

Table 3B
Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Share of Total Federal Tax Liabilities									
1979	1.9	4.3	7.6	11.3	74.9	100.0	64.5	56.1	37.4
1980	1.5	3.6	7.2	12.6	75.0	100.0	64.3	55.1	34.6
1981	1.1	3.3	7.2	13.3	75.0	100.0	63.9	54.0	32.1
1982	0.9	3.1	7.4	13.5	75.0	100.0	63.1	53.5	33.0
1983	0.9	3.2	7.9	14.2	73.8	100.0	61.2	51.2	32.2
1984	1.0	3.2	7.7	15.1	72.9	100.0	61.3	50.8	33.0
1985	1.0	3.0	7.7	15.3	72.9	100.0	62.6	53.1	34.7
1986	0.9	3.0	8.1	14.5	73.4	100.0	63.8	54.8	37.2
1987	1.0	3.5	8.8	16.2	70.4	100.0	60.2	50.9	31.1
1988	0.9	3.4	8.8	15.3	71.4	100.0	61.7	51.8	33.6
1989	0.8	3.4	8.3	15.2	72.1	100.0	61.0	51.1	31.0
1990	1.0	3.3	8.8	15.7	71.0	100.0	59.8	48.7	29.7
1991	1.2	3.3	9.8	15.5	69.9	100.0	57.5	47.1	28.2
1992	1.1	3.2	8.7	15.6	71.2	100.0	59.6	49.1	29.4
1993	1.1	3.2	8.7	14.6	72.0	100.0	61.2	50.1	31.6
1994	1.0	2.9	8.9	14.1	72.8	100.0	61.8	52.0	32.3
1995	1.0	2.7	8.5	13.8	73.7	100.0	61.6	50.6	31.5
1996	0.8	2.2	7.4	12.5	76.8	100.0	65.3	54.4	35.4
1997	0.7	2.0	7.2	12.0	77.8	100.0	65.7	55.3	35.0
1998	0.7	2.1	7.9	11.7	77.3	100.0	65.3	54.0	34.8
1999	0.7	2.3	8.3	11.8	76.7	100.0	64.9	54.4	35.8
2000	0.8	2.3	8.2	11.9	76.6	100.0	64.2	53.6	33.9
2001	0.8	2.3	7.0	14.6	75.0	100.0	61.6	51.4	33.4
2002	0.9	2.3	6.8	14.3	75.4	100.0	62.2	52.6	34.7
2003	0.8	2.2	6.3	14.2	76.1	100.0	64.1	54.3	37.0
2004	0.8	2.0	5.1	12.9	78.8	100.0	67.8	58.0	41.2
2005	0.7	1.8	4.8	11.9	80.4	100.0	69.2	58.8	40.8

