

Average Federal Tax Rates for Elderly Headed Households, by Comprehensive Household Income Quintile, 1979-2020

Year	Lowest Quintile	Second Quintile	Third Quintile	Fourth Quintile	Highest Quintile	All Quintiles	81st - 90th Percentiles	91st - 95th Percentiles	96th - 99th Percentiles	Top 1%
<b>Average Total Federal Tax Rate (percent)</b>										
1979	2.8	5.7	10.7	14.8	28.2	18.1	18.9	21.7	26.4	37.3
1980	2.2	4.5	8.4	13.8	28.7	17.1	18.0	21.4	25.6	35.6
1981	1.8	3.9	8.4	12.7	24.8	16.0	17.2	19.9	25.1	32.5
1982	1.6	3.2	7.0	10.5	21.5	14.0	14.7	17.4	22.1	27.9
1983	2.0	3.4	7.1	10.8	20.8	14.9	14.5	17.2	21.1	27.3
1984	2.0	3.9	7.5	11.6	22.3	14.9	15.7	18.7	23.0	28.0
1985	2.1	3.8	7.2	11.2	21.9	14.7	15.2	18.3	22.0	26.9
1986	2.0	3.9	7.6	11.2	21.5	14.6	15.3	18.4	21.2	26.9
1987	2.4	4.1	8.0	12.5	24.0	15.4	17.1	20.4	24.3	29.3
1988	2.4	4.4	8.4	12.6	24.0	15.8	17.8	20.9	23.2	29.1
1989	2.2	4.2	8.1	12.4	23.1	15.3	17.0	20.2	23.5	27.9
1990	2.5	4.2	8.0	12.1	22.5	14.9	16.7	19.5	23.0	27.7
1991	2.3	3.9	7.5	11.2	21.5	14.9	15.9	18.8	22.1	27.4
1992	2.4	3.8	7.2	11.4	22.1	14.4	15.8	18.9	22.2	28.9
1993	2.8	3.8	7.3	11.3	22.0	14.8	15.5	18.8	23.1	31.4
1994	2.6	3.6	7.6	11.8	24.3	15.4	16.4	20.4	23.8	32.7
1995	2.5	3.8	7.8	12.0	24.8	16.1	16.9	21.2	24.9	33.3
1996	2.5	3.8	7.5	11.9	25.4	17.1	16.9	21.2	25.3	33.4
1997	2.4	3.5	7.7	11.8	24.9	17.1	17.1	21.1	24.9	32.0
1998	2.5	3.8	8.0	12.2	24.2	16.9	17.5	20.7	24.2	30.1
1999	2.7	4.2	8.3	13.2	24.6	17.4	17.8	21.0	24.5	30.2
2000	2.6	4.2	8.2	13.4	24.3	17.1	17.9	20.8	24.3	29.7
2001	2.1	3.6	6.8	11.2	22.9	15.1	16.3	19.5	22.7	29.4
2002	2.2	3.1	5.8	10.0	22.3	14.2	15.2	18.6	22.1	29.7
2003	2.2	3.0	5.7	10.2	21.8	14.1	14.7	18.0	21.6	28.6
2004	2.1	3.1	6.0	10.5	22.5	15.1	15.9	18.4	22.0	28.4
2005	2.0	3.1	6.4	11.0	23.1	16.1	15.8	18.8	23.3	28.9
2006	1.9	2.9	6.2	11.1	23.0	16.2	15.7	18.9	23.3	28.6
2007	1.7	3.1	6.1	11.0	21.9	15.9	15.1	18.3	22.3	28.5
2008	-0.1	1.2	4.0	8.5	20.0	13.1	12.8	16.2	20.7	26.1
2009	1.8	1.9	4.0	7.9	19.2	12.4	12.5	15.7	19.6	26.6
2010	1.8	1.9	4.2	8.5	19.9	13.3	12.9	16.2	20.7	27.3
2011	1.8	2.1	4.4	8.9	20.3	13.7	13.3	16.5	20.6	27.5
2012	2.0	2.2	4.6	9.0	21.0	14.6	13.9	17.0	21.3	27.2
2013	2.1	2.5	5.1	9.9	22.8	15.7	14.7	18.1	22.8	32.2
