

Table T20-0035
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2018 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	44,860	26.0	-5.7	7.1	0.3	0.0	1.2	3.0
Second Quintile	38,000	22.0	-1.5	7.6	0.5	0.0	1.0	7.7
Middle Quintile	34,960	20.3	3.5	7.9	0.6	0.0	0.9	12.8
Fourth Quintile	28,970	16.8	6.8	8.3	0.7	0.0	0.8	16.5
Top Quintile	24,300	14.1	15.3	5.8	1.4	0.1	0.6	23.2
All	172,380	100.0	9.7	6.8	1.1	0.1	0.7	18.4
Addendum								
80-90	12,500	7.3	9.4	8.5	0.8	0.0	0.7	19.4
90-95	6,000	3.5	11.7	7.7	1.0	0.1	0.6	21.1
95-99	4,660	2.7	14.9	5.9	1.2	0.1	0.6	22.8
Top 1 Percent	1,140	0.7	23.2	2.1	2.4	0.3	0.4	28.4
Top 0.1 Percent	120	0.1	24.0	1.0	3.1	0.3	0.3	28.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$25,000; 40% \$50,100; 60% \$89,700; 80% \$161,900; 90% \$237,100; 95% \$336,500; 99% \$793,500; 99.9% \$3,490,900.

(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.

Table T20-0035
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2018 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	37,080	21.5	-10.5	8.1	0.3	0.0	1.2	-0.9
Second Quintile	35,560	20.6	-3.1	7.7	0.4	0.0	1.1	6.1
Middle Quintile	35,180	20.4	2.4	8.0	0.5	0.0	0.9	11.8
Fourth Quintile	32,550	18.9	6.3	8.4	0.7	0.0	0.8	16.1
Top Quintile	30,710	17.8	15.0	5.8	1.4	0.1	0.6	23.0
All	172,380	100.0	9.7	6.8	1.1	0.1	0.7	18.4
Addendum								
80-90	15,760	9.1	9.5	8.3	0.8	0.0	0.7	19.4
90-95	7,630	4.4	11.7	7.6	1.0	0.0	0.7	21.0
95-99	5,940	3.5	14.5	6.0	1.3	0.1	0.6	22.4
Top 1 Percent	1,380	0.8	22.9	2.2	2.3	0.4	0.4	28.1
Top 0.1 Percent	140	0.1	24.0	1.0	3.1	0.4	0.3	28.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(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.

Table T20-0035
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2018 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	22,420	27.3	# -4.2	7.2	0.3	0.0	1.4	4.7
Second Quintile	19,220	23.4	# 0.6	6.8	0.5	0.0	1.1	8.9
Middle Quintile	17,660	21.5	# 4.2	7.7	0.6	0.0	0.9	13.4
Fourth Quintile	13,170	16.0	# 7.7	8.1	0.8	0.0	0.8	17.4
Top Quintile	9,110	11.1	# 14.7	6.0	1.5	0.6	0.6	23.4
All	82,270	100.0	# 8.4	7.0	1.0	0.3	0.8	17.4
Addendum								
80-90	5,250	6.4	# 10.7	8.0	1.0	0.0	0.7	20.4
90-95	2,140	2.6	# 12.1	7.4	1.2	0.1	0.6	21.3
95-99	1,430	1.7	# 14.7	5.7	1.5	0.5	0.5	22.9
Top 1 Percent	280	0.3	# 23.1	1.9	2.5	2.3	0.4	30.2
Top 0.1 Percent	30	0.0	# 24.1	0.9	3.3	2.0	0.3	30.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(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.