Share of Individual Income Tax Liabilities									
1979	0.1	0.9	3.9	8.5	86.7	100.0	77.1	68.5	48.2
1980	0.1	0.9	3.9	9.8	85.4	100.0	75.5	66.2	43.5
1981	0.1	0.9	4.1	10.5	84.5	100.0	74.0	64.0	39.2
1982	0.1	0.8	4.2	10.8	84.2	100.0	73.1	63.3	40.1
1983	0.0	0.8	4.1	11.0	84.0	100.0	72.2	62.0	40.4
1984	0.0	0.7	3.7	11.5	84.0	100.0	73.4	62.1	41.3
1985	0.1	0.7	4.0	11.8	83.5	100.0	74.1	64.1	43.4
1986	0.0	0.7	3.9	10.9	84.5	100.0	75.9	66.7	47.2
1987	0.1	0.7	4.3	12.5	82.4	100.0	72.4	62.3	39.3
1988	0.0	0.8	4.8	12.3	82.1	100.0	72.9	62.5	42.3
1989	0.0	0.9	4.7	12.4	81.9	100.0	70.9	60.5	37.8
1990	0.0	0.9	5.2	13.2	80.7	100.0	69.4	57.9	36.2
1991	0.1	0.8	5.8	13.2	80.1	100.0	67.4	56.0	34.6
1992	0.0	0.6	4.8	13.1	81.4	100.0	69.5	58.3	36.5
1993	0.0	0.7	4.8	12.4	82.1	100.0	71.1	59.4	39.2
1994	0.0	0.5	5.0	11.4	83.0	100.0	71.6	60.8	38.8
1995	0.0	0.6	4.8	11.1	83.4	100.0	70.8	59.0	37.9
1996	0.0	0.4	4.0	9.6	85.9	100.0	74.4	63.1	42.3
1997	0.0	0.4	4.2	9.2	86.2	100.0	74.1	63.1	41.3
1998	0.0	0.5	4.8	9.4	85.4	100.0	73.4	61.5	40.8
1999	0.0	0.6	4.8	9.8	84.8	100.0	73.2	62.2	42.3
2000	0.0	0.6	4.8	10.2	84.4	100.0	72.0	61.1	39.8
2001	0.0	0.3	3.5	12.5	83.8	100.0	70.2	59.3	39.2
2002	0.0	0.3	3.3	12.2	84.3	100.0	70.6	60.0	40.0
2003	-0.1	0.1	3.0	12.9	84.0	100.0	71.3	60.6	41.2
2004	0.0	0.2	2.5	11.7	85.6	100.0	73.8	63.5	45.1
2005	0.0	0.2	2.3	10.7	86.8	100.0	75.3	64.4	44.9

