

Table T21-0128
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2018¹
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	45,010	26.2	-5.2	6.5	0.5	0.0	1.0	3.0
Second Quintile	37,480	21.8	-1.4	7.7	0.7	0.0	0.9	7.8
Middle Quintile	35,170	20.5	3.6	8.0	0.8	0.0	0.8	13.2
Fourth Quintile	28,940	16.8	6.8	8.4	0.9	0.0	0.7	16.9
Top Quintile	24,040	14.0	15.4	5.9	1.7	0.2	0.6	23.8
All	171,890	100.0	9.8	6.9	1.3	0.1	0.7	18.7
Addendum								
80-90	12,310	7.2	9.4	8.5	1.1	0.0	0.7	19.6
90-95	6,020	3.5	12.0	7.9	1.2	0.0	0.6	21.8
95-99	4,600	2.7	15.5	6.1	1.5	0.1	0.6	23.8
Top 1 Percent	1,120	0.7	23.1	2.2	2.9	0.4	0.4	29.0
Top 0.1 Percent	120	0.1	23.4	1.1	3.9	0.4	0.3	29.1

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 breaks are (in 2020 dollars): 20% \$26,000; 40% \$51,400; 60% \$91,200; 80% \$164,900; 90% \$242,000; 95% \$344,500; 99% \$818,100; 99.9% \$3,476,900.

(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 T21-0128
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	37,220	21.7	-9.7	7.4	0.5	0.0	1.0	-0.9
Second Quintile	35,210	20.5	-2.9	7.7	0.6	0.0	1.0	6.4
Middle Quintile	35,010	20.4	2.5	7.9	0.7	0.0	0.8	11.9
Fourth Quintile	32,770	19.1	6.3	8.4	0.9	0.0	0.7	16.3
Top Quintile	30,430	17.7	15.2	6.0	1.7	0.2	0.6	23.6
All	171,890	100.0	9.8	6.9	1.3	0.1	0.7	18.7
Addendum								
80-90	15,600	9.1	9.5	8.5	1.0	0.0	0.7	19.7
90-95	7,560	4.4	11.8	7.8	1.2	0.0	0.6	21.5
95-99	5,900	3.4	15.1	6.2	1.5	0.1	0.6	23.5
Top 1 Percent	1,370	0.8	22.9	2.3	2.9	0.4	0.4	28.8
Top 0.1 Percent	140	0.1	23.4	1.1	3.9	0.4	0.3	29.1

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

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(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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

(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 T21-0128
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	23,240	28.0	#	-4.0	6.3	0.5	0.0	1.1	3.9
Second Quintile	18,770	22.6	#	0.5	6.5	0.7	0.0	1.0	8.8
Middle Quintile	17,540	21.1	#	4.1	7.7	0.8	0.0	0.9	13.5
Fourth Quintile	13,740	16.6	#	7.7	8.5	1.0	0.0	0.8	17.8
Top Quintile	9,120	11.0	#	14.9	6.3	1.8	0.6	0.6	24.2
All	83,060	100.0	#	8.5	7.1	1.2	0.3	0.8	17.9
Addendum									
80-90	5,210	6.3	#	11.0	8.5	1.1	0.0	0.7	21.3
90-95	2,080	2.5	#	12.4	7.8	1.5	0.0	0.6	22.2
95-99	1,530	1.8	#	15.4	6.0	1.8	0.5	0.6	24.3
Top 1 Percent	300	0.4	#	22.5	2.0	3.2	2.2	0.4	30.3
Top 0.1 Percent	30	0.0	#	22.9	0.9	4.3	2.2	0.3	30.5

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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