Table T20-0035
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2018 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	7,380	11.5	# -9.5	7.4	0.3	0.0	1.1	-0.7
Second Quintile	8,510	13.3	# -3.4	6.9	0.3	0.0	1.1	4.9
Middle Quintile	11,620	18.2	# 1.5	7.7	0.5	0.0	0.9	10.6
Fourth Quintile	15,970	25.0	# 5.6	8.3	0.6	0.0	0.8	15.3
Top Quintile	19,950	31.2	# 15.0	5.8	1.4	0.0	0.6	22.8
All	63,900	100.0	# 11.2	6.5	1.1	0.0	0.7	19.5
Addendum								
80-90	9,510	14.9	# 9.1	8.4	0.8	0.0	0.7	18.9
90-95	5,120	8.0	# 11.5	7.8	0.9	0.0	0.7	20.9
95-99	4,290	6.7	# 14.4	6.0	1.2	0.0	0.6	22.3
Top 1 Percent	1,040	1.6	# 22.8	2.3	2.2	0.1	0.4	27.8
Top 0.1 Percent	100	0.2	# 24.2	1.1	2.9	0.1	0.3	28.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(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.

Table T20-0035
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2018 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	6,920	30.1	# -23.4	10.3	0.3	0.0	1.1	-11.7
Second Quintile	7,230	31.5	# -9.2	10.2	0.3	0.0	1.1	2.5
Middle Quintile	5,000	21.8	# 0.2	9.3	0.4	0.0	0.9	10.8
Fourth Quintile	2,680	11.7	# 6.0	9.3	0.6	0.0	0.8	16.6
Top Quintile	1,100	4.8	# 15.3	5.7	1.6	0.0	0.6	23.2
All	22,970	100.0	# 0.6	8.8	0.7	0.0	0.9	10.9
Addendum								
80-90	710	3.1	# 9.7	8.6	0.7	0.0	0.7	19.8
90-95	250	1.1	# 13.0	6.6	0.8	0.0	0.7	21.1
95-99	100	0.5	# 17.4	5.3	1.0	0.0	0.6	24.3
Top 1 Percent	30	0.1	# 23.3	1.4	3.6	0.1	0.4	28.6
Top 0.1 Percent	0	0.0	# 22.8	0.5	4.6	0.0	0.3	28.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(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.

Table T20-0035
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁶
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	11,100	21.2	-22.9	10.6	0.3	0.0	1.1	-10.9
Second Quintile	11,260	21.5	-8.6	10.5	0.4	0.0	1.1	3.3
Middle Quintile	10,520	20.1	0.6	9.9	0.4	0.0	0.9	11.9
Fourth Quintile	9,990	19.1	5.7	10.0	0.5	0.0	0.8	17.0
Top Quintile	9,280	17.7	16.2	6.3	1.2	0.0	0.6	24.3
All	52,380	100.0	9.1	8.0	0.9	0.0	0.7	18.7
Addendum								
80-90	4,710	9.0	9.7	9.4	0.6	0.0	0.7	20.5
90-95	2,310	4.4	12.5	8.3	0.8	0.0	0.7	22.2
95-99	1,790	3.4	16.2	6.3	1.0	0.0	0.6	24.1
Top 1 Percent	460	0.9	24.0	2.5	2.1	0.0	0.4	28.9
Top 0.1 Percent	50	0.1	24.2	1.2	3.0	0.0	0.3	28.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

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) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

- (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.

Table T20-0035
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁶
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	6,930	16.8	-0.8	1.1	0.2	0.0	0.7	1.3
Second Quintile	10,300	24.9	-0.2	1.2	0.5	0.0	0.8	2.2
Middle Quintile	9,500	23.0	1.8	1.7	0.8	0.0	0.7	4.9
Fourth Quintile	7,640	18.5	5.3	2.5	1.1	0.1	0.6	9.7
Top Quintile	6,500	15.7	14.5	2.8	2.2	0.6	0.4	20.5
All	41,350	100.0	9.4	2.5	1.6	0.3	0.6	14.3
Addendum								
80-90	3,270	7.9	8.4	3.7	1.4	0.0	0.6	14.1
90-95	1,580	3.8	10.4	3.9	1.6	0.1	0.5	16.5
95-99	1,270	3.1	12.5	3.6	2.0	0.4	0.5	18.9
Top 1 Percent	370	0.9	21.4	1.3	3.0	1.3	0.3	27.3
Top 0.1 Percent	50	0.1	22.8	0.6	3.6	1.0	0.3	28.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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.

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(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.