Table 3B
Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Share of Social Insurance Tax Liabilities									
1979	3.0	11.5	17.1	20.8	48.4	100.0	30.6	18.7	4.5
1980	2.5	9.7	15.7	23.5	48.6	100.0	31.8	19.9	4.8
1981	2.0	9.0	15.6	22.4	50.9	100.0	34.0	21.8	5.6
1982	1.4	7.7	15.4	22.2	53.2	100.0	35.0	23.0	6.8
1983	1.2	7.0	15.2	24.3	52.1	100.0	34.1	21.5	6.6
1984	1.3	7.2	15.8	24.6	51.0	100.0	32.5	19.6	6.5
1985	1.3	6.7	15.2	26.3	50.3	100.0	34.4	21.9	7.5
1986	1.1	7.0	17.3	25.0	49.6	100.0	33.0	21.5	6.8
1987	1.1	7.2	16.8	27.9	47.0	100.0	30.2	19.5	5.7
1988	1.3	7.3	16.6	27.2	47.5	100.0	30.8	18.6	5.6
1989	1.2	7.7	15.7	25.7	49.4	100.0	32.5	20.8	6.3
1990	1.4	7.7	17.1	24.6	49.0	100.0	32.9	20.3	5.7
1991	1.6	7.1	17.2	23.6	50.2	100.0	34.2	22.2	7.1
1992	1.2	6.8	15.0	24.8	52.1	100.0	35.0	23.8	6.7
1993	1.2	6.6	16.7	24.5	50.9	100.0	35.6	21.8	6.9
1994	1.0	6.0	16.4	23.9	52.3	100.0	36.3	25.3	8.8
1995	1.1	6.1	17.3	23.5	51.7	100.0	35.5	23.2	8.5
1996	1.2	5.7	15.5	22.4	55.0	100.0	38.2	25.2	9.0
1997	1.1	5.6	15.6	22.8	54.6	100.0	37.6	25.1	8.7
1998	1.3	5.4	16.6	22.0	54.5	100.0	37.1	23.6	8.8
1999	1.2	6.4	17.1	22.4	52.7	100.0	36.0	23.2	9.6
2000	1.4	6.3	16.4	22.2	53.4	100.0	36.4	24.1	8.6
2001	1.0	6.3	15.0	23.8	53.7	100.0	34.7	22.2	7.8
2002	1.2	5.7	15.2	23.9	53.7	100.0	35.1	23.9	8.7
2003	1.1	5.1	13.4	24.0	56.1	100.0	37.2	23.8	8.0
2004	1.1	5.5	12.4	24.5	56.2	100.0	38.3	24.6	8.7
2005	1.0	5.1	12.7	23.2	57.7	100.0	39.4	25.0	8.6
Share of Corporate Income Tax Liabilities									
1979	1.9	4.8	8.3	11.4	73.5	100.0	63.9	56.2	37.3
1980	1.6	4.1	8.3	12.8	73.1	100.0	62.7	54.1	34.0
1981	1.1	4.0	8.4	14.0	72.3	100.0	62.1	53.0	32.4
1982	0.9	3.7	9.3	14.5	71.4	100.0	60.9	52.5	34.7
1983	0.8	3.5	9.5	14.3	71.7	100.0	59.9	50.8	32.8
1984	0.8	3.6	9.4	16.1	69.9	100.0	59.2	50.5	34.0
1985	0.8	3.5	9.5	15.9	69.9	100.0	60.4	52.6	35.2
1986	0.8	3.5	9.9	15.9	69.8	100.0	61.1	52.9	36.4
1987	0.8	3.8	10.1	16.6	68.4	100.0	59.7	51.5	32.2
1988	0.8	3.7	10.0	14.8	70.3	100.0	62.0	53.0	34.7
1989	0.7	3.8	9.3	14.8	71.1	100.0	61.7	52.6	33.0
1990	0.8	3.3	9.2	15.0	71.1	100.0	61.5	51.3	32.8
1991	0.9	3.2	10.1	14.8	70.2	100.0	59.5	50.5	31.8
1992	0.8	3.1	9.3	14.5	71.6	100.0	62.3	52.5	32.7
1993	0.8	3.1	8.6	13.2	73.7	100.0	64.2	53.9	34.7
1994	0.7	2.6	8.6	13.1	74.3	100.0	65.0	56.2	36.3
1995	0.7	2.3	8.1	12.9	75.2	100.0	64.7	54.5	34.9
1996	0.5	2.0	7.5	12.2	76.9	100.0	66.9	56.8	37.9
1997	0.4	1.7	7.1	11.8	78.3	100.0	67.7	58.1	37.5
1998	0.5	2.1	7.7	10.9	78.2	100.0	67.9	57.8	38.1
1999	0.5	1.9	8.5	10.3	78.1	100.0	68.0	58.4	38.8
2000	0.6	2.1	8.7	10.2	77.8	100.0	67.0	57.2	37.3
2001	0.4	2.3	7.3	12.2	76.9	100.0	66.7	58.3	40.5
2002	0.3	2.0	6.2	11.4	79.1	100.0	69.6	61.9	44.0
2003	0.3	1.7	5.3	10.0	81.7	100.0	73.8	66.2	49.3
2004	0.4	1.5	3.9	8.9	84.4	100.0	77.1	68.9	52.5
2005	0.4	1.5	3.8	8.5	84.9	100.0	76.7	67.9	50.1

