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Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile, 2011¹
All Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	39,913	25.9	3.7	-1.1	3.8	1.0	0.5	0.8	-3.8	8.3	0.8	0.0	5.3
Second Quintile	33,876	22.0	8.3	1.2	10.5	2.5	1.5	4.5	1.8	10.2	0.8	0.1	13.0
Middle Quintile	30,985	20.1	14.0	8.0	18.9	4.0	6.0	11.2	7.2	10.9	0.8	0.1	19.1
Fourth Quintile	25,913	16.8	20.0	16.1	26.2	7.5	12.2	18.5	10.2	10.6	1.0	0.2	22.1
Top Quintile	22,845	14.8	54.2	75.9	40.5	84.2	79.3	64.9	17.8	6.1	4.3	0.5	28.6
All	154,237	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.7	8.1	2.8	0.3	23.9
Addendum													
80-90	11,572	7.5	13.8	14.0	17.3	7.3	8.5	14.3	12.9	10.2	1.5	0.2	24.8
90-95	5,583	3.6	9.4	11.2	10.2	6.2	5.2	10.2	15.0	8.8	1.8	0.2	25.9
95-99	4,545	2.9	13.4	19.4	9.2	16.6	23.5	15.7	18.4	5.6	3.4	0.6	28.0
Top 1 Percent	1,145	0.7	17.6	31.3	3.7	54.1	42.0	24.7	22.6	1.7	8.5	0.8	33.5
Top 0.1 Percent	116	0.1	8.1	14.9	0.8	33.5	21.4	12.3	23.2	0.8	11.4	0.9	36.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile breaks used in this table are (in 2008 dollars): 20% \$19,360, 40% \$38,327, 60% \$68,150, 80% \$115,070, 90% \$165,863, 95% \$231,785, 99% \$603,133, 99.9% \$2,735,939. Quintiles contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
All Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	27,487	17.8	2.0	-0.8	2.1	0.6	0.3	0.4	-4.8	8.4	0.8	0.0	4.5
Second Quintile	28,936	18.8	5.3	-0.5	5.7	1.6	0.4	1.9	-1.3	8.8	0.9	0.0	8.4
Middle Quintile	30,111	19.5	9.9	3.2	13.4	2.7	1.9	6.6	4.1	10.9	0.7	0.1	15.9
Fourth Quintile	30,807	20.0	17.9	12.0	23.7	5.5	6.9	15.1	8.5	10.8	0.8	0.1	20.2
Top Quintile	36,192	23.5	65.2	86.1	55.0	88.9	90.1	75.9	16.8	6.9	3.8	0.5	27.9
All	154,237	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.7	8.1	2.8	0.3	23.9
Addendum													
80-90	17,720	11.5	16.1	14.9	21.5	6.2	7.8	16.0	11.7	10.8	1.1	0.2	23.8
90-95	9,461	6.1	12.4	13.5	15.0	6.9	7.2	13.2	13.9	9.9	1.5	0.2	25.5
95-99	7,327	4.8	16.6	22.7	13.7	17.2	21.4	19.0	17.3	6.7	2.8	0.4	27.3
Top 1 Percent	1,685	1.1	20.0	35.0	4.7	58.6	53.7	27.7	22.2	1.9	8.1	0.9	33.1
Top 0.1 Percent	163	0.1	9.1	16.6	1.0	36.3	25.8	13.7	23.2	0.9	11.0	1.0	36.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
Single Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	17,914	26.7	4.8	-0.5	4.5	1.3	0.2	1.5	-1.3	7.9	0.7	0.0	7.4
Second Quintile	15,301	22.8	10.3	2.5	9.6	3.4	0.4	5.0	2.7	7.8	0.9	0.0	11.5
Middle Quintile	13,366	19.9	15.9	9.8	20.5	5.6	2.1	12.7	6.9	10.8	1.0	0.2	18.8
Fourth Quintile	11,063	16.5	21.8	20.3	27.9	8.6	7.6	21.0	10.4	10.7	1.1	0.4	22.6
