

## T09-0369

**Effective Current-Law Federal Tax Rates For Various Demographic Groups  
By Cash Income Adjusted for Family Size, 2009**

Cash Income Percentile <sup>1,2</sup>	Average Effective Federal Tax Rate <sup>3</sup>					
	All Tax Units	Single Individuals	Married Couples Filing Jointly	Heads of Household	Tax Units with Children <sup>4</sup>	Elderly <sup>5</sup>
Lowest Quintile	-6.4	1.5	-7.3	-16.6	-19.5	-0.7
Second Quintile	4.5	7.8	3.3	1.3	0.4	1.6
Middle Quintile	12.4	14.5	10.8	12.4	12.3	3.4
Fourth Quintile	16.4	18.3	15.3	17.7	16.8	8.5
Top Quintile	22.9	23.3	22.8	22.6	24.0	19.6
All	18.2	18.2	19.2	10.0	17.8	13.9
<b>Addendum</b>						
80-90	20.0	21.6	19.4	20.8	20.7	13.2
90-95	21.7	22.3	21.5	23.6	22.6	15.8
95-99	23.2	22.2	23.5	21.6	25.2	18.9
Top 1 Percent	26.0	27.6	25.6	26.3	27.4	24.9
Top 0.1 Percent	27.9	30.9	27.2	28.1	28.4	27.7

*Source* : Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

*Notes* : Data are for calendar year 2009.

(1) 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>

(2) Quintiles are defined for the population as a whole, not the various subgroups.

(3) Excludes customs duties and excise taxes.

(4) Children are defined as exemptions taken for children living at, or away from, home.

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