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Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Share of Federal Excise Tax Liabilities									
1979	14.7	15.4	14.1	15.0	40.5	100.0	30.3	23.2	11.8
1980	13.3	14.6	14.3	16.9	40.6	100.0	29.9	22.3	10.6
1981	11.6	14.0	15.2	18.2	40.6	100.0	29.8	22.0	9.9
1982	9.7	14.4	16.3	19.5	39.8	100.0	28.4	21.2	10.2
1983	8.7	14.6	17.7	20.3	38.4	100.0	26.5	19.5	9.7
1984	10.0	14.7	18.2	22.0	34.7	100.0	23.9	16.6	7.9
1985	10.2	14.6	19.0	22.2	33.7	100.0	24.0	17.6	8.1
1986	8.3	13.3	19.6	20.3	38.3	100.0	29.7	22.9	12.4
1987	9.1	16.4	20.0	19.6	34.7	100.0	26.5	20.1	9.4
1988	9.2	15.6	19.9	19.7	35.5	100.0	27.2	19.9	10.0
1989	8.8	15.5	19.4	21.0	35.0	100.0	24.6	17.5	7.5
1990	9.9	14.6	20.2	21.8	33.3	100.0	23.2	15.4	6.4
1991	10.0	14.3	22.7	20.4	32.3	100.0	21.4	14.5	5.8
1992	9.9	14.6	20.9	21.0	33.3	100.0	22.8	15.5	6.3
1993	9.5	14.7	21.1	19.9	34.4	100.0	24.6	16.9	7.3
1994	9.1	15.4	22.8	20.0	32.1	100.0	21.6	15.2	6.2
1995	10.0	14.8	20.9	20.1	33.7	100.0	22.0	14.5	6.1
1996	9.2	13.5	20.9	20.4	35.7	100.0	23.8	16.3	7.0
1997	8.4	12.5	20.7	19.2	38.9	100.0	26.7	19.1	8.5
1998	8.3	12.0	21.6	18.2	39.6	100.0	27.6	19.3	9.0
1999	8.4	12.4	22.9	18.4	37.5	100.0	25.6	17.8	7.8
2000	9.4	13.0	23.0	18.0	36.2	100.0	24.1	16.6	6.9
2001	9.3	13.2	21.8	24.3	31.1	100.0	19.1	12.8	5.4
2002	10.0	14.4	21.3	23.4	30.6	100.0	18.6	12.7	5.8
2003	9.8	14.8	21.3	23.5	30.3	100.0	19.1	13.1	6.1
2004	9.5	13.5	18.6	23.7	34.4	100.0	22.8	15.8	8.1
2005	9.4	12.3	17.6	23.1	37.2	100.0	24.6	16.7	8.3

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. An elderly childless household is headed by a person age 65 or older with no member under age 18.

Comprehensive household income equals pretax cash income plus income from other sources. Pretax cash income is the sum of wages, salaries, self-employment income, rents, taxable and nontaxable interest, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by businesses (corporate income taxes and the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes) and employee contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. (A household consists of the people who share a housing unit, regardless of their relationships.) Quintiles, or fifths, contain equal percentages of the population. Because quintiles are defined on the entire population, households within a sub-population need not be evenly spread across the income quintiles.

Individual income taxes are distributed directly to households paying those taxes. Social insurance, or payroll, taxes are distributed to households paying those taxes directly or paying them indirectly through their employers. Corporate income taxes are distributed to households according to their share of capital income. Federal excise taxes are distributed to them according to their consumption of the taxed good or service.