2014	1.8	2.3	5.3	10.3	23.4	16.4	14.7	18.3	23.2	32.3
2015	1.7	2.3	5.3	10.4	23.4	16.3	15.0	18.4	23.1	32.0
2016	1.4	2.3	5.2	10.2	23.1	15.9	15.1	18.4	22.9	31.8
2017	1.3	2.2	5.3	10.4	23.1	15.6	14.8	17.9	22.2	29.9
2018	1.2	2.1	5.0	9.8	20.9	14.8	13.9	17.2	20.6	28.2
2019	0.7	2.3	5.2	9.7	20.7	14.6	14.6	17.1	20.4	28.0
2020	-11.9	-4.7	0.2	6.1	19.8	11.6	11.6	16.1	20.2	27.7
<b>Average Individual Income Tax Rate (percent)</b>										
1979	0.0	0.5	2.5	5.1	14.8	8.2	7.8	10.0	13.2	21.9
1980	0.1	0.5	2.6	5.5	15.8	8.5	8.5	10.8	14.7	23.2
1981	0.0	0.6	2.6	5.6	15.8	9.1	9.1	11.3	16.0	22.7
1982	0.1	0.5	2.5	5.1	15.0	8.7	8.4	10.8	15.5	21.3
1983	0.0	0.5	2.1	4.7	13.5	7.8	7.5	9.7	13.5	19.5
1984	0.0	0.5	2.0	4.9	14.3	8.3	7.9	10.9	14.8	19.7
1985	0.1	0.5	2.1	4.9	14.4	8.5	7.9	11.3	14.3	19.4
1986	0.1	0.5	2.1	4.8	14.0	8.4	7.7	10.8	13.4	18.2
1987	0.0	0.4	2.0	4.9	14.2	7.8	8.3	11.2	14.2	18.9
1988	0.1	0.5	2.4	5.2	14.5	8.3	8.6	10.9	14.9	19.3
1989	0.1	0.5	2.4	5.4	13.9	8.1	8.8	11.2	14.2	18.3
1990	0.0	0.6	2.5	5.3	13.6	7.9	8.8	10.8	13.8	18.3
1991	0.0	0.5	2.2	4.9	12.8	7.2	8.4	10.5	13.1	17.7
1992	0.1	0.4	1.9	4.7	12.7	7.2	7.9	10.2	12.3	18.2
1993	0.1	0.3	1.7	4.4	12.6	7.1	7.4	9.4	12.1	18.1
1994	0.0	0.3	1.9	4.5	13.4	7.4	7.9	10.6	12.9	19.3
1995	0.0	0.3	2.1	4.6	13.7	7.8	8.4	11.0	13.6	19.9
1996	0.0	0.3	2.0	4.7	14.7	8.4	8.4	11.4	14.4	20.8
1997	0.0	0.3	2.3	4.8	14.8	9.1	9.0	11.6	14.4	20.5
1998	0.0	0.4	2.0	5.4	14.8	9.3	9.5	11.9	14.4	19.8
1999	0.0	0.5	2.7	6.1	15.5	9.8	9.8	12.2	15.1	20.5
2000	0.0	0.4	2.8	6.6	15.8	10.0	10.5	12.5	15.5	20.7
2001	-0.1	0.3	1.8	5.5	15.1	8.8	8.5	11.9	14.8	19.8
2002	0.0	0.1	1.5	4.8	14.5	8.2	9.0	11.4	14.2	20.3
2003	-0.1	0.0	1.3	4.6	12.4	7.1	7.6	9.7	12.2	17.0
2004	-0.1	0.1	1.4	4.7	12.4	7.8	7.8	9.6	12.0	16.3
2005	-0.1	0.1	1.4	4.8	12.4	7.9	7.7	9.5	12.4	16.1
2006	-0.1	0.1	1.4	4.8	12.3	8.0	7.8	9.6	12.5	15.9
2007	0.0	0.2	1.6	5.1	12.9	8.6	8.1	10.1	13.0	18.2
2008	-1.8	-1.3	0.2	3.7	12.5	7.2	7.0	9.3	13.1	17.3
2009	-0.3	-0.2	0.7	3.8	11.9	6.9	7.0	8.9	11.9	17.7
2010	-0.3	-0.3	0.8	4.0	12.1	7.3	7.2	9.5	12.7	17.1
2011	-0.1	0.0	1.1	4.7	12.8	7.9	7.9	10.2	13.1	17.5
2012	-0.1	0.0	1.1	4.7	13.0	8.5	8.0	10.3	13.5	17.1
2013	-0.1	0.0	1.3	4.8	13.7	8.7	8.1	10.2	13.4	20.6
