

8-Jan-23

Average Federal Tax Rates for Elderly Headed Households,
by Comprehensive Household Income Quintile, 1979-2019

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Elderly 65+ Percentile	Elderly 65+ Percentile	80th-99th Percentile	Top 1%
Average Total Federal Tax Rate (percent)										
1979	2.3	5.4	9.7	13.7	27.1	16.1	17.9	20.7	26.3	36.7
1980	2.6	4.2	8.7	12.1	25.4	17.1	16.6	20.1	26.4	35.0
1981	2.3	2.4	7.5	11.1	22.3	16.0	16.1	19.2	24.5	31.7
1982	1.9	2.6	6.0	8.1	20.2	10.0	12.1	16.2	21.4	27.3
1983	2.4	2.1	6.2	9.5	18.6	10.9	12.2	16.0	20.4	26.8
1984	2.5	2.2	6.1	9.2	18.0	10.9	12.1	15.9	20.4	27.9
1985	2.7	3.2	6.6	10.0	20.5	14.7	13.3	17.7	21.8	26.5
1986	2.4	2.9	6.2	9.2	20.0	14.4	12.1	17.4	22.0	24.0
1987	2.9	3.7	7.3	11.1	22.6	16.4	15.3	19.4	23.9	28.9
1988	3.0	4.0	7.7	11.3	22.6	16.8	15.9	19.2	23.2	29.8
1989	2.7	3.9	7.4	11.2	22.1	16.3	15.5	19.2	23.1	27.8
1990	3.1	3.9	7.6	10.7	21.5	16.9	16.1	19.5	22.9	27.2
1991	2.9	3.6	7.0	9.9	20.5	15.9	14.3	17.8	21.9	27.0
1992	3.0	3.9	6.6	10.1	21.0	16.4	14.4	17.9	21.6	26.3
1993	3.1	3.8	6.8	9.9	22.0	16.8	14.3	17.8	22.1	26.8
1994	3.3	3.7	6.8	10.2	23.2	16.4	15.3	18.7	23.1	26.3
1995	3.7	3.7	7.4	10.1	23.7	16.9	16.1	19.4	24.2	29.9
1996	3.4	3.8	7.1	10.0	24.3	17.1	15.9	20.0	24.3	31.1
1997	3.6	4.4	8.1	11.3	25.7	17.4	16.6	20.9	24.6	29.9
1998	3.2	3.9	7.6	10.3	23.1	16.9	15.8	19.9	23.4	29.8
1999	3.6	4.4	8.2	11.3	23.7	17.4	16.6	20.9	24.6	29.9
2000	3.4	4.4	7.9	11.3	23.3	17.1	16.6	20.0	23.6	29.4
2001	2.6	2.9	6.2	8.7	21.6	16.1	14.7	18.2	22.0	26.0
2002	2.9	3.5	5.5	8.6	21.0	14.2	13.7	17.1	21.9	26.3
2003	2.9	2.4	5.5	8.8	20.7	14.1	13.4	16.9	20.9	26.3
2004	2.6	3.4	5.7	9.3	21.5	15.1	13.8	17.3	21.4	26.2
2005	2.5	3.5	6.2	9.8	22.2	16.1	14.4	17.6	22.6	26.7
2006	2.5	3.5	5.9	9.8	22.1	16.2	14.6	17.9	22.7	26.4
2007	2.3	3.6	5.9	9.7	21.2	15.9	14.1	17.4	21.9	26.3
2008	0.4	1.8	3.8	7.2	18.0	12.1	11.1	15.1	19.8	25.8
2009	2.0	2.4	4.1	7.3	18.0	12.4	11.3	14.6	18.5	26.3
2010	2.0	2.3	4.0	7.4	18.9	12.3	11.2	14.5	18.6	27.9
2011	2.1	2.7	4.4	7.9	18.5	12.7	12.2	15.7	19.9	27.2
2012	2.2	2.7	4.6	8.1	19.1	12.8	12.5	16.1	20.5	27.0
2013	2.5	3.1	5.3	8.8	21.7	15.7	13.4	17.0	22.0	31.8
2014	2.4	3.1	5.4	9.2	22.3	15.4	13.8	17.1	22.1	32.1
2015	2.3	3.1	5.4	9.3	22.3	16.3	13.8	17.4	22.2	31.7
2016	2.2	3.0	5.4	9.1	22.0	16.9	13.9	17.4	22.1	31.4
2017	2.1	2.9	5.4	9.5	21.4	15.7	13.8	16.9	21.7	29.8
2018	2.1	2.9	5.5	9.7	18.8	14.7	12.8	16.1	19.9	27.4
2019	1.9	3.0	5.1	8.8	19.9	14.6	12.9	16.1	19.9	27.8

