

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

T17-0046

Average Effective Federal Tax Rates - All Tax Units

By Expanded Cash Income Percentile, 2019

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	48,930	27.6	-4.7	6.4	0.8	0.0	1.8	4.2
Second Quintile	39,320	22.2	-0.9	7.4	1.1	0.0	1.3	8.9
Middle Quintile	34,350	19.4	3.8	7.8	1.4	0.0	0.9	14.0
Fourth Quintile	28,870	16.3	6.7	8.3	1.6	0.1	0.8	17.4
Top Quintile	24,560	13.9	16.1	6.0	3.0	0.2	0.6	25.8
All	177,230	100.0	10.0	6.9	2.2	0.1	0.8	20.1
Addendum								
80-90	12,610	7.1	9.1	8.6	1.8	*	0.7	20.2
90-95	6,090	3.4	11.3	7.9	2.2	0.1	0.6	22.1
95-99	4,710	2.7	15.8	6.1	2.8	0.2	0.6	25.5
Top 1 Percent	1,150	0.7	25.1	2.5	4.7	0.5	0.4	33.1
Top 0.1 Percent	120	0.1	25.9	1.4	6.1	0.4	0.3	34.1

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 breaks are (in 2017 dollars): 20% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

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.

T17-0046
Average Effective Federal Tax Rates - All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	39,420	22.2	-9.4	8.0	0.8	0.0	1.9	1.2
Second Quintile	37,470	21.1	-2.1	7.3	0.9	0.0	1.4	7.5
Middle Quintile	34,980	19.7	2.6	7.9	1.2	0.0	1.0	12.7
Fourth Quintile	32,710	18.5	6.2	8.3	1.5	*	0.8	16.8
Top Quintile	31,470	17.8	15.7	6.0	3.0	0.2	0.6	25.5
All	177,230	100.0	10.0	6.9	2.2	0.1	0.8	20.1
Addendum								
80-90	16,060	9.1	9.1	8.4	1.8	*	0.7	20.0
90-95	7,940	4.5	11.4	7.9	2.2	0.1	0.7	22.1
95-99	6,070	3.4	15.3	6.2	2.8	0.2	0.6	25.1
Top 1 Percent	1,400	0.8	24.8	2.5	4.7	0.5	0.4	32.8
Top 0.1 Percent	140	0.1	25.8	1.4	6.1	0.5	0.3	34.1

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800. 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.

T17-0046
Average Effective Federal Tax Rates - Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019
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	26,600	29.4	-3.0	6.5	0.8	0.0	2.1	6.3
Second Quintile	22,780	25.2	0.6	5.5	1.0	0.0	1.4	8.4
Middle Quintile	17,720	19.6	3.8	7.2	1.4	0.0	1.1	13.5
Fourth Quintile	12,850	14.2	7.3	7.9	1.8	0.1	0.8	18.0
Top Quintile	9,760	10.8	14.3	6.2	3.2	1.0	0.6	25.2
All	90,380	100.0	8.0	6.7	2.2	0.4	0.9	18.1
Addendum								
80-90	5,430	6.0	10.0	8.1	2.2	0.1	0.7	21.1
90-95	2,480	2.7	11.5	7.7	2.8	0.2	0.6	22.8
95-99	1,570	1.7	14.4	5.9	3.3	1.0	0.5	25.2
Top 1 Percent	290	0.3	23.6	2.2	5.2	3.1	0.3	34.4
Top 0.1 Percent	30	*	25.0	1.1	6.8	3.0	0.3	36.2

