

**Table T21-0130**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, 2019<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	45,680	26.2	-5.1	6.5	0.6	0.0	0.9	<b>2.9</b>
<b>Second Quintile</b>	38,000	21.8	-1.3	7.6	0.7	0.0	0.7	<b>7.7</b>
<b>Middle Quintile</b>	35,680	20.5	3.8	7.9	0.8	0.0	0.6	<b>13.1</b>
<b>Fourth Quintile</b>	29,270	16.8	7.0	8.3	1.0	0.0	0.6	<b>16.8</b>
<b>Top Quintile</b>	24,230	13.9	15.7	5.9	1.8	0.2	0.4	<b>23.9</b>
<b>All</b>	174,070	100.0	10.0	6.8	1.4	0.1	0.5	<b>18.8</b>
<b>Addendum</b>								
<b>80-90</b>	12,410	7.1	9.5	8.5	1.1	0.0	0.5	<b>19.6</b>
<b>90-95</b>	6,050	3.5	12.2	7.9	1.3	0.1	0.5	<b>21.9</b>
<b>95-99</b>	4,640	2.7	15.7	6.0	1.5	0.1	0.4	<b>23.8</b>
<b>Top 1 Percent</b>	1,130	0.7	23.3	2.2	3.0	0.4	0.3	<b>29.1</b>
<b>Top 0.1 Percent</b>	120	0.1	23.5	1.1	4.0	0.4	0.2	<b>29.2</b>

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% \$26,000; 40% \$51,600; 60% \$92,200; 80% \$166,900; 90% \$246,100; 95% \$349,900; 99% \$842,600; 99.9% \$3,731,700.

(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 T21-0130**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	37,950	21.8	-9.5	7.4	0.5	0.0	0.9	<b>-0.8</b>
<b>Second Quintile</b>	35,840	20.6	-2.7	7.7	0.6	0.0	0.7	<b>6.4</b>
<b>Middle Quintile</b>	35,380	20.3	2.6	7.8	0.8	0.0	0.6	<b>11.8</b>
<b>Fourth Quintile</b>	33,110	19.0	6.4	8.4	0.9	0.0	0.6	<b>16.3</b>
<b>Top Quintile</b>	30,590	17.6	15.4	5.9	1.8	0.2	0.4	<b>23.7</b>
<b>All</b>	174,070	100.0	10.0	6.8	1.4	0.1	0.5	<b>18.8</b>
<b>Addendum</b>								
<b>80-90</b>	15,690	9.0	9.7	8.4	1.1	0.0	0.5	<b>19.7</b>
<b>90-95</b>	7,590	4.4	12.0	7.9	1.2	0.0	0.5	<b>21.6</b>
<b>95-99</b>	5,940	3.4	15.3	6.1	1.6	0.1	0.4	<b>23.5</b>
<b>Top 1 Percent</b>	1,370	0.8	23.0	2.2	2.9	0.4	0.3	<b>28.9</b>
<b>Top 0.1 Percent</b>	140	0.1	23.5	1.1	3.9	0.4	0.2	<b>29.2</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0130**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	24,010	28.3	# -3.9	6.3	0.5	0.0	1.0	<b>3.8</b>
<b>Second Quintile</b>	19,290	22.8	# 0.6	6.6	0.8	0.0	0.7	<b>8.7</b>
<b>Middle Quintile</b>	17,790	21.0	# 4.2	7.6	0.8	0.0	0.7	<b>13.3</b>
<b>Fourth Quintile</b>	13,930	16.4	# 7.8	8.4	1.0	0.0	0.6	<b>17.8</b>
<b>Top Quintile</b>	9,140	10.8	# 15.1	6.2	1.9	0.7	0.4	<b>24.3</b>
<b>All</b>	84,790	100.0	# 8.6	7.0	1.3	0.3	0.6	<b>17.8</b>
<b>Addendum</b>								
<b>80-90</b>	5,240	6.2	# 11.1	8.5	1.2	0.0	0.6	<b>21.3</b>
<b>90-95</b>	2,070	2.4	# 12.5	7.8	1.5	0.0	0.5	<b>22.3</b>
<b>95-99</b>	1,540	1.8	# 15.6	5.9	1.9	0.6	0.4	<b>24.3</b>
<b>Top 1 Percent</b>	300	0.4	# 22.7	2.0	3.2	2.2	0.3	<b>30.3</b>
<b>Top 0.1 Percent</b>	30	0.0	# 23.1	0.9	4.3	2.1	0.2	<b>30.5</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0130**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	6,930	11.0	# -7.9	6.5	0.5	0.0	0.8	<b>-0.2</b>
<b>Second Quintile</b>	8,690	13.7	# -2.8	6.7	0.6	0.0	0.7	<b>5.2</b>
<b>Middle Quintile</b>	11,630	18.4	# 1.8	7.4	0.8	0.0	0.6	<b>10.6</b>
<b>Fourth Quintile</b>	15,830	25.0	# 5.7	8.2	0.9	0.0	0.6	<b>15.4</b>
<b>Top Quintile</b>	19,760	31.2	# 15.4	5.9	1.7	0.0	0.4	<b>23.5</b>
<b>All</b>	63,300	100.0	# 11.6	6.5	1.4	0.0	0.5	<b>20.0</b>
<b>Addendum</b>								
<b>80-90</b>	9,460	14.9	# 9.1	8.4	1.1	0.0	0.5	<b>19.1</b>
<b>90-95</b>	5,130	8.1	# 11.8	7.9	1.2	0.0	0.5	<b>21.4</b>
<b>95-99</b>	4,170	6.6	# 15.2	6.2	1.5	0.0	0.4	<b>23.3</b>
<b>Top 1 Percent</b>	1,000	1.6	# 23.2	2.4	2.8	0.1	0.3	<b>28.7</b>
<b>Top 0.1 Percent</b>	100	0.2	# 23.8	1.2	3.7	0.1	0.2	<b>29.0</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0130**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	6,660	29.5	# -23.0	10.6	0.5	0.0	0.8	<b>-11.1</b>
<b>Second Quintile</b>	7,180	31.8	# -8.3	10.6	0.5	0.0	0.7	<b>3.4</b>
<b>Middle Quintile</b>	5,080	22.5	# 0.6	9.3	0.6	0.0	0.6	<b>11.1</b>
<b>Fourth Quintile</b>	2,580	11.4	# 6.3	9.7	0.7	0.0	0.6	<b>17.3</b>
<b>Top Quintile</b>	1,040	4.6	# 15.8	5.7	2.0	0.0	0.4	<b>23.9</b>
<b>All</b>	22,590	100.0	# 1.0	9.0	0.9	0.0	0.6	<b>11.5</b>
<b>Addendum</b>								
<b>80-90</b>	650	2.9	# 10.2	8.9	0.9	0.0	0.5	<b>20.6</b>
<b>90-95</b>	250	1.1	# 13.0	6.4	1.1	0.0	0.5	<b>21.0</b>
<b>95-99</b>	120	0.5	# 17.5	5.4	1.4	0.0	0.4	<b>24.8</b>
<b>Top 1 Percent</b>	30	0.1	# 23.3	1.5	4.2	0.1	0.3	<b>29.3</b>
<b>Top 0.1 Percent</b>	0	0.0	# 22.6	0.6	5.7	0.0	0.2	<b>29.2</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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.

