0.3	35.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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 2016 dollars): 20% \$17,300; 40% \$31,900; 60% \$54,200; 80% \$88,600; 90% \$125,800; 95% \$174,900; 99% \$406,700; 99.9% \$2,186,700. 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.

T16-0096
Effective Federal Tax Rates - Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	10,270	20.4	-20.7	10.2	0.8	*	1.7	-8.1
Second Quintile	10,390	20.6	-6.7	10.1	0.8	*	1.6	5.8
Middle Quintile	10,180	20.2	1.3	9.9	0.9	*	1.1	13.2
Fourth Quintile	9,850	19.5	5.4	10.1	1.1	*	0.8	17.5
Top Quintile	9,480	18.8	17.0	6.5	2.4	*	0.6	26.6
All	50,430	100.0	9.9	8.1	1.8	*	0.8	20.7
Addendum								
80-90	4,710	9.3	8.7	9.8	1.3	*	0.8	20.5
90-95	2,430	4.8	11.7	8.7	1.6	*	0.7	22.8
95-99	1,860	3.7	16.8	6.8	1.9	*	0.7	26.2
Top 1 Percent	490	1.0	26.2	2.8	4.0	0.1	0.5	33.5
Top 0.1 Percent	50	0.1	26.5	1.7	5.6	0.1	0.4	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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Note : Tax units with children are those claiming an exemption for children at home or away from home.

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(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.

T16-0096
Effective Federal Tax Rates - Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Lowest Quintile	7,670	17.4	-0.7	1.0	0.6	*	0.8	1.7
Second Quintile	12,130	27.6	0.0	0.8	1.0	*	0.8	2.6
Middle Quintile	9,760	22.2	1.9	1.5	1.7	*	0.8	6.0
Fourth Quintile	7,730	17.6	6.3	2.2	2.4	*	0.7	11.6
Top Quintile	6,300	14.3	16.8	2.8	4.4	1.0	0.5	25.4
All	44,020	100.0	10.5	2.3	3.2	0.5	0.6	17.1
Addendum								
80-90	3,360	7.6	9.8	3.3	3.0	0.1	0.6	16.8
90-95	1,460	3.3	11.8	3.5	3.5	0.4	0.6	19.8
95-99	1,170	2.7	14.4	4.0	3.9	0.7	0.5	23.5
Top 1 Percent	310	0.7	24.3	1.5	5.8	1.9	0.3	33.8
Top 0.1 Percent	40	0.1	25.2	0.8	6.7	1.3	0.3	34.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

Note : Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

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