

PDF and Excel files contain supplemental tables by filing status and demographic group

T17-0040
Average Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2016
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	48,120	27.8	-4.8	6.3	0.6	0.0	1.8	3.9
Second Quintile	37,790	21.9	-1.5	7.6	0.9	0.0	1.4	8.4
Middle Quintile	33,560	19.4	3.5	8.0	1.1	0.0	1.0	13.5
Fourth Quintile	28,420	16.4	6.6	8.4	1.3	0.1	0.8	17.2
Top Quintile	23,880	13.8	15.7	6.1	2.4	0.2	0.6	24.9
All	172,870	100.0	9.7	7.0	1.8	0.1	0.8	19.4
Addendum								
80-90	12,260	7.1	9.1	8.7	1.4	*	0.7	19.9
90-95	5,940	3.4	11.3	7.9	1.7	0.1	0.7	21.7
95-99	4,560	2.6	16.0	6.0	2.2	0.2	0.6	24.9
Top 1 Percent	1,120	0.7	24.6	2.4	3.9	0.5	0.4	31.9
Top 0.1 Percent	120	0.1	25.4	1.2	5.3	0.5	0.3	32.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 2017 dollars): 20% \$24,600; 40% \$47,700; 60% \$84,300; 80% \$147,700; 90% \$214,700; 95% \$306,100; 99% \$717,900; 99.9% \$2,917,600.

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.

T17-0040
Average Effective Federal Tax Rates - All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016
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	38,770	22.4	-9.7	7.6	0.5	0.0	1.9	0.4
Second Quintile	35,820	20.7	-2.9	7.5	0.7	0.0	1.5	6.9
Middle Quintile	34,570	20.0	2.4	8.0	0.9	0.0	1.1	12.4
Fourth Quintile	32,080	18.6	6.6	8.5	1.2	*	0.8	16.6
Top Quintile	30,530	17.7	15.4	6.1	2.4	0.2	0.6	24.6
All	172,870	100.0	9.7	7.0	1.8	0.1	0.8	19.4
Addendum								
80-90	15,580	9.0	9.1	8.5	1.4	*	0.7	19.8
90-95	7,720	4.5	11.4	7.8	1.7	0.1	0.7	21.7
95-99	5,850	3.4	15.5	6.1	2.2	0.2	0.6	24.5
Top 1 Percent	1,370	0.8	24.3	2.4	3.9	0.6	0.4	31.6
Top 0.1 Percent	140	0.1	25.4	1.2	5.3	0.6	0.3	32.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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.

T17-0040
Average Effective Federal Tax Rates - Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁴
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	26,680	30.2	-3.2	6.1	0.5	0.0	2.1	5.5
Second Quintile	21,290	24.1	0.4	5.8	0.8	0.0	1.4	8.4
Middle Quintile	17,820	20.2	3.8	7.4	1.2	0.0	1.1	13.4
Fourth Quintile	12,760	14.4	6.6	8.1	1.5	0.1	0.9	17.7
Top Quintile	9,300	10.5	14.1	6.3	2.6	1.0	0.6	24.6
All	88,460	100.0	7.7	6.8	1.7	0.4	1.0	17.7
Addendum								
80-90	5,270	6.0	10.0	8.2	1.7	0.1	0.8	20.7
90-95	2,280	2.6	11.6	7.7	2.2	0.3	0.7	22.4
95-99	1,470	1.7	14.5	5.8	2.6	1.0	0.6	24.4
Top 1 Percent	280	0.3	23.2	2.1	4.4	3.6	0.4	33.6
Top 0.1 Percent	30	*	24.6	1.0	6.1	3.7	0.3	35.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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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**Average Effective Federal Tax Rates - Married Tax Units, Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2016**

