

## T11-0112

**Effective Current Law Individual Income Tax Rates For Various Demographic Groups  
By Cash Income Adjusted for Family Size, 2012**

Cash Income Percentile <sup>1,2</sup>	Average Effective Individual Income Tax Rate					
	All Tax Units	Single Individuals	Married Couples Filing Jointly	Heads of Household	Tax Units with Children <sup>3</sup>	Elderly <sup>4</sup>
<b>Lowest Quintile</b>	-12.5	-3.5	-19.8	-23.8	-29.2	-0.1
<b>Second Quintile</b>	-4.4	0.6	-6.8	-10.1	-11.4	-0.3
<b>Middle Quintile</b>	2.6	4.2	1.4	1.5	1.2	0.8
<b>Fourth Quintile</b>	7.2	8.2	6.7	7.5	7.0	5.8
<b>Top Quintile</b>	15.1	13.9	15.4	14.7	16.7	12.8
<b>All</b>	10.1	8.5	11.8	0.0	9.5	9.0
<b>Addendum</b>						
<b>80-90</b>	11.4	11.5	11.3	11.5	12.6	9.5
<b>90-95</b>	13.3	12.1	13.5	13.5	14.3	12.0
<b>95-99</b>	16.7	14.8	17.2	16.1	19.0	13.8
<b>Top 1 Percent</b>	17.7	16.4	17.9	18.7	20.0	14.4
<b>Top 0.1 Percent</b>	17.9	17.2	18.0	18.7	19.1	15.3

*Source* : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

*Notes* : Data are for calendar year 2012.

(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>. The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used 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 2011 dollars): 20% \$11,855, 40% \$22,674, 60% \$38,620, 80% \$67,504, 90% \$99,176, 95% \$140,736, 99% \$360,867, 99.9% \$1,487,112.

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

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

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