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Average Federal Tax Rates for Nonelderly Childless Households,  
by Comprehensive Household Income Quintile, 1979-2019

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	81st - 95th Percentiles	91st - 95th Percentiles	95th - 99th Percentiles	Top 1%
Average Total Federal Tax Rate (percent)										
1979	14.7	16.0	24.8	27.4	24.6	25.0	25.8	27.6	33.5	
1980	14.6	18.1	21.0	21.5	27.3	25.5	25.5	25.5	27.8	31.8
1981	15.3	18.7	21.6	24.3	25.0	26.1	26.7	27.2	27.8	29.2
1982	15.4	17.4	20.3	23.3	24.4	24.2	24.7	25.2	26.2	27.2
1983	15.5	17.2	19.7	22.3	24.3	22.7	23.6	24.2	23.9	26.1
1984	15.4	17.0	19.3	22.1	24.1	22.6	23.5	23.2	23.5	25.0
1985	16.6	18.2	20.7	22.7	24.4	23.1	23.9	24.3	24.1	25.6
1986	16.5	18.1	20.6	22.6	23.3	23.1	23.8	24.4	24.1	25.3
1987	16.4	18.1	20.4	22.5	23.6	24.0	24.1	25.1	26.1	30.0
1988	16.4	18.1	20.3	22.3	23.1	24.1	24.3	25.0	25.4	30.4
1989	16.6	18.4	20.7	22.9	25.5	24.7	24.8	24.8	25.5	27.8
1990	17.1	18.4	20.8	22.8	25.7	24.0	24.0	24.9	25.4	29.0
1991	17.1	18.4	20.8	22.9	25.7	24.0	24.3	24.7	25.4	29.0
1992	17.1	18.4	20.8	22.4	26.8	24.5	23.8	25.0	26.4	33.0
1993	17.1	18.4	20.8	22.4	26.8	24.5	23.8	25.0	26.4	33.0
1994	16.8	18.4	20.8	22.4	27.4	24.3	24.3	25.3	25.3	31.3
1995	16.8	18.8	20.8	22.6	27.7	25.1	24.5	25.7	27.3	34.5
1996	16.8	18.8	20.8	22.6	28.0	24.7	24.7	25.1	27.5	31.7
1997	16.9	18.6	20.7	22.8	28.4	25.1	25.1	25.5	27.5	33.9
1998	16.1	18.4	20.5	22.8	28.5	25.3	24.7	25.3	26.0	32.7
1999	16.0	18.5	20.5	22.7	28.6	25.3	24.7	25.1	26.5	32.2
2000	16.0	18.5	20.5	22.7	28.6	25.3	24.7	25.1	26.5	32.2
2001	16.1	18.5	20.5	22.7	28.6	25.3	24.7	25.1	26.5	31.5
2002	15.1	18.3	20.4	22.5	28.5	25.2	24.7	25.1	25.8	30.8
2003	14.9	15.9	18.1	20.2	25.1	22.4	21.9	23.4	24.5	30.0
2004	14.9	15.9	18.1	20.2	25.1	22.4	21.9	23.4	24.5	30.0
2005	15.1	16.3	18.4	20.5	25.5	22.8	22.3	23.6	25.8	29.8
2006	15.1	16.3	18.4	20.5	25.5	22.8	22.3	23.6	25.8	29.8
2007	11.0	13.0	15.6	18.3	24.2	20.5	20.8	22.5	24.7	29.3
2008	11.8	13.1	15.7	18.4	24.1	20.3	20.5	22.4	24.8	28.7
2009	13.4	15.2	17.5	20.4	26.7	23.1	22.8	24.4	26.8	33.2
2010	13.4	15.5	17.6	20.5	26.5	23.0	22.8	24.3	26.5	33.0
2011	12.8	14.3	16.3	19.1	25.3	21.8	21.7	23.3	24.9	30.5
2012	12.8	14.3	16.3	19.1	25.3	21.8	21.7	23.3	24.9	30.5
2013	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2014	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2015	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2016	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2017	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2018	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3
2019	13.2	16.7	19.4	20.5	25.2	21.7	21.8	23.5	25.2	30.3