2014	-0.2	-0.2	1.3	5.1	14.3	9.3	8.2	10.3	13.8	21.8
2015	-0.4	-0.3	1.3	5.3	14.6	9.5	8.5	10.6	14.0	21.4
2016	-0.5	-0.3	1.4	5.3	14.4	9.2	8.6	10.8	14.1	21.1
2017	-0.7	-0.4	1.6	5.7	15.0	9.8	8.8	11.0	14.6	21.9
2018	-0.9	-0.6	1.2	5.0	14.0	9.1	8.0	10.2	13.4	20.8
2019	-1.1	-0.5	1.4	5.0	14.0	9.0	8.1	10.5	13.4	20.9
2020	-12.8	-7.0	-3.2	1.8	13.5	6.4	6.0	9.3	13.3	21.4
<b>Average Payroll Tax Rate (percent)</b>										
1979	0.5	1.4	2.5	2.9	1.9	1.9	3.3	3.5	2.0	0.5
1980	0.4	1.2	2.2	2.7	1.9	1.8	3.0	3.0	1.8	0.1
1981	0.3	1.3	2.2	2.5	2.1	1.9	3.1	3.0	2.2	0.7
1982	0.3	1.1	2.0	2.4	2.1	1.9	3.1	3.1	2.4	0.8
1983	0.3	1.0	1.9	2.4	2.0	1.9	2.9	3.0	2.1	0.8
1984	0.3	1.1	2.0	2.5	2.1	1.9	3.2	3.0	2.2	0.7
1985	0.4	1.0	1.9	2.5	2.0	1.9	3.1	3.2	2.3	0.8
1986	0.4	1.1	2.1	2.6	1.8	1.9	3.4	2.9	2.3	0.6
1987	0.4	1.0	2.0	2.7	2.1	2.0	3.5	3.0	2.2	0.7
1988	0.4	1.1	2.0	2.7	2.0	2.0	3.7	3.1	2.2	0.6
1989	0.4	1.2	1.9	2.6	2.0	1.9	3.2	2.8	2.2	0.7
1990	0.4	1.2	2.0	2.8	2.1	2.0	3.2	3.0	2.5	0.7
1991	0.4	1.1	1.9	2.4	2.2	2.0	2.8	3.2	2.4	1.0
1992	0.4	1.0	1.8	2.5	2.3	2.0	3.3	2.8	2.7	1.0
1993	0.4	0.8	1.8	2.4	2.2	2.0	2.8	3.0	2.6	1.0
1994	0.4	0.9	1.7	2.6	2.3	2.0	2.9	2.9	2.6	1.2
1995	0.5	1.0	1.8	2.6	2.3	2.0	2.9	3.0	2.6	1.1
1996	0.5	1.0	1.8	2.5	2.2	2.0	2.9	2.9	2.5	1.0
1997	0.5	1.0	1.8	2.5	2.0	1.9	2.6	2.9	2.3	0.9
1998	0.5	1.1	1.9	2.7	2.0	2.0	2.9	2.8	2.3	0.9
1999	0.6	1.3	1.9	3.0	2.0	2.0	3.0	2.8	2.1	1.0
2000	0.6	1.3	1.9	2.9	2.0	2.0	2.9	2.9	2.3	0.9
2001	0.5	1.3	2.0	2.6	2.4	2.2	3.1	3.5	2.6	1.0
2002	0.5	1.1	1.9	2.4	2.4	2.1	3.1	3.2	2.8	1.1
2003	0.6	1.0	1.8	2.6	2.6	2.2	3.5	3.8	3.1	1.0
2004	0.5	1.1	1.9	2.6	2.3	2.1	3.3	3.6	2.9	0.9
2005	0.4	1.0	2.0	2.6	2.2	2.1	3.2	3.4	2.8	0.8
2006	0.5	1.0	1.9	2.6	2.1	2.0	3.0	3.2	2.6	0.8
2007	0.5	1.3	2.0	2.7	2.0	2.0	3.0	3.1	2.6	0.7
2008	0.5	1.1	2.0	2.6	2.5	2.3	3.2	3.7	3.3	1.0
2009	0.6	1.0	1.7	2.4	3.0	2.5	3.3	3.9	4.0	1.4
2010	0.6	0.9	1.8	2.5	2.7	2.4	3.2	3.6	3.8	1.2
2011	0.5	0.8	1.5	2.2	2.4	2.1	2.9	3.2	3.2	1.1
2012	0.6	0.8	1.6	2.3	2.3	2.1	3.0	3.5	3.2	0.9
2013	0.7	1.0	1.9	2.7	2.9	2.6	3.5	3.9	3.7	1.4
2014	0.7	1.1	2.0	2.8	2.7	2.5	3.4	3.9	3.4	1.2
2015	0.7	1.1	2.0	2.8	2.9	2.6	3.6	4.1	3.5	1.3
2016	0.6	1.2	2.0	2.8	3.0	2.7	3.8	4.1	3.7	1.4
2017	0.7	1.2	2.2	2.9	3.0	2.7	3.9	4.1	3.8	