

T18-0085
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	45,570	26.3	-5.6	6.9	0.6	0.0	1.1	3.0
Second Quintile	37,950	21.9	-1.8	7.8	0.8	0.0	0.8	7.6
Middle Quintile	34,730	20.1	2.7	7.9	1.0	0.0	0.7	12.4
Fourth Quintile	29,200	16.9	5.6	8.2	1.2	*	0.6	15.7
Top Quintile	24,460	14.1	14.6	5.9	2.3	0.2	0.5	23.4
All	173,110	100.0	8.9	6.9	1.7	0.1	0.6	18.2
Addendum								
80-90	12,600	7.3	8.2	8.6	1.3	*	0.6	18.7
90-95	6,090	3.5	10.2	7.7	1.7	0.1	0.5	20.2
95-99	4,650	2.7	14.1	6.0	2.0	0.1	0.5	22.6
Top 1 Percent	1,140	0.7	23.4	2.3	3.8	0.4	0.3	30.2
Top 0.1 Percent	120	0.1	24.5	1.2	5.0	0.4	0.3	31.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2019 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$25,500; 40% \$50,000; 60% \$87,300; 80% \$157,900; 90% \$229,900; 95% \$334,900; 99% \$783,300; 99.9% \$3,452,300.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

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Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	37,640	21.7	-10.3	8.0	0.6	0.0	1.2	-0.6
Second Quintile	35,090	20.3	-3.3	7.7	0.7	0.0	0.8	5.9
Middle Quintile	35,180	20.3	1.7	8.1	0.9	0.0	0.7	11.3
Fourth Quintile	33,250	19.2	5.2	8.3	1.1	0.0	0.6	15.3
Top Quintile	30,740	17.8	14.3	5.9	2.3	0.2	0.5	23.1
All	173,110	100.0	8.9	6.9	1.7	0.1	0.6	18.2
Addendum								
80-90	15,680	9.1	8.1	8.4	1.3	*	0.6	18.4
90-95	7,780	4.5	10.3	7.7	1.6	0.0	0.5	20.1
95-99	5,890	3.4	13.8	6.0	2.1	0.1	0.5	22.4
Top 1 Percent	1,390	0.8	23.1	2.4	3.7	0.4	0.3	29.9
Top 0.1 Percent	140	0.1	24.4	1.2	5.0	0.5	0.3	31.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(2) 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>

(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

T18-0085
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	23,150	28.1	-4.2	7.0	0.6	0.0	1.4	4.7
Second Quintile	18,510	22.5	0.2	6.6	0.8	0.0	0.8	8.4
Middle Quintile	17,540	21.3	3.5	7.8	1.1	0.0	0.7	13.0
Fourth Quintile	13,570	16.5	6.5	8.1	1.4	0.0	0.6	16.7
Top Quintile	8,900	10.8	13.8	6.1	2.5	0.8	0.5	23.6
All	82,350	100.0	7.6	7.0	1.7	0.3	0.6	17.2
Addendum								
80-90	5,050	6.1	9.3	8.1	1.7	0.1	0.6	19.7
90-95	2,140	2.6	10.8	7.5	2.1	*	0.5	20.9
95-99	1,420	1.7	14.1	5.6	2.6	0.7	0.4	23.5
Top 1 Percent	300	0.4	22.9	2.2	4.1	2.6	0.3	32.0
Top 0.1 Percent	30	*	24.2	1.0	5.6	3.1	0.2	34.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(1) Calendar year. Baseline is the law in place for year 2019 as of August 23, 2018. For more information on TPC's baseline definitions, see :

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(2) 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>