Top Quintile	9,024	13.5	47.6	67.9	37.4	80.5	89.5	59.6	16.0	6.6	4.7	2.2	29.4
All	67,022	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.2	8.3	2.8	1.2	23.5
Addendum													
80-90	4,745	7.1	14.0	16.7	17.1	8.0	8.7	15.4	13.4	10.2	1.6	0.7	25.9
90-95	2,287	3.4	9.5	12.5	10.3	8.7	7.8	11.0	14.7	9.0	2.5	0.9	27.2
95-99	1,649	2.5	11.7	16.8	8.0	19.2	22.4	14.2	16.1	5.7	4.5	2.2	28.5
Top 1 Percent	342	0.5	12.3	21.9	2.0	44.6	50.6	18.9	19.9	1.4	10.0	4.7	36.0
Top 0.1 Percent	30	0.0	5.4	10.4	0.4	24.5	22.9	9.1	21.8	0.6	12.6	4.9	40.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	5,314	8.8	0.8	-0.3	0.8	0.4	0.8	0.1	-6.0	8.5	1.4	0.1	4.0
Second Quintile	7,589	12.6	2.7	-0.3	3.1	1.0	0.8	0.9	-1.3	8.6	1.1	0.0	8.4
Middle Quintile	9,258	15.3	6.0	1.5	8.0	1.7	0.9	3.5	3.5	10.2	0.8	0.0	14.6
Fourth Quintile	14,365	23.8	15.4	8.4	21.0	4.4	3.5	11.8	7.8	10.4	0.8	0.0	19.1
Top Quintile	23,615	39.1	75.5	90.7	67.0	91.8	92.8	83.6	17.1	6.8	3.6	0.1	27.6
All	60,415	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14.2	7.7	3.0	0.1	24.9
Addendum													
80-90	10,743	17.8	17.0	13.5	24.2	5.7	3.1	15.8	11.4	10.9	1.0	0.0	23.2
90-95	6,376	10.6	14.2	13.6	18.4	6.4	3.9	14.2	13.7	9.9	1.3	0.0	25.0
95-99	5,244	8.7	19.9	24.7	17.9	16.8	16.9	21.7	17.6	6.9	2.5	0.1	27.1
Top 1 Percent	1,253	2.1	24.4	38.8	6.5	62.9	68.9	31.8	22.7	2.0	7.6	0.2	32.5
Top 0.1 Percent	123	0.2	10.9	18.0	1.3	39.4	39.9	15.5	23.5	0.9	10.7	0.3	35.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
Head of Household Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	4,021	16.6	3.5	-13.1	3.2	0.7	0.1	-1.4	-17.3	10.3	0.2	0.0	-6.8
Second Quintile	5,703	23.5	11.0	-29.6	11.7	1.9	0.2	-0.2	-12.3	11.9	0.1	0.0	-0.2
Middle Quintile	6,852	28.2	23.1	-2.8	25.7	4.3	0.8	16.8	-0.5	12.4	0.1	0.0	12.0
Fourth Quintile	4,671	19.3	26.0	36.1	28.4	7.5	4.7	29.5	6.3	12.2	0.2	0.0	18.8
Top Quintile	2,962	12.2	36.5	109.3	30.9	84.9	93.8	55.3	13.6	9.5	1.8	0.2	25.1
All	24,261	100.0	100.0	100.0	100.0	100.0	100.0	100.0	4.6	11.2	0.8	0.1	16.6
Addendum													
80-90	1,882	7.8	15.8	34.9	17.0	9.0	6.6	21.5	10.0	12.0	0.5	0.0	22.5
90-95	679	2.8	8.1	22.5	8.1	7.1	6.8	12.0	12.7	11.3	0.7	0.1	24.8
95-99	340	1.4	6.8	23.9	4.7	16.7	15.1	10.6	16.1	7.8	2.0	0.1	26.0
Top 1 Percent	61	0.3	5.9	28.0	1.1	52.0	65.4	11.2	21.7	2.1	7.0	0.7	31.6
Top 0.1 Percent	5	0.0	2.4	12.5	0.2	31.2	31.0	5.2	23.7	0.8	10.3	0.9	35.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
Tax Units With Children

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	4,974	10.2	1.0	-1.8	1.3	0.2	0.4	-0.4	-22.2	12.4	0.3	0.0	-9.5