Table 3C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless
Households, by Household Income Category, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Number of Households (Millions)									
1979	6.3	3.6	2.3	1.8	2.4	16.5	1.5	0.9	0.3
1980	6.1	3.7	2.4	2.1	2.6	16.8	1.6	1.0	0.3
1981	5.6	3.8	2.6	2.3	2.8	17.2	1.7	1.1	0.3
1982	5.0	3.9	3.0	2.6	3.0	17.6	1.8	1.1	0.3
1983	4.5	4.2	3.3	2.8	3.2	17.9	1.8	1.1	0.3
1984	4.8	3.9	3.3	3.0	3.1	18.1	1.8	1.0	0.3
1985	5.0	3.9	3.4	3.2	3.0	18.6	1.8	1.1	0.3
1986	4.9	4.0	3.8	3.3	3.0	19.0	1.8	1.1	0.3
1987	4.7	4.7	4.0	3.3	2.8	19.5	1.7	1.0	0.3
1988	4.9	4.7	4.0	3.3	2.8	19.7	1.7	1.0	0.2
1989	4.9	4.8	4.0	3.3	3.1	20.1	1.8	1.1	0.3
1990	5.2	4.4	4.2	3.5	3.2	20.4	1.9	1.1	0.3
1991	5.4	4.2	4.5	3.4	3.2	20.8	1.8	1.0	0.2
1992	5.1	4.3	4.3	3.5	3.2	20.4	1.8	1.0	0.2
1993	5.0	4.6	4.4	3.4	3.2	20.6	1.9	1.0	0.2
1994	5.1	4.7	4.8	3.4	3.2	21.2	1.8	1.1	0.3
1995	5.2	4.4	4.7	3.6	3.5	21.4	2.0	1.1	0.3
1996	4.8	4.2	4.7	3.7	3.8	21.4	2.1	1.2	0.3
1997	4.8	4.1	4.9	3.7	4.0	21.5	2.2	1.2	0.3
1998	4.8	4.0	5.3	3.5	4.0	21.6	2.3	1.2	0.3
1999	4.9	4.0	5.5	3.4	3.9	21.8	2.2	1.2	0.3
2000	5.3	4.2	5.5	3.4	4.1	22.6	2.2	1.2	0.3
2001	5.3	4.3	5.0	4.2	3.8	22.7	1.9	1.1	0.2
2002	5.3	4.5	5.0	4.3	3.7	22.8	1.9	1.0	0.2
2003	5.4	4.7	5.1	4.4	3.7	23.3	1.9	1.0	0.2
2004	5.6	4.6	4.6	4.5	3.9	23.3	2.1	1.1	0.3
2005	5.7	4.5	4.5	4.5	4.4	23.7	2.3	1.2	0.3
Average Income (2005 dollars) <i>Pretax Income</i>									
1979	12,200	26,500	39,800	56,100	146,000	43,600	191,200	247,000	495,800
1980	12,000	25,200	38,900	54,100	137,400	43,200	175,900	224,200	450,000
1981	11,700	25,000	38,800	54,700	134,100	44,500	172,600	218,100	446,900
1982	11,200	24,500	37,700	54,100	132,300	45,700	174,200	223,500	454,800
1983	10,700	23,700	37,300	53,800	133,600	46,900	179,700	237,300	510,800
1984	11,400	24,900	39,300	56,700	145,500	49,500	196,200	263,300	540,500
1985	11,300	25,000	40,000	57,600	159,500	51,100	214,600	283,400	617,900
1986	11,300	25,700	41,100	60,300	182,100	55,300	243,400	330,300	726,200
1987	11,100	25,400	41,200	60,100	164,300	50,700	214,800	283,900	629,700
1988	11,300	25,700	42,100	60,300	178,500	52,600	234,200	329,700	806,500
1989	11,400	26,100	42,200	60,900	170,000	53,300	226,800	305,400	711,800
1990	11,500	26,500	42,300	59,800	162,700	52,300	213,900	294,100	695,000
1991	11,500	26,400	41,900	59,100	153,700	49,900	208,000	276,600	642,900
1992	11,000	26,500	41,800	59,800	160,500	51,800	215,300	292,700	713,500
1993	11,200	26,300	42,400	59,900	160,600	51,800	212,000	294,700	680,500
1994	11,200	26,400	42,500	61,400	165,600	52,600	222,700	292,700	705,600
1995	11,900	27,500	43,900	62,000	166,300	55,400	225,700	314,800	736,900
1996	11,600	27,500	44,300	63,200	179,900	60,400	249,200	349,800	874,100
1997	11,900	27,900	45,200	64,800	188,100	63,600	265,400	373,100	980,600
1998	12,500	29,900	46,700	68,300	198,300	66,900	276,900	402,700	1,065,400
1999	13,000	30,900	47,400	70,500	210,800	69,000	298,500	435,600	1,157,000
2000	12,700	30,100	47,300	72,000	208,300	67,900	299,800	433,800	1,220,100
2001	12,800	30,200	47,500	70,100	192,000	63,700	280,200	402,000	1,050,600
2002	12,400	28,900	46,600	68,200	185,900	60,700	270,700	379,600	958,800
2003	12,200	28,800	46,300	69,300	197,300	61,900	284,700	411,100	1,051,400
2004	12,200	29,400	47,900	71,000	219,000	67,800	318,400	473,900	1,231,200
2005	12,200	29,300	48,700	72,900	226,900	72,600	332,300	507,000	1,427,700

