

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

T17-0050
Average Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2027
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	50,190	26.9	-4.5	6.5	0.7	0.0	1.6	4.3
Second Quintile	42,290	22.7	0.2	6.6	1.0	0.0	1.1	8.9
Middle Quintile	36,880	19.8	4.4	7.4	1.2	*	0.9	13.8
Fourth Quintile	30,280	16.2	6.9	8.1	1.3	*	0.7	17.0
Top Quintile	25,810	13.8	17.1	5.9	2.6	0.2	0.5	26.3
All	186,640	100.0	10.8	6.6	1.9	0.1	0.7	20.2
Addendum								
80-90	13,370	7.2	9.2	8.4	1.5	*	0.6	19.8
90-95	6,290	3.4	11.0	8.5	1.7	0.1	0.6	21.9
95-99	4,930	2.6	16.1	6.5	2.4	0.2	0.5	25.6
Top 1 Percent	1,220	0.7	26.5	2.5	3.8	0.4	0.3	33.5
Top 0.1 Percent	120	0.1	26.9	1.5	4.9	0.3	0.3	33.9

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% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

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.

T17-0050
Average Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2027
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	40,420	21.7	-8.7	8.3	0.7	0.0	1.8	2.0
Second Quintile	40,050	21.5	-0.8	6.7	0.8	0.0	1.2	7.9
Middle Quintile	37,180	19.9	3.3	7.3	1.0	0.0	0.9	12.5
Fourth Quintile	34,780	18.6	6.4	7.9	1.2	*	0.7	16.3
Top Quintile	33,020	17.7	16.7	5.9	2.5	0.2	0.5	25.9
All	186,640	100.0	10.8	6.6	1.9	0.1	0.7	20.2
Addendum								
80-90	16,750	9.0	9.1	8.3	1.5	*	0.6	19.6
90-95	8,380	4.5	11.0	8.1	1.8	0.1	0.6	21.6
95-99	6,490	3.5	15.7	6.5	2.4	0.2	0.5	25.3
Top 1 Percent	1,400	0.8	26.2	2.5	3.9	0.4	0.3	33.3
Top 0.1 Percent	140	0.1	26.9	1.5	4.9	0.4	0.3	33.9

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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.

T17-0050
Average Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2027
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	25,710	27.6	-2.3	6.7	0.6	0.0	2.0	7.0
Second Quintile	24,410	26.2	1.0	4.6	0.8	0.0	1.1	7.6
Middle Quintile	18,580	20.0	4.1	6.3	1.2	*	0.9	12.6
Fourth Quintile	13,310	14.3	7.5	7.3	1.6	0.1	0.7	17.2
Top Quintile	10,430	11.2	14.8	6.2	2.7	0.9	0.5	25.1
All	93,140	100.0	8.3	6.3	1.9	0.4	0.8	17.6
Addendum								
80-90	5,910	6.3	10.2	8.0	1.8	*	0.7	20.7
90-95	2,440	2.6	11.3	7.9	2.2	0.2	0.6	22.1
95-99	1,830	2.0	14.3	6.6	2.8	0.9	0.5	25.1
Top 1 Percent	260	0.3	24.5	2.0	4.6	2.5	0.3	33.9
Top 0.1 Percent	30	*	25.1	1.2	5.9	2.0	0.2	34.3

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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 - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile, 2027

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	5,640	8.7	-10.1	8.9	0.7	0.0	1.4	0.8
Second Quintile	7,840	12.1	-1.4	7.9	0.7	0.0	1.2	8.5
Middle Quintile	12,690	19.6	2.7	7.6	0.8	0.0	0.9	12.0
Fourth Quintile	17,550	27.2	5.9	7.9	1.1	0.0	0.7	15.7
Top Quintile	20,560	31.8	17.2	5.8	2.5	*	0.5	26.0
All	64,660	100.0	12.9	6.5	2.0	*	0.6	22.0
Addendum								
80-90	9,670	15.0	8.7	8.4	1.4	0.0	0.6	19.1
90-95	5,470	8.5	10.9	8.1	1.7	0.0	0.6	21.3
95-99	4,350	6.7	16.0	6.6	2.3	*	0.5	25.3
Top 1 Percent	1,070	1.7	26.5	2.6	3.7	0.1	0.3	33.2
Top 0.1 Percent	110	0.2	27.3	1.6	4.6	0.1	0.3	33.9

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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 - Head of Household Tax Units

By Expanded Cash Income Percentile, 2027

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	8,540	34.1	-18.6	10.5	0.6	0.0	1.7	-5.9
Second Quintile	7,080	28.3	-4.1	9.6	0.7	0.0	1.3	7.4
Middle Quintile	4,930	19.7	2.5	9.0	0.8	0.0	0.9	13.2
Fourth Quintile	3,050	12.2	6.3	9.0	1.0	0.0	0.8	17.1
Top Quintile	1,390	5.5	15.1	6.9	2.1	0.1	0.6	24.7
All	25,020	100.0	2.3	8.8	1.1	*	1.0	13.2
Addendum								
80-90	850	3.4	8.8	9.5	1.3	0.1	0.7	20.3
90-95	330	1.3	12.3	8.7	1.5	0.1	0.7	23.1
95-99	180	0.7	17.6	5.1	1.8	0.1	0.5	25.1
Top 1 Percent	30	0.1	26.3	2.2	4.0	0.2	0.3	33.0
Top 0.1 Percent	0	*	26.8	1.2	5.4	0.2	0.3	33.8

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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.

T17-0050
Average Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2027
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	12,600	22.6	-18.3	10.5	0.7	0.0	1.6	-5.5
Second Quintile	11,490	20.6	-3.8	9.9	0.7	0.0	1.3	8.1
Middle Quintile	11,090	19.9	2.4	9.6	0.8	0.0	0.9	13.7
Fourth Quintile	10,430	18.7	5.8	9.9	1.0	0.0	0.7	17.4
Top Quintile	9,880	17.7	17.9	6.6	2.1	*	0.5	27.1
All	55,700	100.0	10.7	8.0	1.6	*	0.7	21.0
Addendum								
80-90	5,070	9.1	8.7	9.9	1.2	0.0	0.6	20.4
90-95	2,400	4.3	11.1	9.2	1.5	0.0	0.6	22.5
95-99	1,870	3.4	17.6	7.0	1.7	*	0.5	26.9
Top 1 Percent	540	1.0	27.1	2.9	3.2	*	0.4	33.7
Top 0.1 Percent	50	0.1	27.1	1.9	4.4	0.1	0.3	33.8

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

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

Note: 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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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.

T17-0050
Average Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2027
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	8,780	15.5	-0.8	1.4	0.6	*	0.7	1.8
Second Quintile	16,320	28.7	0.2	0.8	0.8	0.0	0.7	2.4
Middle Quintile	12,880	22.7	2.6	1.5	1.3	*	0.7	6.1
Fourth Quintile	10,210	18.0	6.7	2.3	1.8	0.1	0.6	11.4
Top Quintile	8,100	14.3	17.4	2.8	3.8	0.7	0.4	25.1
All	56,780	100.0	10.9	2.3	2.7	0.4	0.5	16.7
Addendum								
80-90	4,050	7.1	10.3	3.3	2.3	0.1	0.5	16.5
90-95	2,040	3.6	12.0	3.9	2.7	0.2	0.5	19.2
95-99	1,600	2.8	15.1	3.6	3.8	0.8	0.4	23.7
Top 1 Percent	400	0.7	24.8	1.6	5.2	1.2	0.2	33.1
Top 0.1 Percent	50	0.1	25.7	0.9	6.0	0.9	0.2	33.8

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900. 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.