Average Individual Income Tax Rate (percent)

1979	0.1	0.5	2.0	4.3	14.1	4.2	7.2	9.3	12.4	21.4
1980	0.1	0.5	2.3	4.5	14.7	4.8	7.6	10.2	14.6	22.6
1981	0.1	0.5	2.1	4.3	14.6	4.1	7.7	10.6	15.9	21.9
1982	0.1	0.4	1.9	4.2	13.9	4.7	7.3	9.9	15.1	20.7
1983	0.1	0.4	1.6	2.8	12.4	2.8	6.8	9.0	14.2	20.0
1984	0.2	0.4	1.5	4.1	12.2	4.3	6.8	10.5	14.5	19.3
1985	0.2	0.4	1.7	4.0	13.3	4.5	7.0	10.5	14.2	20.1
1986	0.1	0.4	1.7	3.9	13.0	4.4	7.1	10.0	13.2	17.9
1987	0.1	0.3	1.6	4.0	13.2	3.8	7.1	10.1	14.5	18.6
1988	0.1	0.5	1.9	4.4	13.7	4.3	7.8	10.3	13.6	18.1
1989	0.2	0.5	1.9	4.6	13.6	4.1	7.9	10.7	13.9	19.0
1990	0.2	0.5	1.8	4.5	13.4	4.0	7.8	10.6	13.8	19.0
1991	0.2	0.4	1.8	4.0	12.1	7.2	7.3	9.8	12.7	17.4
1992	0.2	0.5	1.9	4.1	12.0	7.3	7.4	9.9	12.8	17.5
1993	0.1	0.4	1.3	3.5	12.0	7.1	6.8	8.9	11.7	16.6
1994	0.3	0.3	1.3	3.8	12.7	7.4	7.3	9.7	12.9	18.8
1995	0.2	0.3	1.7	3.6	13.1	7.8	7.9	10.0	13.3	18.7
1996	0.2	0.4	1.6	3.5	14.0	7.8	7.7	10.7	13.6	18.5
1997	0.2	0.4	1.8	3.9	14.1	9.1	8.0	10.8	14.2	20.2
1998	0.2	0.3	2.2	4.1	14.1	11.3	10.2	11.4	14.6	18.8
1999	0.3	0.6	2.4	4.5	14.8	9.8	9.1	11.5	14.8	20.2
2000	0.3	0.6	2.5	4.9	15.1	10.9	9.5	11.1	15.1	20.5
2001	0.1	0.4	1.5	4.1	14.2	8.8	8.4	11.1	14.4	20.5
2002	0.3	0.3	1.2	3.7	13.6	9.2	7.9	10.5	13.7	20.0
2003	0.2	0.3	1.3	3.8	13.7	9.3	8.0	10.6	13.8	20.1
2004	0.6	0.3	1.2	3.8	11.9	7.6	7.2	9.0	11.7	16.2
2005	0.1	0.3	1.4	3.7	11.9	7.9	7.3	9.2	12.1	16.0
2006	0.1	0.2	1.1	3.9	11.9	8.0	7.2	9.2	12.2	15.8
2007	0.1	0.3	1.4	4.2	12.4	8.6	7.4	9.6	12.7	16.1
2008	-0.6	-0.1	-0.1	2.7	11.0	7.2	6.3	8.8	12.6	17.1
2009	-0.1	0.2	0.7	3.9	11.2	8.5	7.2	9.1	11.4	17.4
2010	-0.1	-0.1	0.7	3.1	11.4	7.3	6.6	8.8	12.2	16.9
2011	0.1	0.3	1.0	3.8	12.2	7.8	7.3	8.7	12.7	17.3
2012	0.0	0.2	1.1	3.9	12.5	8.5	7.4	8.9	13.0	17.0
2013	0.0	0.2	1.2	4.0	13.1	8.7	8.1	9.0	13.1	17.1
2014	-0.1	0.2	1.3	4.1	13.7	9.3	8.7	13.3	13.0	17.0
2015	-0.1	0.0	1.3	4.3	14.0	9.5	7.8	10.1	13.5	21.1
2016	-0.1	0.0	1.3	4.3	14.0	9.7	7.9	10.2	13.6	21.0
2017	-0.2	0.0	1.4	4.9	14.3	9.7	8.1	10.5	14.1	21.4
2018	-0.3	-0.2	1.0	4.1	13.4	9.1	7.3	9.8	13.1	20.5
2019	0.4	-0.2	1.3	4.2	13.4	9.0	7.4	10.0	13.1	20.6