Table 3C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless
Households, by Household Income Category, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
<i>After-Tax Income</i>									
1979	11,800	24,700	34,900	46,900	101,300	34,800	127,700	159,200	296,700
1980	11,600	23,900	34,600	45,800	97,800	35,000	121,000	149,400	279,500
1981	11,400	23,800	35,100	47,000	98,300	36,700	122,700	150,800	292,900
1982	10,900	23,500	34,700	47,800	102,000	38,800	130,700	163,900	321,200
1983	10,400	22,700	34,200	47,200	103,500	39,700	135,400	175,000	363,100
1984	11,100	23,600	35,800	49,300	110,200	41,300	144,800	190,400	380,000
1985	11,000	23,800	36,500	50,200	121,800	42,800	160,100	208,300	442,700
1986	11,000	24,500	37,500	52,900	140,800	46,500	185,200	248,000	535,800
1987	10,800	24,100	37,400	51,900	121,900	42,100	155,400	201,100	430,900
1988	11,000	24,400	38,100	52,000	132,500	43,500	170,000	234,000	554,300
1989	11,100	24,900	38,400	52,700	127,900	44,400	166,600	220,300	499,300
1990	11,100	25,200	38,500	51,900	123,200	43,700	158,300	213,100	488,700
1991	11,100	25,100	38,400	51,600	117,700	42,100	155,100	202,100	452,600
1992	10,600	25,300	38,300	52,200	121,800	43,400	158,700	210,900	491,400
1993	10,800	25,000	38,800	52,200	119,600	43,100	152,900	205,500	448,700
1994	10,800	25,200	38,900	53,400	121,600	43,400	157,600	201,800	455,800
1995	11,500	26,200	40,100	53,700	121,300	45,400	158,500	214,000	473,400
1996	11,200	26,200	40,400	54,900	130,500	48,900	174,000	237,400	561,100
1997	11,500	26,700	41,300	56,300	137,500	51,600	187,600	257,100	645,200
1998	12,100	28,500	42,700	59,200	146,900	54,500	199,700	283,800	723,200
1999	12,500	29,300	43,100	60,500	155,500	55,900	214,500	306,300	786,500
2000	12,300	28,500	43,100	62,000	155,000	55,300	217,200	307,800	837,100
2001	12,400	28,900	44,300	62,100	146,300	53,400	206,800	289,700	724,900
2002	12,100	27,800	43,700	61,200	142,400	51,400	199,800	272,900	656,000
2003	11,900	27,700	43,500	62,100	151,400	52,400	210,900	296,400	723,200
2004	11,900	28,200	45,000	63,500	166,800	56,700	234,800	340,600	850,700
2005	11,900	28,100	45,500	65,000	172,200	60,100	244,400	363,200	988,300

