

Table T21-0132
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2020 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	45,260	25.7	-19.7	6.1	0.5	0.0	0.8	-12.3
Second Quintile	38,380	21.8	-8.2	7.0	0.6	0.0	0.7	0.1
Middle Quintile	35,750	20.3	-0.3	7.2	0.7	0.0	0.6	8.3
Fourth Quintile	29,340	16.7	4.7	7.6	0.9	0.0	0.6	13.8
Top Quintile	24,010	13.6	15.5	5.8	1.6	0.2	0.4	23.4
All	176,230	100.0	7.8	6.5	1.2	0.1	0.5	16.1
Addendum								
80-90	12,200	6.9	9.0	8.3	0.9	0.0	0.5	18.8
90-95	6,060	3.4	12.3	7.5	1.1	0.1	0.5	21.4
95-99	4,610	2.6	16.1	5.9	1.3	0.1	0.4	23.9
Top 1 Percent	1,140	0.7	23.1	2.1	2.7	0.4	0.3	28.6
Top 0.1 Percent	120	0.1	23.3	1.0	3.6	0.4	0.2	28.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$26,100; 40% \$52,000; 60% \$94,800; 80% \$181,200; 90% \$257,700; 95% \$381,200; 99% \$872,900; 99.9% \$3,582,700.

(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 T21-0132
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2020 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	37,960	21.5	-26.6	6.9	0.4	0.0	0.8	-18.5
Second Quintile	35,840	20.3	-10.7	7.1	0.6	0.0	0.7	-2.3
Middle Quintile	36,130	20.5	-1.9	7.2	0.7	0.0	0.7	6.6
Fourth Quintile	32,840	18.6	4.1	7.8	0.8	0.0	0.6	13.3
Top Quintile	30,000	17.0	15.2	5.8	1.6	0.2	0.4	23.1
All	176,230	100.0	7.8	6.5	1.2	0.1	0.5	16.1
Addendum								
80-90	15,180	8.6	8.9	8.0	0.9	0.0	0.5	18.4
90-95	7,530	4.3	12.2	7.5	1.1	0.0	0.5	21.3
95-99	5,890	3.3	15.7	6.0	1.3	0.1	0.4	23.6
Top 1 Percent	1,400	0.8	22.8	2.2	2.7	0.4	0.3	28.4
Top 0.1 Percent	140	0.1	23.3	1.0	3.6	0.4	0.2	28.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0132
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2020¹
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	24,420	28.2	# -20.3	6.0	0.4	0.0	0.9	-13.1
Second Quintile	19,680	22.8	# -6.6	6.1	0.7	0.0	0.8	0.9
Middle Quintile	18,660	21.6	# 0.3	6.9	0.7	0.0	0.7	8.6
Fourth Quintile	13,470	15.6	# 5.9	7.6	0.9	0.0	0.6	15.0
Top Quintile	8,290	9.6	# 15.4	5.8	1.7	0.7	0.4	24.0
All	86,480	100.0	# 5.5	6.5	1.1	0.3	0.6	14.0
Addendum								
80-90	4,470	5.2	# 10.7	7.8	1.0	0.0	0.5	20.0
90-95	2,060	2.4	# 13.1	7.3	1.3	0.0	0.5	22.1
95-99	1,450	1.7	# 16.3	5.9	1.5	0.6	0.4	24.6
Top 1 Percent	310	0.4	# 22.7	2.0	2.9	2.1	0.3	29.9
Top 0.1 Percent	30	0.0	# 23.1	0.8	3.9	2.1	0.2	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0132
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2020¹
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	6,820	10.7	#	-29.2	5.8	0.4	0.0	0.8	-22.2
Second Quintile	7,980	12.5	#	-12.7	6.3	0.5	0.0	0.7	-5.1
Middle Quintile	11,400	17.9	#	-3.5	6.9	0.7	0.0	0.6	4.7
Fourth Quintile	16,070	25.2	#	3.1	7.8	0.8	0.0	0.6	12.2
Top Quintile	20,160	31.6	#	15.1	5.8	1.5	0.0	0.4	22.8
All	63,770	100.0	#	9.9	6.3	1.3	0.0	0.5	18.0
Addendum									
80-90	9,830	15.4	#	8.3	8.1	0.9	0.0	0.5	17.8
90-95	5,130	8.0	#	11.9	7.6	1.0	0.0	0.5	21.0
95-99	4,190	6.6	#	15.5	6.1	1.3	0.0	0.4	23.3
Top 1 Percent	1,010	1.6	#	22.9	2.3	2.5	0.1	0.3	28.2
Top 0.1 Percent	100	0.2	#	23.5	1.1	3.4	0.1	0.2	28.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0132
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2020¹
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	6,400	28.3	# -37.6	9.9	0.4	0.0	0.7	-26.7
Second Quintile	7,540	33.4	# -15.7	9.6	0.4	0.0	0.7	-5.1
Middle Quintile	5,210	23.0	# -3.5	8.3	0.4	0.0	0.6	5.9
Fourth Quintile	2,460	10.9	# 4.4	8.5	0.6	0.0	0.6	14.1
Top Quintile	900	4.0	# 16.6	5.2	1.8	0.0	0.4	24.0
All	22,600	100.0	# -3.5	8.1	0.7	0.0	0.6	5.9
Addendum								
80-90	540	2.4	# 10.4	8.1	0.7	0.0	0.5	19.7
90-95	210	0.9	# 13.2	6.2	0.9	0.0	0.5	20.8
95-99	120	0.5	# 18.4	5.7	1.1	0.0	0.4	25.6
Top 1 Percent	30	0.1	# 23.7	1.5	3.7	0.1	0.3	29.3
Top 0.1 Percent	0	0.0	# 23.4	0.5	4.9	0.0	0.2	29.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0132
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2020 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	10,120	19.6	-39.0	10.1	0.4	0.0	0.7	-27.8
Second Quintile	11,620	22.5	-16.1	9.7	0.4	0.0	0.7	-5.3
Middle Quintile	10,360	20.0	-4.0	9.1	0.5	0.0	0.6	6.2
Fourth Quintile	9,690	18.7	3.7	9.6	0.6	0.0	0.6	14.4
Top Quintile	9,620	18.6	16.1	6.3	1.3	0.0	0.4	24.1
All	51,700	100.0	7.4	7.7	1.0	0.0	0.5	16.5
Addendum								
80-90	4,980	9.6	9.3	9.2	0.7	0.0	0.5	19.7
90-95	2,270	4.4	13.1	8.1	0.8	0.0	0.5	22.5
95-99	1,900	3.7	17.0	6.3	1.1	0.0	0.4	24.8
Top 1 Percent	470	0.9	23.7	2.4	2.4	0.0	0.3	28.9
Top 0.1 Percent	50	0.1	23.4	1.1	3.6	0.0	0.3	28.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 7/19/2021. 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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