Second Quintile	7,540	15.5	3.6	-3.6	4.8	0.4	0.2	0.1	-12.3	12.9	0.2	0.0	0.8
Middle Quintile	10,171	20.9	8.8	0.3	11.9	1.2	0.5	5.0	0.5	13.0	0.3	0.0	13.7
Fourth Quintile	10,872	22.4	16.9	8.9	22.5	2.8	3.7	13.9	6.6	12.8	0.3	0.0	19.7
Top Quintile	14,881	30.6	70.0	96.1	59.3	94.3	93.7	81.3	17.1	8.1	2.5	0.0	27.8
All	48,577	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.5	9.6	1.9	0.0	23.9
Addendum													
80-90	7,149	14.7	17.3	14.4	22.5	4.3	6.7	16.9	10.4	12.5	0.5	0.0	23.4
90-95	3,951	8.1	13.7	14.6	16.3	4.9	3.4	14.5	13.3	11.3	0.7	0.0	25.3
95-99	3,106	6.4	18.6	27.0	15.3	15.1	19.5	21.4	18.1	7.9	1.5	0.0	27.5
Top 1 Percent	675	1.4	20.4	40.0	5.2	70.1	64.2	28.5	24.5	2.5	6.4	0.1	33.5
Top 0.1 Percent	62	0.1	8.9	17.8	1.0	47.3	35.0	13.4	24.8	1.1	9.9	0.1	35.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Children are defined as exemptions taken for children living at home or away from home.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.

Table T08-0087
Current-Law Distribution of Federal Taxes By Cash Income Percentile Adjusted for Family Size, 2011¹
Elderly Tax Units

Cash Income Percentile ^{2,3}	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Lowest Quintile	5,528	18.6	2.4	-0.1	1.6	0.6	0.2	0.3	-0.3	1.3	1.3	0.1	2.5
Second Quintile	7,951	26.8	7.6	0.8	5.5	2.2	0.4	1.6	1.2	1.5	1.7	0.1	4.6
Middle Quintile	4,582	15.4	8.2	2.1	8.0	3.1	2.0	2.9	2.9	2.0	2.2	0.4	7.5
Fourth Quintile	5,538	18.7	17.5	12.8	24.4	7.5	7.5	12.1	8.4	2.9	2.6	0.6	14.5
Top Quintile	6,070	20.4	64.3	84.4	60.5	86.4	89.6	83.0	15.2	2.0	8.0	2.1	27.3
All	29,689	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.6	2.1	6.0	1.5	21.1
Addendum													
80-90	2,737	9.2	13.1	13.5	19.1	8.4	8.6	12.3	12.0	3.0	3.8	1.0	19.8
90-95	1,540	5.2	10.4	11.9	14.2	9.0	8.0	11.1	13.3	2.8	5.2	1.1	22.4
95-99	1,399	4.7	16.6	21.4	18.3	20.0	21.4	20.7	14.9	2.3	7.2	1.9	26.3
Top 1 Percent	393	1.3	24.2	37.6	9.0	49.0	51.6	39.0	18.0	0.8	12.1	3.2	34.0
Top 0.1 Percent	40	0.1	11.2	18.8	2.3	26.3	24.0	19.6	19.5	0.4	14.0	3.2	37.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Elderly tax units are those in which the head (or spouse if applicable) is age 65 or older.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Incomes used in the classification by percentile are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2008 dollars): 20% \$13,285, 40% \$25,060, 60% \$43,260, 80% \$70,204, 90% \$100,148, 95% \$140,789, 99% \$360,675, 99.9% \$1,659,969. Quintiles are for the entire population and contain equal numbers of people.

(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 and excise taxes.