**T21-0130**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	10,690	20.8	-22.3	10.8	0.5	0.0	0.8	<b>-10.2</b>
<b>Second Quintile</b>	11,200	21.8	-7.7	10.7	0.5	0.0	0.7	<b>4.2</b>
<b>Middle Quintile</b>	10,290	20.0	0.9	9.9	0.6	0.0	0.6	<b>12.0</b>
<b>Fourth Quintile</b>	9,670	18.8	5.9	10.2	0.7	0.0	0.6	<b>17.3</b>
<b>Top Quintile</b>	9,290	18.1	16.5	6.3	1.5	0.0	0.4	<b>24.8</b>
<b>All</b>	51,360	100.0	9.6	8.0	1.1	0.0	0.5	<b>19.3</b>
<b>Addendum</b>								
<b>80-90</b>	4,690	9.1	9.8	9.6	0.8	0.0	0.5	<b>20.7</b>
<b>90-95</b>	2,320	4.5	12.7	8.4	1.0	0.0	0.5	<b>22.6</b>
<b>95-99</b>	1,810	3.5	16.8	6.3	1.2	0.0	0.5	<b>24.8</b>
<b>Top 1 Percent</b>	470	0.9	24.0	2.4	2.6	0.0	0.3	<b>29.4</b>
<b>Top 0.1 Percent</b>	50	0.1	23.7	1.2	3.8	0.0	0.3	<b>29.0</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

- (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.

**T21-0130**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	8,680	20.1	-0.5	0.6	0.3	0.0	0.4	<b>0.9</b>
<b>Second Quintile</b>	10,590	24.5	-0.2	1.3	0.9	0.1	0.5	<b>2.5</b>
<b>Middle Quintile</b>	9,650	22.3	2.1	1.7	1.3	0.0	0.5	<b>5.5</b>
<b>Fourth Quintile</b>	7,550	17.5	5.6	2.7	1.7	0.0	0.4	<b>10.4</b>
<b>Top Quintile</b>	6,260	14.5	14.7	2.9	2.9	0.7	0.3	<b>21.5</b>
<b>All</b>	43,190	100.0	9.3	2.5	2.2	0.4	0.4	<b>14.8</b>
<b>Addendum</b>								
<b>80-90</b>	3,210	7.4	8.6	3.5	2.1	0.0	0.4	<b>14.6</b>
<b>90-95</b>	1,460	3.4	10.5	4.1	2.3	0.0	0.4	<b>17.3</b>
<b>95-99</b>	1,240	2.9	13.1	3.7	2.7	0.6	0.3	<b>20.4</b>
<b>Top 1 Percent</b>	350	0.8	21.3	1.4	3.9	1.5	0.2	<b>28.4</b>
<b>Top 0.1 Percent</b>	40	0.1	22.4	0.7	4.6	1.4	0.2	<b>29.2</b>

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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.