

Table T21-0126
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2017 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	44,570	26.3	-5.0	6.5	0.7	0.0	1.0	3.2
Second Quintile	36,790	21.7	-0.9	7.6	0.9	0.0	0.8	8.5
Middle Quintile	34,580	20.4	4.5	8.0	1.1	0.0	0.7	14.3
Fourth Quintile	28,500	16.8	7.8	8.4	1.2	0.1	0.6	18.1
Top Quintile	23,800	14.0	16.7	6.0	2.3	0.3	0.5	25.7
All	169,560	100.0	10.8	7.0	1.7	0.2	0.6	20.2
Addendum								
80-90	12,180	7.2	10.3	8.6	1.4	0.0	0.6	20.9
90-95	5,970	3.5	12.9	8.0	1.6	0.2	0.5	23.2
95-99	4,540	2.7	17.4	6.2	1.9	0.2	0.5	26.2
Top 1 Percent	1,120	0.7	24.4	2.2	3.8	0.5	0.3	31.2
Top 0.1 Percent	110	0.1	24.6	1.1	5.1	0.4	0.3	31.4

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% \$51,000; 60% \$90,500; 80% \$162,900; 90% \$238,000; 95% \$338,400; 99% \$807,500; 99.9% \$3,495,300.

(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.

Table T21-0126
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2017 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	36,710	21.7	-9.6	7.5	0.6	0.0	0.9	-0.7
Second Quintile	34,720	20.5	-2.3	7.7	0.8	0.0	0.9	7.1
Middle Quintile	34,370	20.3	3.3	7.9	1.0	0.0	0.7	12.9
Fourth Quintile	32,320	19.1	7.2	8.5	1.2	0.0	0.6	17.5
Top Quintile	30,120	17.8	16.4	6.0	2.3	0.3	0.5	25.5
All	169,560	100.0	10.8	7.0	1.7	0.2	0.6	20.2
Addendum								
80-90	15,410	9.1	10.4	8.5	1.4	0.0	0.6	20.9
90-95	7,490	4.4	12.8	8.0	1.6	0.1	0.6	23.1
95-99	5,870	3.5	16.7	6.3	2.0	0.3	0.5	25.7
Top 1 Percent	1,360	0.8	24.1	2.3	3.8	0.5	0.3	31.0
Top 0.1 Percent	140	0.1	24.5	1.1	5.1	0.5	0.2	31.4

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% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0126
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2017 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	22,840	28.1 #	-3.9	6.3	0.6	0.0	1.1	4.2
Second Quintile	18,410	22.7 #	0.9	6.5	1.0	0.1	0.9	9.3
Middle Quintile	16,960	20.9 #	4.8	7.7	1.1	0.0	0.8	14.3
Fourth Quintile	13,400	16.5 #	8.5	8.5	1.3	0.0	0.7	18.9
Top Quintile	8,950	11.0 #	15.5	6.4	2.4	1.1	0.5	25.8
All	81,270	100.0 #	9.1	7.1	1.7	0.5	0.7	19.0
Addendum								
80-90	5,080	6.3 #	11.7	8.5	1.5	0.1	0.6	22.4
90-95	2,040	2.5 #	13.0	8.0	1.9	0.4	0.6	23.9
95-99	1,530	1.9 #	15.8	6.2	2.4	1.4	0.5	26.2
Top 1 Percent	290	0.4 #	22.8	2.0	4.3	2.8	0.3	32.3
Top 0.1 Percent	30	0.0 #	23.6	0.9	5.7	2.4	0.2	32.8

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:

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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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0126
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2017 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	6,800	10.9	#	-8.3	6.7	0.6	0.0	0.8	-0.3
Second Quintile	8,520	13.6	#	-2.5	6.8	0.8	0.0	0.9	6.0
Middle Quintile	11,490	18.4	#	2.5	7.6	1.0	0.0	0.7	11.7
Fourth Quintile	15,660	25.1	#	6.5	8.3	1.1	0.0	0.6	16.6
Top Quintile	19,520	31.2	#	16.6	6.0	2.2	0.1	0.5	25.3
All	62,470	100.0	#	12.5	6.6	1.8	0.0	0.5	21.5
Addendum									
80-90	9,340	15.0	#	9.9	8.4	1.4	0.0	0.6	20.3
90-95	5,070	8.1	#	12.7	8.0	1.5	0.0	0.5	22.8
95-99	4,100	6.6	#	16.9	6.3	1.9	0.0	0.5	25.6
Top 1 Percent	1,000	1.6	#	24.4	2.4	3.6	0.2	0.3	30.9
Top 0.1 Percent	100	0.2	#	24.9	1.2	4.8	0.2	0.3	31.2

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% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0126
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Income Percentile, 2017 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	6,720	29.7	# -22.3	10.3	0.6	0.0	0.8	-10.6
Second Quintile	7,150	31.6	# -7.4	10.5	0.6	0.0	0.9	4.6
Middle Quintile	5,100	22.6	# 1.7	9.3	0.7	0.0	0.7	12.5
Fourth Quintile	2,550	11.3	# 7.2	9.7	0.9	0.0	0.7	18.5
Top Quintile	1,040	4.6	# 16.4	5.9	2.4	0.0	0.5	25.3
All	22,600	100.0	# 1.8	9.0	1.1	0.0	0.7	12.6
Addendum								
80-90	650	2.9	# 11.1	9.1	1.2	0.0	0.6	22.0
90-95	250	1.1	# 13.9	6.6	1.3	0.0	0.6	22.4
95-99	120	0.5	# 17.9	5.6	1.8	0.1	0.6	25.9
Top 1 Percent	30	0.1	# 23.9	1.6	5.1	0.1	0.3	31.1
Top 0.1 Percent	0	0.0	# 23.9	0.7	6.8	0.1	0.3	31.7

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% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0126
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2017 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	10,820	20.9	-21.6	10.5	0.6	0.0	0.8	-9.7
Second Quintile	11,210	21.7	-6.8	10.7	0.6	0.0	0.9	5.4
Middle Quintile	10,420	20.2	2.0	9.9	0.7	0.0	0.7	13.4
Fourth Quintile	9,730	18.8	6.8	10.2	0.8	0.0	0.6	18.4
Top Quintile	9,260	17.9	17.7	6.4	1.9	0.0	0.5	26.6
All	51,690	100.0	10.5	8.1	1.4	0.0	0.6	20.7
Addendum								
80-90	4,700	9.1	10.6	9.6	1.1	0.0	0.6	21.9
90-95	2,300	4.5	14.0	8.5	1.2	0.0	0.6	24.3
95-99	1,790	3.5	18.8	6.4	1.5	0.0	0.5	27.3
Top 1 Percent	470	0.9	25.2	2.5	3.5	0.0	0.3	31.5
Top 0.1 Percent	50	0.1	24.8	1.2	4.9	0.0	0.3	31.2

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% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

- (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 T21-0126
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2017 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	7,470	18.7	-0.5	0.7	0.4	0.0	0.5	1.1
Second Quintile	10,010	25.1	-0.1	1.2	1.1	0.1	0.5	2.7
Middle Quintile	9,020	22.6	2.2	1.7	1.6	0.0	0.5	6.0
Fourth Quintile	7,040	17.6	6.2	2.7	2.2	0.0	0.5	11.6
Top Quintile	5,940	14.9	15.5	3.0	3.8	1.2	0.4	23.7
All	39,950	100.0	9.9	2.5	2.8	0.7	0.4	16.4
Addendum								
80-90	3,060	7.7	9.5	3.6	2.6	0.1	0.5	16.3
90-95	1,390	3.5	11.2	4.3	3.0	0.5	0.4	19.4
95-99	1,160	2.9	14.2	3.8	3.5	1.5	0.4	23.3
Top 1 Percent	340	0.9	22.1	1.5	5.0	1.9	0.3	30.8
Top 0.1 Percent	40	0.1	22.8	0.7	6.0	1.6	0.2	31.2

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% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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.