

**Table 4B**  
**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Total Federal Tax Liabilities</b>									
1979	1.5	4.9	9.2	19.1	65.2	100.0	46.5	31.5	14.6
1980	1.5	4.7	9.3	19.2	65.3	100.0	45.7	30.7	13.3
1981	1.5	4.8	9.7	19.5	64.4	100.0	44.8	29.4	11.7
1982	1.5	4.7	9.5	19.4	64.8	100.0	44.5	29.0	12.3
1983	1.6	4.7	9.8	20.1	63.7	100.0	44.3	29.2	12.4
1984	1.9	5.1	10.0	19.3	63.5	100.0	44.1	29.6	13.2
1985	1.7	5.1	9.9	19.1	64.0	100.0	44.5	30.2	14.0
1986	1.6	4.7	9.7	19.1	64.8	100.0	45.5	31.1	14.7
1987	1.4	4.8	9.4	18.8	65.5	100.0	46.1	31.6	14.9
1988	1.3	4.7	8.9	18.5	66.4	100.0	47.8	34.2	18.0
1989	1.3	4.8	9.7	18.8	65.2	100.0	46.1	32.2	15.8
1990	1.5	4.7	9.4	18.8	65.4	100.0	46.8	33.0	17.0
1991	1.5	4.7	9.5	19.1	65.0	100.0	47.0	33.0	16.0
1992	1.4	4.3	9.3	18.2	66.5	100.0	48.9	35.0	18.6
1993	1.4	4.3	9.1	18.2	66.8	100.0	48.9	35.3	18.1
1994	1.2	4.4	9.0	18.1	67.1	100.0	49.5	35.9	19.5
1995	1.4	4.4	9.2	18.6	66.2	100.0	49.4	35.6	18.9
1996	1.2	4.3	8.8	17.9	67.6	100.0	50.4	37.1	20.4
1997	1.2	4.2	8.6	17.3	68.5	100.0	51.5	38.4	22.2
1998	1.3	4.2	8.5	17.9	68.0	100.0	51.0	38.1	22.1
1999	1.3	4.2	8.3	17.6	68.5	100.0	52.1	39.5	22.6
2000	1.2	4.1	8.3	17.4	68.9	100.0	53.1	40.4	23.8
2001	1.3	4.0	8.6	18.2	67.7	100.0	51.1	37.6	20.2
2002	1.3	4.2	9.1	18.4	66.9	100.0	49.8	36.3	18.5
2003	1.3	4.0	9.0	18.3	67.2	100.0	49.9	36.6	19.1
2004	1.2	4.1	8.9	17.8	67.8	100.0	51.2	38.4	21.3
2005	1.3	3.9	8.6	17.1	68.8	100.0	53.3	41.0	24.8

<b>Share of Individual Income Tax Liabilities</b>									
1979	0.2	2.8	7.2	17.5	72.2	100.0	53.4	37.1	17.1
1980	0.3	2.8	7.3	17.4	72.2	100.0	52.7	36.5	16.2
1981	0.4	2.9	7.6	17.7	71.4	100.0	51.9	35.5	14.6
1982	0.3	2.7	7.3	17.2	72.5	100.0	52.6	36.5	16.7
1983	0.3	2.7	7.5	17.7	71.8	100.0	52.8	36.9	17.1
1984	0.5	3.0	7.6	17.0	71.9	100.0	53.2	37.9	18.3
1985	0.3	3.0	7.5	16.7	72.5	100.0	53.8	39.0	19.8
1986	0.3	2.6	7.2	16.3	73.7	100.0	55.4	40.6	21.1
1987	0.1	2.4	6.7	15.6	75.2	100.0	56.9	41.6	21.4
1988	0.1	2.3	6.3	15.0	76.4	100.0	59.2	45.2	25.9
1989	0.1	2.4	6.9	15.7	75.0	100.0	57.0	42.6	22.7
1990	0.1	2.5	6.7	15.5	75.3	100.0	57.9	43.7	24.7
1991	0.1	2.3	6.8	15.9	74.9	100.0	57.9	43.5	23.4
1992	0.0	2.0	6.4	14.8	76.8	100.0	60.6	46.5	27.2
1993	0.0	2.0	6.4	15.0	76.7	100.0	60.1	46.3	26.1
1994	-0.3	1.8	6.3	15.0	77.3	100.0	60.7	46.8	27.3
1995	-0.3	2.0	6.3	15.3	76.7	100.0	60.9	46.7	26.8
1996	-0.2	1.8	5.9	14.4	78.1	100.0	62.2	48.8	29.0
1997	-0.2	1.8	5.8	13.7	78.9	100.0	63.5	50.2	31.1
1998	-0.3	1.7	5.6	14.2	78.9	100.0	63.5	50.5	31.2
1999	-0.3	1.7	5.3	13.7	79.5	100.0	64.9	52.1	32.0
2000	-0.3	1.6	5.2	13.4	80.1	100.0	65.9	53.3	33.5
2001	-0.5	1.1	5.1	14.0	80.2	100.0	65.2	51.5	30.3
2002	-0.6	0.9	5.4	14.4	80.0	100.0	64.2	50.2	28.2
2003	-0.7	0.6	5.2	14.6	80.2	100.0	64.2	50.2	28.4
2004	-0.8	0.8	5.2	14.1	80.7	100.0	65.4	52.1	30.6
2005	-0.7	0.8	5.0	13.4	81.5	100.0	67.4	54.8	34.8