(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 T21-0128
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	6,900	11.0	# -8.3	6.6	0.4	0.0	0.9	-0.3
Second Quintile	8,670	13.8	# -3.0	6.8	0.6	0.0	1.0	5.4
Middle Quintile	11,580	18.4	# 1.6	7.5	0.7	0.0	0.8	10.7
Fourth Quintile	15,690	24.9	# 5.6	8.3	0.8	0.0	0.7	15.4
Top Quintile	19,610	31.2	# 15.2	6.0	1.6	0.0	0.6	23.4
All	62,920	100.0	# 11.3	6.6	1.4	0.0	0.6	19.9
Addendum								
80-90	9,380	14.9	# 9.0	8.4	1.0	0.0	0.7	19.0
90-95	5,090	8.1	# 11.6	7.9	1.1	0.0	0.7	21.3
95-99	4,130	6.6	# 15.0	6.2	1.4	0.0	0.6	23.3
Top 1 Percent	1,000	1.6	# 23.0	2.4	2.7	0.1	0.4	28.6
Top 0.1 Percent	100	0.2	# 23.7	1.1	3.7	0.2	0.3	28.9

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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

(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 T21-0128
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	6,750	29.8	# -22.8	10.4	0.4	0.0	0.8	-11.1
Second Quintile	7,120	31.5	# -8.7	10.6	0.5	0.0	0.9	3.3
Middle Quintile	5,060	22.4	# 0.4	9.3	0.5	0.0	0.8	11.1
Fourth Quintile	2,590	11.5	# 6.1	9.7	0.7	0.0	0.8	17.2
Top Quintile	1,050	4.7	# 15.6	5.8	1.9	0.0	0.6	23.9
All	22,610	100.0	# 0.8	9.0	0.8	0.0	0.8	11.4
Addendum								
80-90	660	2.9	# 10.1	8.9	0.9	0.0	0.7	20.6
90-95	250	1.1	# 12.9	6.5	1.0	0.0	0.7	21.1
95-99	120	0.5	# 17.3	5.5	1.3	0.0	0.6	24.8
Top 1 Percent	30	0.1	# 23.3	1.6	4.0	0.1	0.4	29.4
Top 0.1 Percent	0	0.0	# 22.7	0.6	5.5	0.0	0.3	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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

(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.

T21-0128
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					
	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	10,770	20.9	-22.2	10.7	0.5	0.0	0.8	-10.2
Second Quintile	11,180	21.7	-8.1	10.7	0.5	0.0	1.0	4.1
Middle Quintile	10,290	20.0	0.7	10.0	0.5	0.0	0.8	12.0
Fourth Quintile	9,730	18.9	5.7	10.2	0.6	0.0	0.8	17.2
Top Quintile	9,280	18.0	16.2	6.4	1.5	0.0	0.6	24.6
All	51,480	100.0	9.2	8.1	1.1	0.0	0.7	19.1
Addendum								
80-90	4,700	9.1	9.6	9.6	0.8	0.0	0.7	20.6
90-95	2,300	4.5	12.6	8.4	0.9	0.0	0.7	22.6
95-99	1,810	3.5	16.6	6.3	1.1	0.0	0.6	24.7
Top 1 Percent	470	0.9	23.8	2.5	2.6	0.0	0.4	29.3
Top 0.1 Percent	50	0.1	23.6	1.2	3.8	0.0	0.3	29.0

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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

- (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.

T21-0128
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	8,170	19.6	-0.5	0.7	0.3	0.0	0.7	1.2
Second Quintile	10,350	24.9	-0.2	1.2	0.8	0.1	0.8	2.7
Middle Quintile	9,270	22.3	1.9	1.7	1.2	0.0	0.7	5.5
Fourth Quintile	7,250	17.4	5.5	2.7	1.6	0.0	0.6	10.4
Top Quintile	6,130	14.7	14.5	2.9	2.8	0.7	0.4	21.4
All	41,640	100.0	9.2	2.5	2.1	0.4	0.6	14.7
Addendum								
80-90	3,130	7.5	8.6	3.5	2.0	0.0	0.6	14.6
90-95	1,460	3.5	10.4	4.1	2.3	0.0	0.5	17.3
95-99	1,200	2.9	13.0	3.7	2.6	0.5	0.5	20.3
Top 1 Percent	350	0.8	21.2	1.4	3.8	1.5	0.3	28.2
Top 0.1 Percent	40	0.1	22.2	0.7	4.5	1.4	0.3	29.1

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% \$17,900; 40% \$34,900; 60% \$60,100; 80% \$101,100; 90% \$146,600; 95% \$205,300; 99% \$474,200; 99.9% \$1,999,700.

(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.