Average Payroll Tax Rate (percent)

1979	0.6	1.3	2.4	2.8	1.9	1.9	3.2	3.2	2.0	0.4
1980	0.6	1.1	2.2	2.5	1.8	1.8	2.9	2.7	2.0	0.5
1981	0.5	1.0	2.2	2.4	2.0	1.9	2.8	2.9	2.1	0.6
1982	0.4	0.9	1.9	2.0	2.1	1.9	2.6	2.8	2.3	0.6
1983	0.5	0.8	1.8	2.1	2.0	1.9	2.7	2.8	2.0	0.8
1984	0.5	0.9	1.9	2.0	2.0	1.9	2.7	2.9	2.1	0.7
1985	0.6	0.9	1.9	2.0	2.0	1.9	2.8	2.9	2.1	0.7
1986	0.6	1.0	2.1	2.6	1.8	1.9	2.8	2.7	2.2	0.6
1987	0.6	1.0	2.0	2.5	1.8	1.9	2.8	2.7	2.2	0.6
1988	0.6	1.0	2.1	2.5	2.0	2.0	3.4	3.0	2.0	0.6
1989	0.6	1.1	2.0	2.4	1.9	1.9	3.0	2.7	2.1	0.7
1990	0.5	1.1	2.2	2.3	2.1	2.0	3.0	2.8	2.3	0.7
1991	0.7	1.0	2.0	2.2	2.2	2.0	3.0	2.8	2.3	0.7
1992	0.6	1.0	1.7	2.2	2.3	2.0	3.2	2.7	2.5	1.0
1993	0.7	0.9	1.8	2.4	2.2	2.0	3.0	2.8	2.5	1.0
1994	0.7	0.8	1.7	2.3	2.2	2.0	2.9	2.7	2.5	1.2
1995	0.8	0.9	1.8	2.2	2.2	2.0	2.9	2.8	2.3	1.1
1996	0.8	0.9	1.8	2.2	2.2	2.0	2.9	2.8	2.3	1.1
1997	1.0	1.0	2.0	2.1	2.0	1.9	2.8	2.8	2.3	0.9
1998	0.9	1.0	2.0	2.1	2.0	1.9	2.8	2.8	2.3	0.9
1999	0.9	1.3	2.1	2.4	1.9	2.0	2.9	2.8	2.1	0.9
2000	0.9	1.4	2.0	2.5	1.9	2.0	2.9	2.7	2.3	0.9
2001	0.7	1.5	2.1	2.6	2.3	2.2	3.0	3.3	2.8	1.0
2002	0.8	1.2	2.0	2.2	2.2	2.1	3.0	3.1	2.9	1.1
2003	0.8	1.2	1.9	2.4	2.5	2.2	3.2	3.5	3.0	1.0
2004	0.8	1.3	2.0	2.5	2.2	2.1	3.0	3.4	2.8	0.9
2005	0.7	1.3	2.0	2.4	2.1	2.1	3.0	3.2	2.7	0.8
2006	0.7	1.3	2.0	2.4	2.1	2.0	3.0	3.2	2.7	0.8
2007	0.8	1.3	2.1	2.5	2.0	2.0	2.9	3.0	2.4	0.7
2008	0.8	1.4	2.1	2.5	2.4	2.3	3.0	3.4	3.2	1.0
2009	0.8	1.3	1.9	2.4	2.6	2.4	2.9	3.3	3.4	1.2
2010	0.7	1.4	1.7	2.1	2.2	2.2	3.2	3.2	3.0	1.2
2011	0.8	1.3	1.7	2.2	2.2	2.1	2.9	3.2	3.0	1.0
2012	0.9	1.3	1.6	2.0	2.0	2.0	3.0	3.0	2.8	1.4
2013	1.0	1.4	2.2	2.7	2.6	2.5	3.2	3.6	3.2	1.2
2014	1.0	1.2	2.2	2.7	2.8	2.6	3.2	3.6	3.3	1.4
2015	0.9	1.6	2.2	2.7	2.9	2.7	3.5	3.8	3.4	1.4
2016	1.0	1.6	2.3	2.8	2.9	2.7	3.6	3.7	3.5	1.3
2017	1.1	1.7	2.5	3.0	2.8	2.7	3.5	3.8	3.4	1.3
2018	1.1	1.8	2.5	3.0	2.8	2.8	3.7	3.7	3.3	1.3
2019	1.1	1.8	2.5	3.0	2.8	2.8	3.7	3.7	3.3	1.3

Average Corporate Income Tax Rate (percent)