Share of Income (Percent)
Pretax Income

1979	10.8	13.3	12.6	13.9	49.5	100.0	39.3	32.0	18.9
1980	10.0	12.8	12.6	15.5	49.2	100.0	38.9	31.2	17.3
1981	8.6	12.3	13.3	16.5	49.5	100.0	38.9	30.8	16.4
1982	6.9	11.9	14.0	17.7	49.7	100.0	38.3	30.3	17.0
1983	5.7	11.8	14.6	17.8	50.4	100.0	38.2	30.0	17.1
1984	6.1	10.8	14.4	19.2	49.7	100.0	38.8	30.4	18.4
1985	5.9	10.3	14.5	19.5	50.1	100.0	40.1	32.6	19.9
1986	5.3	9.8	15.0	18.8	51.4	100.0	42.4	35.0	22.6
1987	5.3	12.1	16.5	20.0	46.4	100.0	37.0	29.7	16.7
1988	5.4	11.6	16.3	19.1	48.1	100.0	39.1	31.0	18.7
1989	5.2	11.6	15.6	19.0	49.0	100.0	38.7	30.9	17.5
1990	5.6	11.0	16.4	19.4	48.2	100.0	37.9	29.2	16.5
1991	6.0	10.8	18.3	19.4	46.7	100.0	35.4	27.4	14.9
1992	5.3	10.8	17.1	19.8	47.8	100.0	36.7	28.5	15.3
1993	5.3	11.3	17.3	19.2	47.7	100.0	37.1	27.9	15.7
1994	5.1	11.1	18.3	18.8	47.6	100.0	36.7	29.1	15.8
1995	5.2	10.1	17.4	18.7	49.3	100.0	37.4	28.6	15.9
1996	4.4	9.0	16.1	18.1	53.5	100.0	41.4	32.4	18.9
1997	4.1	8.4	16.1	17.3	54.9	100.0	42.6	33.8	19.4
1998	4.2	8.2	17.0	16.3	55.2	100.0	43.3	33.9	20.1
1999	4.2	8.2	17.4	15.7	55.3	100.0	43.6	34.6	21.1
2000	4.4	8.2	17.1	15.9	55.3	100.0	43.0	34.1	19.9
2001	4.7	9.0	16.3	20.5	50.6	100.0	37.7	29.5	17.3
2002	4.8	9.3	16.8	21.0	49.3	100.0	36.4	28.6	16.8
2003	4.6	9.3	16.3	20.9	50.1	100.0	38.0	29.9	18.2
2004	4.3	8.6	14.0	20.2	54.2	100.0	42.3	33.8	21.8
2005	4.1	7.7	12.8	19.0	57.4	100.0	45.1	35.7	22.8

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Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
<i>After-Tax Income</i>									
1979	13.1	15.6	13.9	14.6	43.0	100.0	32.9	25.8	14.2
1980	12.0	14.9	13.9	16.1	43.2	100.0	33.0	25.6	13.2
1981	10.2	14.3	14.5	17.2	44.0	100.0	33.6	25.8	13.0
1982	8.0	13.5	15.2	18.4	45.1	100.0	33.9	26.2	14.2
1983	6.6	13.3	15.8	18.5	46.1	100.0	34.0	26.1	14.4
1984	7.1	12.3	15.8	20.1	45.1	100.0	34.3	26.4	15.5
1985	6.9	11.8	15.8	20.3	45.7	100.0	35.7	28.6	17.0
1986	6.1	11.1	16.3	19.6	47.3	100.0	38.4	31.2	19.8
1987	6.2	13.9	18.1	20.8	41.5	100.0	32.2	25.3	13.8
1988	6.3	13.3	17.9	19.9	43.2	100.0	34.3	26.6	15.5
1989	6.1	13.3	17.1	19.7	44.4	100.0	34.2	26.8	14.8
1990	6.5	12.5	17.9	20.1	43.7	100.0	33.6	25.3	13.9
1991	6.8	12.2	19.9	20.1	42.4	100.0	31.3	23.7	12.5
1992	6.1	12.2	18.7	20.7	43.3	100.0	32.3	24.5	12.6
1993	6.1	13.0	19.1	20.1	42.7	100.0	32.2	23.4	12.4
1994	5.9	12.9	20.2	19.8	42.3	100.0	31.5	24.3	12.4
1995	6.1	11.8	19.4	19.7	43.9	100.0	32.0	23.7	12.5
1996	5.2	10.7	18.1	19.4	48.0	100.0	35.8	27.2	15.0
1997	5.0	9.9	18.2	18.6	49.6	100.0	37.2	28.7	15.8
1998	5.0	9.6	19.1	17.4	50.2	100.0	38.3	29.3	16.7
1999	5.0	9.6	19.6	16.7	50.3	100.0	38.7	30.0	17.7
2000	5.2	9.6	19.1	16.8	50.5	100.0	38.2	29.6	16.8
2001	5.5	10.2	18.1	21.6	45.9	100.0	33.2	25.3	14.2
2002	5.5	10.6	18.7	22.2	44.5	100.0	31.7	24.3	13.6
2003	5.3	10.6	18.1	22.1	45.4	100.0	33.3	25.5	14.8
2004	5.1	9.8	15.7	21.6	49.3	100.0	37.3	29.0	18.0
2005	4.8	8.9	14.4	20.5	52.6	100.0	40.0	30.9	19.1