## Average Individual Income Tax Rate (percent)

1979	2.3	5.7	8.4	10.1	12.9	13.0	14.7	17.5	22.6	
1980	2.6	6.3	9.1	11.7	16.9	16.3	15.3	14.0	15.7	22.5
1981	2.1	6.7	9.5	12.2	17.0	15.9	14.4	16.2	16.6	20.9
1982	2.5	7.5	10.3	12.8	17.5	15.2	14.7	16.4	17.0	21.5
1983	2.7	5.4	7.8	10.2	14.2	11.6	11.8	13.2	14.7	19.1
1984	2.7	5.4	7.8	10.2	14.2	11.6	11.8	13.2	14.7	19.1
1985	2.8	5.6	7.9	10.2	14.0	11.5	11.5	12.7	14.5	18.8
1986	2.8	5.6	7.9	10.2	14.0	11.5	11.5	12.7	14.5	18.8
1987	1.6	4.7	7.2	9.2	14.8	11.2	13.0	15.7	22.2	
1988	1.8	4.9	7.2	9.3	14.5	11.7	11.2	12.7	15.4	20.6
1989	1.8	4.9	7.2	9.3	14.5	11.7	11.2	12.7	15.4	20.6
1990	2.0	5.1	7.3	9.4	14.7	12.1	12.2	13.7	15.4	20.6
1991	2.1	4.9	7.1	9.1	14.5	11.6	10.9	12.3	14.9	21.4
1992	2.1	4.9	7.1	9.1	14.5	11.6	10.9	12.3	14.9	21.4
1993	1.8	4.7	6.8	8.7	15.0	11.7	10.5	12.1	14.8	24.1
1994	1.8	4.7	6.8	8.7	15.0	11.7	10.5	12.1	14.8	24.1
1995	1.2	4.6	6.6	8.6	15.0	12.8	12.7	13.5	15.5	24.5
1996	1.5	4.7	6.8	8.8	16.4	12.6	11.1	13.1	16.3	24.9
1997	1.5	4.7	6.8	8.8	16.4	12.6	11.1	13.1	16.3	24.9
1998	1.4	4.6	6.6	8.6	16.3	12.5	11.0	13.0	15.3	24.7
1999	0.9	4.4	6.6	8.0	16.9	12.9	11.3	13.5	17.3	24.7
2000	0.9	4.4	6.6	8.0	17.2	13.2	11.6	13.8	17.5	24.7
2001	-0.1	4.1	5.8	7.8	15.0	11.0	10.1	12.6	15.6	24.1
2002	-0.1	4.1	5.8	7.8	15.0	11.0	10.1	12.6	15.6	24.1
2003	-0.4	2.4	4.8	7.0	13.7	10.1	9.0	10.9	14.3	20.8
2004	-0.4	2.4	4.8	7.0	13.7	10.1	9.0	10.9	14.3	20.8
2005	-0.3	2.5	4.9	7.1	14.0	10.2	9.0	10.9	14.8	19.9
2006	-0.3	2.5	4.9	7.1	14.0	10.2	9.0	10.9	14.8	19.9
2007	-0.3	0.4	3.2	5.9	13.5	9.1	8.2	10.4	14.6	21.0
2008	-0.3	0.4	3.2	5.9	13.5	9.1	8.2	10.4	14.6	21.0
2009	-3.1	3.3	6.0	13.3	8.8	8.4	8.4	10.6	14.5	20.8
2010	-3.1	3.3	6.0	13.3	8.8	8.4	8.4	10.6	14.5	20.8
2011	-3.0	3.4	6.1	13.4	8.9	8.5	8.5	10.7	14.6	20.7
2012	-1.2	1.7	4.5	7.1	14.3	10.1	9.4	11.5	15.0	20.5
2013	-1.2	1.7	4.5	7.1	14.3	10.1	9.4	11.5	15.0	20.5
2014	-1.6	1.7	4.4	7.0	14.3	10.0	9.3	11.3	14.8	20.5
2015	-1.6	1.7	4.4	7.0	14.3	10.0	9.3	11.3	14.8	20.5
2016	-1.1	2.0	4.6	7.4	14.5	10.6	10.0	12.0	16.2	23.9
2017	-1.1	2.0	4.6	7.4	14.5	10.6	10.0	12.0	16.2	23.9
2018	-1.4	1.2	3.4	6.4	15.3	11.1	9.2	11.5	15.4	24.0
2019	-1.3	1.2	3.4	6.4	15.3	11.1	9.2	11.5	15.4	24.0

## Average Payroll Tax Rate (percent)

1979	2.1	1.8	1.9	4.0	3.1	2.2	24	41	57	
1980	1.6	1.8	1.9	3.6	2.6	2.0	15	17	26	6.3
1981	1.4	1.8	1.9	3.6	2.6	2.0	15	17	26	6.3
1982	0.8	0.8	0.8	3.6	2.6	2.0	15	17	26	6.3
1983	0.9	0.9	0.9	3.6	2.6	2.0	15	17	26	6.3
1984	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1985	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1986	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1987	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1988	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1989	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1990	1.2	1.0	1.0	3.6	2.6	2.0	15	17	26	6.3
1991	2.3	1.5	1.1	3.6	2.7	2.0	15	17	26	6.3
1992	2.3	1.5	1.1	3.6	2.7	2.0	15	17	26	6.3
1993	2.3	1.5	1.1	3.6	2.7	2.0	15	17	26	6.3
1994	2.3	1.5	1.1	3.6	2.7	2.0	15	17	26	6.3
1995	2.6	1.8	1.4	3.1	2.7	2.0	15	17	26	6.3
1996	2.1	1.2	0.9	3.6	2.7	2.0	15	17	26	6.3
1997	2.3	1.6	1.2	0.6	0.6	0.6	21	25	27	