- (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 T21-0132
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2020 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	9,370	20.5	-17.0	0.6	0.3	0.0	0.6	-15.6
Second Quintile	10,280	22.5	-8.2	1.3	0.8	0.1	0.6	-5.5
Middle Quintile	9,900	21.7	-2.4	1.7	1.1	0.0	0.5	0.9
Fourth Quintile	7,900	17.3	3.2	2.6	1.4	0.0	0.5	7.7
Top Quintile	6,080	13.3	14.8	2.7	2.6	0.7	0.3	21.1
All	45,630	100.0	7.0	2.4	1.9	0.4	0.4	12.1
Addendum								
80-90	3,020	6.6	8.0	3.3	1.8	0.0	0.4	13.6
90-95	1,490	3.3	10.6	3.8	2.0	0.0	0.4	16.9
95-99	1,210	2.6	13.6	3.7	2.3	0.6	0.3	20.5
Top 1 Percent	370	0.8	21.4	1.3	3.5	1.4	0.2	27.9
Top 0.1 Percent	50	0.1	22.3	0.6	4.2	1.2	0.2	28.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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.

(1) Calendar year. Baseline is current law as of 11/15/2019. For more information on TPC's baseline definitions, see:

[\(1\) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see:](#)

(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 2020 dollars): 20% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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.