Minimum Adjusted Income (2005 dollars)

1979	0	16,400	26,000	35,600	49,700	NA	63,600	80,600	157,700
1980	0	15,700	25,100	34,600	48,500	NA	62,700	78,800	152,900
1981	0	15,500	24,900	34,800	48,900	NA	62,800	79,500	150,600
1982	0	15,100	24,300	34,300	48,900	NA	63,100	79,000	151,200
1983	0	14,400	24,100	34,300	49,200	NA	63,800	80,800	157,700
1984	0	15,300	25,100	35,900	51,300	NA	67,200	85,200	168,400
1985	0	15,400	25,500	36,400	52,000	NA	68,300	87,300	175,000
1986	0	15,500	26,200	37,600	54,300	NA	71,500	92,700	203,300
1987	0	15,000	26,100	37,900	55,000	NA	72,500	92,600	190,800
1988	0	15,400	26,700	38,600	56,000	NA	74,200	95,300	205,200
1989	0	15,700	27,100	39,000	56,800	NA	75,300	97,600	208,000
1990	0	16,100	27,100	38,800	56,000	NA	74,000	96,000	198,400
1991	0	16,100	26,600	38,400	55,200	NA	72,900	94,400	194,600
1992	0	15,700	26,700	38,700	55,900	NA	74,200	97,300	205,800
1993	0	15,900	26,800	38,700	56,300	NA	74,700	97,000	202,500
1994	0	16,100	27,200	39,600	57,200	NA	75,800	99,100	208,600
1995	0	16,900	28,100	40,300	58,700	NA	78,500	103,200	221,900
1996	0	16,600	28,400	40,900	59,900	NA	80,600	106,200	234,300
1997	0	17,000	28,800	41,500	61,300	NA	83,000	111,400	248,600
1998	0	17,800	29,900	43,000	63,600	NA	86,600	116,200	265,300
1999	0	18,300	30,500	43,900	65,500	NA	89,100	119,800	283,100
2000	0	17,900	30,300	44,100	66,200	NA	90,700	122,800	290,900
2001	0	18,100	30,500	44,300	65,600	NA	88,500	118,300	262,400
2002	0	17,700	29,700	43,400	64,100	NA	86,600	115,000	249,600
2003	0	17,400	29,500	43,300	65,000	NA	87,300	116,500	253,600
2004	0	17,700	30,200	44,600	66,500	NA	90,300	120,800	276,200
2005	0	17,900	30,500	45,200	67,400	NA	92,400	126,300	307,500

Table 3C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless
Households, by Household Income Category, 1979-2005

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
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Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. An elderly childless household is headed by a person age 65 or older with no member under age 18.

Comprehensive household income equals pretax cash income plus income from other sources. Pretax cash income is the sum of wages, salaries, self-employment income, rents, taxable and nontaxable interest, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by businesses (corporate income taxes and the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes) and employee contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. (A household consists of the people who share a housing unit, regardless of their relationships.) Quintiles, or fifths, contain equal percentages of the population. Because quintiles are defined on the entire population, households within a sub-population need not be evenly spread across the income quintiles.

Individual income taxes are distributed directly to households paying those taxes. Social insurance, or payroll, taxes are distributed to households paying those taxes directly or paying them indirectly through their employers. Corporate income taxes are distributed to households according to their share of capital income. Federal excise taxes are distributed to them according to their consumption of the taxed good or service.

The minimum adjusted income is the lower income boundary for each quintile. Because incomes are adjusted by dividing income by the square root of household size, an adjusted income range implies different unadjusted income for different size households. To compute the unadjusted income range for a particular size household, the adjusted income must be multiplied by the square root of the household size: 1.414 for a two-person household, 1.732 for a three-person household; 2.0 for a four-person household, 2.236 for a five-person household. For example, in 2005, the highest quintile had adjusted income above \$67,400. A two-person household would need income above \$95,300 to fall in that quintile, while a four-person household would need income in excess of \$134,800.