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	4,850	8.3	-12.0	8.5	0.6	0.0	1.5	-1.4
Second Quintile	6,780	11.6	-3.8	8.1	0.6	0.0	1.4	6.3
Middle Quintile	11,110	19.0	1.6	8.0	0.8	0.0	1.1	11.4
Fourth Quintile	15,920	27.2	6.6	8.4	1.1	0.0	0.8	15.9
Top Quintile	19,450	33.2	15.6	6.0	2.3	*	0.6	24.6
All	58,510	100.0	11.6	6.8	1.9	*	0.7	21.0
Addendum								
80-90	9,290	15.9	8.7	8.6	1.3	0.0	0.7	19.3
90-95	4,980	8.5	11.3	7.9	1.6	0.0	0.7	21.5
95-99	4,150	7.1	15.6	6.1	2.1	*	0.6	24.5
Top 1 Percent	1,030	1.8	24.5	2.6	3.7	0.1	0.4	31.3
Top 0.1 Percent	100	0.2	25.8	1.2	4.9	0.2	0.3	32.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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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**Average Effective Federal Tax Rates - Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016
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	6,890	30.1	-22.0	10.1	0.6	0.0	1.8	-9.5
Second Quintile	7,180	31.4	-8.1	10.1	0.6	0.0	1.5	4.1
Middle Quintile	4,850	21.2	0.7	9.4	0.7	0.0	1.0	11.8
Fourth Quintile	2,710	11.8	6.6	9.4	1.0	0.0	0.8	17.0
Top Quintile	1,220	5.3	15.1	6.4	2.4	0.1	0.6	24.7
All	22,890	100.0	0.9	8.9	1.1	*	1.1	12.0
Addendum								
80-90	740	3.2	9.4	9.4	1.2	0.1	0.8	20.9
90-95	330	1.4	12.5	7.4	1.3	0.1	0.7	22.0
95-99	120	0.5	17.8	5.4	1.6	0.1	0.6	25.5
Top 1 Percent	30	0.1	24.3	1.7	5.5	0.2	0.4	32.1
Top 0.1 Percent	0	*	24.4	0.7	7.5	0.2	0.3	33.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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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Average Effective Federal Tax Rates - Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2016
Baseline: Current Law

Expanded Cash Income Percentile ¹	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁴
	Number (Thousands)	Percent of Total	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	11,100	20.9	-21.2	10.2	0.6	0.0	1.8	-8.7
Second Quintile	11,530	21.8	-7.7	10.2	0.6	0.0	1.5	4.6
Middle Quintile	10,620	20.0	0.9	9.9	0.8	0.0	1.1	12.6
Fourth Quintile	10,080	19.0	6.6	10.2	0.9	0.0	0.8	17.1
Top Quintile	9,430	17.8	16.3	6.6	2.0	*	0.6	25.5
All	52,990	100.0	8.9	8.2	1.5	*	0.8	19.4
Addendum								
80-90	4,760	9.0	8.8	9.8	1.1	0.0	0.7	20.4
90-95	2,340	4.4	11.9	8.5	1.4	0.0	0.7	22.5
95-99	1,870	3.5	17.2	6.4	1.6	*	0.6	25.9
Top 1 Percent	470	0.9	25.2	2.7	3.5	0.1	0.4	32.0
Top 0.1 Percent	50	0.1	25.3	1.4	5.2	0.1	0.3	32.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(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 breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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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Average Effective Federal Tax Rates - Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016
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	7,700	18.7	-0.6	0.9	0.4	*	0.6	1.4
Second Quintile	10,730	26.0	-0.1	0.9	0.8	0.0	0.7	2.4
Middle Quintile	9,120	22.1	1.7	1.6	1.5	0.0	0.7	5.5
Fourth Quintile	7,130	17.3	6.6	2.3	2.0	0.1	0.7	11.0
Top Quintile	6,230	15.1	15.5	2.8	3.8	1.0	0.5	23.6
All	41,290	100.0	9.8	2.3	2.8	0.6	0.6	16.1
Addendum								
80-90	3,120	7.6	9.7	3.4	2.4	0.1	0.6	16.1
90-95	1,560	3.8	11.6	3.6	2.9	0.3	0.5	19.0
95-99	1,210	2.9	14.2	3.5	3.7	0.9	0.5	22.8
Top 1 Percent	340	0.8	22.6	1.6	5.2	2.1	0.3	31.8
Top 0.1 Percent	40	0.1	23.6	0.7	6.3	2.0	0.3	32.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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.

(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 breaks are (in 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800. 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.