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800. 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, 2019
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	8.3	-11.3	8.6	0.8	0.0	1.5	-0.4
Second Quintile	6,950	11.5	-3.0	8.0	0.8	0.0	1.4	7.2
Middle Quintile	11,530	19.2	1.9	8.0	1.0	0.0	1.0	12.0
Fourth Quintile	16,390	27.2	5.7	8.4	1.3	0.0	0.8	16.2
Top Quintile	19,920	33.1	16.0	6.0	2.9	*	0.6	25.5
All	60,210	100.0	12.0	6.7	2.4	*	0.7	21.7
Addendum								
80-90	9,600	16.0	8.8	8.4	1.7	0.0	0.7	19.5
90-95	5,010	8.3	11.2	7.9	2.1	0.0	0.7	21.9
95-99	4,260	7.1	15.5	6.2	2.7	*	0.6	25.0
Top 1 Percent	1,040	1.7	25.0	2.6	4.5	0.1	0.4	32.6
Top 0.1 Percent	100	0.2	26.2	1.5	5.7	0.1	0.3	33.9

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

(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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800. 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, 2019
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	7,420	31.7	-20.9	10.3	0.8	0.0	1.8	-8.1
Second Quintile	7,130	30.4	-6.7	9.9	0.8	0.0	1.5	5.5
Middle Quintile	4,900	20.9	1.3	9.3	0.9	0.0	0.9	12.4
Fourth Quintile	2,730	11.7	6.0	9.3	1.2	0.0	0.8	17.3
Top Quintile	1,230	5.2	15.1	6.5	2.7	0.1	0.6	25.1
All	23,450	100.0	1.3	8.9	1.3	*	1.0	12.6
Addendum								
80-90	750	3.2	9.3	9.5	1.5	0.1	0.7	21.0
90-95	320	1.3	12.5	7.5	1.7	0.1	0.7	22.4
95-99	140	0.6	17.6	5.4	2.1	0.1	0.6	25.7
Top 1 Percent	30	0.1	25.0	1.9	5.8	0.2	0.4	33.3
Top 0.1 Percent	0	*	25.1	0.9	7.9	0.2	0.3	34.5

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

(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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800. 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, 2019
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	#####	21.4	-20.4	10.3	0.8	0.0	1.7	-7.6
Second Quintile	#####	21.3	-6.4	10.1	0.8	0.0	1.4	5.9
Middle Quintile	#####	20.3	1.4	9.8	1.0	0.0	1.0	13.1
Fourth Quintile	#####	19.1	5.5	10.1	1.2	0.0	0.8	17.5
Top Quintile	9,420	17.5	16.8	6.6	2.5	*	0.6	26.5
All	#####	100.0	9.5	8.2	1.8	*	0.8	20.3
Addendum								
80-90	4,720	8.8	8.7	9.8	1.4	0.0	0.7	20.6
90-95	2,390	4.4	11.8	8.7	1.7	0.0	0.7	22.9
95-99	1,850	3.4	17.0	6.6	2.1	*	0.6	26.4
Top 1 Percent	480	0.9	25.9	2.8	4.1	0.1	0.4	33.2
Top 0.1 Percent	50	0.1	26.0	1.7	5.8	0.1	0.4	33.8

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

¹ Less than 0.05; ² insufficient data; ³ 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.

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, 2019
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	7,890	17.4	-0.7	1.1	0.8	0.0	0.7	1.6
Second Quintile	12,440	27.5	-0.1	0.9	1.0	0.0	0.7	2.5
Middle Quintile	9,670	21.4	2.0	1.6	1.8	0.0	0.7	6.1
Fourth Quintile	7,770	17.2	6.2	2.3	2.4	0.1	0.7	11.7
Top Quintile	7,050	15.6	15.9	2.8	4.7	0.9	0.4	24.7
All	45,260	100.0	10.2	2.3	3.4	0.5	0.6	17.1
Addendum								
80-90	3,560	7.9	9.9	3.4	2.9	0.1	0.6	16.9
90-95	1,740	3.9	11.7	3.5	3.7	0.3	0.5	19.7
95-99	1,380	3.1	14.3	3.5	4.7	0.9	0.5	23.8
Top 1 Percent	370	0.8	23.0	1.6	6.4	1.8	0.3	33.1
Top 0.1 Percent	40	0.1	24.1	0.8	7.5	1.6	0.3	34.3

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

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800. 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.