(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T18-0085

Effective Federal Tax Rates - Married Tax Units, Filing Jointly

By Expanded Cash Income Percentile, 2019 ¹

Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	7,140	11.2	-9.5	7.4	0.5	0.0	1.0	-0.5
Second Quintile	8,510	13.3	-3.5	7.2	0.6	0.0	0.8	5.0
Middle Quintile	11,590	18.1	0.9	7.7	0.8	0.0	0.7	10.0
Fourth Quintile	16,170	25.3	4.6	8.3	1.0	0.0	0.6	14.4
Top Quintile	20,100	31.4	14.3	5.9	2.2	*	0.5	22.9
All	63,940	100.0	10.5	6.6	1.8	*	0.5	19.4
Addendum								
80-90	9,640	15.1	7.7	8.5	1.3	0.0	0.6	17.9
90-95	5,210	8.1	10.0	7.8	1.5	0.0	0.5	19.9
95-99	4,240	6.6	13.6	6.1	2.0	0.0	0.5	22.1
Top 1 Percent	1,020	1.6	23.2	2.5	3.5	0.1	0.3	29.6
Top 0.1 Percent	100	0.2	24.8	1.3	4.6	0.1	0.3	31.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2019 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T18-0085

Effective Federal Tax Rates - Head of Household Tax Units

By Expanded Cash Income Percentile, 2019 ¹

Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	6,960	29.7	-22.9	10.3	0.5	0.0	1.1	-11.0
Second Quintile	7,450	31.8	-8.8	10.2	0.6	0.0	0.7	2.7
Middle Quintile	5,140	21.9	-0.5	9.4	0.7	0.0	0.6	10.3
Fourth Quintile	2,680	11.4	4.7	9.4	0.9	0.0	0.6	15.7
Top Quintile	1,160	4.9	15.0	5.7	2.8	0.1	0.5	24.1
All	23,420	100.0	0.3	8.8	1.2	*	0.7	11.0
Addendum								
80-90	710	3.0	8.5	9.1	1.1	0.0	0.6	19.3
90-95	310	1.3	11.9	7.1	1.3	*	0.5	20.8
95-99	120	0.5	17.6	5.4	1.7	0.1	0.5	25.2
Top 1 Percent	30	0.1	23.0	1.4	6.2	0.1	0.3	30.9
Top 0.1 Percent	*	*	22.5	0.6	7.9	0.1	0.3	31.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(1) Calendar year. Baseline is the law in place for year 2019 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) 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>

(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T18-0085
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	11,320	21.2	-22.2	10.4	0.6	0.0	1.1	-10.1
Second Quintile	11,850	22.2	-8.3	10.4	0.6	0.0	0.8	3.4
Middle Quintile	10,850	20.3	-0.2	10.0	0.7	0.0	0.7	11.2
Fourth Quintile	9,800	18.4	4.2	10.1	0.9	0.0	0.6	15.9
Top Quintile	9,340	17.5	15.1	6.4	2.0	*	0.5	24.0
All	53,380	100.0	8.1	8.0	1.5	*	0.6	18.2
Addendum								
80-90	4,760	8.9	7.8	9.7	1.1	0.0	0.6	19.1
90-95	2,240	4.2	10.5	8.4	1.3	0.0	0.5	20.7
95-99	1,860	3.5	15.1	6.4	1.5	0.0	0.5	23.4
Top 1 Percent	480	0.9	23.9	2.6	3.4	0.1	0.3	30.3
Top 0.1 Percent	50	0.1	24.2	1.4	5.0	0.1	0.3	30.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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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.

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(2) 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

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(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

T18-0085
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	7,270	17.3	-0.9	1.2	0.5	0.0	0.4	1.2
Second Quintile	10,040	24.0	-0.1	1.2	0.8	0.0	0.5	2.4
Middle Quintile	9,240	22.1	1.9	1.7	1.3	0.0	0.5	5.5
Fourth Quintile	8,200	19.6	5.5	2.5	1.9	0.0	0.5	10.4
Top Quintile	6,710	16.0	14.5	2.9	3.6	0.7	0.3	22.0
All	41,920	100.0	9.4	2.5	2.7	0.4	0.4	15.3
Addendum								
80-90	3,380	8.1	8.8	3.7	2.3	0.1	0.4	15.2
90-95	1,700	4.0	10.6	3.7	2.8	*	0.4	17.4
95-99	1,290	3.1	12.8	3.5	3.6	0.6	0.4	20.8
Top 1 Percent	340	0.8	21.8	1.5	5.0	1.5	0.2	30.0
Top 0.1 Percent	40	0.1	23.1	0.7	5.9	1.6	0.2	31.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

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

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(3) 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 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

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- (6) Excludes customs duties.