

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

T17-0044

Average 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	48,780	27.7	-4.7	6.4	0.7	0.0	1.8	4.1
Second Quintile	38,760	22.0	-1.1	7.5	1.0	0.0	1.3	8.7
Middle Quintile	34,290	19.5	3.8	7.9	1.2	0.0	1.0	13.8
Fourth Quintile	28,870	16.4	6.8	8.3	1.4	0.1	0.8	17.3
Top Quintile	24,300	13.8	16.1	6.0	2.6	0.2	0.6	25.5
All	176,100	100.0	10.0	6.9	2.0	0.1	0.8	19.8
Addendum								
80-90	12,490	7.1	9.2	8.7	1.6	*	0.7	20.2
90-95	6,020	3.4	11.4	8.0	1.9	0.1	0.7	22.0
95-99	4,650	2.6	16.0	6.1	2.4	0.2	0.6	25.2
Top 1 Percent	1,140	0.7	25.1	2.5	4.1	0.5	0.4	32.5
Top 0.1 Percent	120	0.1	25.8	1.4	5.5	0.4	0.3	33.4

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 breaks are (in 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

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 - 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	39,180	22.3	-9.6	7.9	0.6	0.0	1.9	0.8
Second Quintile	37,020	21.0	-2.3	7.3	0.8	0.0	1.4	7.2
Middle Quintile	35,060	19.9	2.6	7.9	1.0	0.0	1.1	12.6
Fourth Quintile	32,600	18.5	6.3	8.4	1.3	*	0.8	16.7
Top Quintile	31,130	17.7	15.7	6.0	2.6	0.2	0.6	25.2
All	176,100	100.0	10.0	6.9	2.0	0.1	0.8	19.8
Addendum								
80-90	15,920	9.0	9.2	8.5	1.5	*	0.7	19.9
90-95	7,840	4.5	11.5	7.9	1.9	0.1	0.7	22.0
95-99	5,990	3.4	15.4	6.1	2.4	0.2	0.6	24.8
Top 1 Percent	1,390	0.8	24.7	2.5	4.2	0.5	0.4	32.3
Top 0.1 Percent	140	0.1	25.8	1.4	5.4	0.5	0.3	33.4

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. Includes both filing and non-filing units but

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Average 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	26,620	29.6	-3.1	6.4	0.6	0.0	2.1	6.0
Second Quintile	22,430	24.9	0.5	5.5	0.9	0.0	1.4	8.3
Middle Quintile	17,990	20.0	3.9	7.3	1.3	0.0	1.1	13.5
Fourth Quintile	12,850	14.3	7.4	8.0	1.6	0.1	0.9	17.9
Top Quintile	9,550	10.6	14.3	6.3	2.8	1.0	0.6	24.9
All	90,040	100.0	7.9	6.7	1.9	0.4	1.0	17.9
Addendum								
80-90	5,380	6.0	10.1	8.1	1.9	0.1	0.8	21.0
90-95	2,360	2.6	11.5	7.8	2.4	0.2	0.6	22.5
95-99	1,520	1.7	14.5	5.8	2.9	1.0	0.6	24.8
Top 1 Percent	290	0.3	23.6	2.1	4.6	3.3	0.4	34.0
Top 0.1 Percent	30	*	25.1	1.1	6.0	3.2	0.3	35.8

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. 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, 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	4,940	8.3	-11.6	8.6	0.7	0.0	1.5	-0.8
Second Quintile	6,900	11.6	-3.3	8.0	0.7	0.0	1.4	6.8
Middle Quintile	11,360	19.0	1.8	8.0	0.9	0.0	1.0	11.7
Fourth Quintile	16,300	27.3	5.7	8.4	1.2	0.0	0.8	16.1
Top Quintile	19,780	33.2	16.0	6.0	2.5	*	0.6	25.1
All	59,680	100.0	11.9	6.8	2.0	*	0.7	21.5
Addendum								
80-90	9,500	15.9	8.8	8.5	1.4	0.0	0.7	19.5
90-95	5,020	8.4	11.4	8.0	1.8	0.0	0.7	21.8
95-99	4,230	7.1	15.6	6.2	2.4	*	0.6	24.7
Top 1 Percent	1,040	1.7	25.0	2.6	3.9	0.1	0.4	32.0
Top 0.1 Percent	100	0.2	26.2	1.5	5.0	0.1	0.3	33.2

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. 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, 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	7,240	31.1	-21.3	10.3	0.6	0.0	1.8	-8.6
Second Quintile	7,100	30.5	-7.2	10.1	0.7	0.0	1.5	5.1
Middle Quintile	4,900	21.1	1.2	9.3	0.8	0.0	1.0	12.3
Fourth Quintile	2,730	11.8	6.0	9.3	1.1	0.0	0.8	17.2
Top Quintile	1,250	5.4	15.4	6.4	2.7	0.1	0.6	25.1
All	23,270	100.0	1.4	8.9	1.3	*	1.1	12.6
Addendum								
80-90	760	3.3	9.4	9.5	1.3	0.1	0.8	21.0
90-95	330	1.4	12.5	7.6	1.4	0.1	0.7	22.3
95-99	140	0.6	17.8	5.3	1.8	0.1	0.6	25.7
Top 1 Percent	30	0.1	24.5	1.7	6.0	0.2	0.4	32.7
Top 0.1 Percent	0	*	24.4	0.8	8.0	0.2	0.3	33.7

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. 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, 2018
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	11,400	21.3	-20.7	10.3	0.7	0.0	1.7	-8.0
Second Quintile	11,420	21.4	-6.8	10.1	0.7	0.0	1.5	5.5
Middle Quintile	10,780	20.2	1.2	9.9	0.8	0.0	1.0	13.0
Fourth Quintile	10,130	19.0	5.5	10.1	1.0	0.0	0.8	17.4
Top Quintile	9,470	17.7	16.8	6.6	2.2	*	0.6	26.1
All	53,430	100.0	9.4	8.2	1.6	*	0.8	20.0
Addendum								
80-90	4,750	8.9	8.8	9.8	1.2	0.0	0.7	20.5
90-95	2,380	4.5	11.9	8.7	1.5	0.0	0.7	22.8
95-99	1,860	3.5	17.2	6.6	1.8	*	0.6	26.2
Top 1 Percent	480	0.9	25.7	2.8	3.7	0.1	0.4	32.7
Top 0.1 Percent	50	0.1	25.7	1.6	5.2	0.1	0.4	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.

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. 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, 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	7,760	17.7	-0.7	1.0	0.5	*	0.7	1.6
Second Quintile	12,000	27.3	-0.1	0.8	0.9	0.0	0.8	2.4
Middle Quintile	9,540	21.7	1.9	1.6	1.6	0.0	0.8	5.8
Fourth Quintile	7,630	17.4	6.3	2.3	2.1	0.1	0.7	11.5
Top Quintile	6,630	15.1	15.9	2.8	4.1	0.9	0.5	24.2
All	43,950	100.0	10.1	2.3	3.0	0.5	0.6	16.6
Addendum								
80-90	3,360	7.6	10.0	3.4	2.6	0.1	0.6	16.6
90-95	1,600	3.6	11.8	3.6	3.2	0.3	0.5	19.4
95-99	1,320	3.0	14.3	3.4	4.1	0.9	0.5	23.2
Top 1 Percent	360	0.8	23.0	1.6	5.6	1.9	0.3	32.4
Top 0.1 Percent	40	0.1	24.1	0.8	6.6	1.7	0.3	33.5

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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200. 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.