**Table 4B**  
**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Social Insurance Tax Liabilities</b>									
1979	2.8	8.2	13.7	25.6	49.6	100.0	27.6	12.3	1.6
1980	2.8	7.8	13.5	25.3	50.5	100.0	28.0	13.1	1.7
1981	2.8	7.7	13.6	24.7	51.1	100.0	29.1	13.9	1.8
1982	2.6	7.2	13.1	23.9	53.1	100.0	30.6	14.9	2.4
1983	2.5	7.0	13.2	24.7	52.5	100.0	30.6	15.1	2.3
1984	2.9	7.3	13.4	24.0	52.4	100.0	29.9	14.8	2.2
1985	2.6	7.6	13.3	24.0	52.3	100.0	29.6	14.7	2.2
1986	2.6	7.0	13.3	24.5	52.5	100.0	29.7	14.5	2.1
1987	2.2	7.4	13.2	24.7	52.4	100.0	29.5	14.6	2.3
1988	2.3	7.5	12.8	24.9	52.5	100.0	29.7	15.0	2.5
1989	2.4	7.6	13.6	24.5	51.7	100.0	29.2	14.6	2.5
1990	2.5	7.4	13.2	24.7	52.1	100.0	29.8	15.1	2.6
1991	2.6	7.1	13.0	24.5	52.7	100.0	31.8	17.0	3.4
1992	2.5	6.8	13.2	24.2	53.2	100.0	32.0	16.9	3.5
1993	2.5	6.8	12.8	24.0	53.9	100.0	32.2	17.4	3.5
1994	2.4	7.0	12.7	23.9	53.9	100.0	32.5	17.7	4.2
1995	2.7	7.0	13.3	24.8	52.1	100.0	31.8	16.8	3.8
1996	2.5	7.1	13.0	24.4	52.8	100.0	31.5	17.0	4.0
1997	2.6	7.3	13.2	24.3	52.5	100.0	31.1	16.6	4.2
1998	2.8	7.4	13.1	25.1	51.5	100.0	30.2	16.0	3.9
1999	2.9	7.5	13.0	24.9	51.6	100.0	30.7	16.9	4.2
2000	2.7	7.5	13.3	25.1	51.3	100.0	31.1	17.1	4.5
2001	2.8	7.2	13.1	24.6	52.1	100.0	32.1	17.7	4.3
2002	2.7	7.4	13.3	24.1	52.3	100.0	32.2	18.0	4.0
2003	2.7	7.1	13.3	23.9	52.9	100.0	32.3	17.9	4.0
2004	2.8	7.5	13.7	24.1	51.7	100.0	31.2	17.2	4.0
2005	3.1	7.7	13.9	24.6	50.6	100.0	30.3	16.2	4.1
<b>Share of Corporate Income Tax Liabilities</b>									
1979	1.5	3.0	4.4	8.1	82.5	100.0	73.1	63.3	41.4
1980	1.6	3.2	5.1	8.7	81.0	100.0	70.4	59.9	38.3
1981	1.7	2.9	5.3	9.1	80.4	100.0	70.0	59.7	38.6
1982	2.0	3.3	5.1	9.0	79.8	100.0	68.7	60.1	42.3
1983	2.0	3.4	5.6	10.0	78.3	100.0	68.7	59.7	40.2
1984	3.0	3.8	5.8	9.5	76.9	100.0	67.7	59.0	40.8
1985	1.8	3.2	5.3	8.7	80.0	100.0	71.1	62.6	44.6
1986	1.9	3.0	5.0	8.6	80.5	100.0	71.7	63.2	44.3
1987	1.6	3.3	5.2	9.2	79.2	100.0	69.3	60.1	40.9
1988	1.2	2.6	4.7	8.3	81.9	100.0	73.3	65.5	47.3
1989	1.2	2.9	4.6	8.6	81.3	100.0	71.9	63.2	44.3
1990	1.2	2.4	4.2	7.8	82.5	100.0	74.1	65.7	48.4
1991	1.6	2.7	4.7	8.2	81.1	100.0	72.4	64.0	45.8
1992	1.4	2.6	4.1	7.0	83.0	100.0	75.3	67.0	49.7
1993	1.1	2.5	4.1	7.6	83.0	100.0	74.9	67.2	48.0
1994	0.9	2.5	3.7	7.0	84.0	100.0	76.5	69.3	52.9
1995	1.3	2.4	3.9	7.3	83.4	100.0	75.5	67.2	48.9
1996	1.0	2.3	4.0	7.3	84.2	100.0	75.8	67.4	49.2
1997	0.9	2.1	3.3	6.5	86.0	100.0	78.0	69.9	52.6
1998	0.9	2.0	3.3	6.6	86.3	100.0	79.1	71.7	55.1
1999	1.0	2.0	2.9	7.0	86.1	100.0	79.0	71.4	53.1
2000	1.1	1.9	2.8	6.3	86.9	100.0	79.8	72.3	55.0
2001	0.9	1.9	3.0	6.2	86.5	100.0	79.9	73.5	57.0
2002	0.9	1.5	2.9	5.6	86.7	100.0	80.2	74.6	58.1
2003	0.9	1.5	2.7	5.1	88.5	100.0	82.8	77.0	60.5
2004	0.7	1.5	2.3	5.1	89.0	100.0	83.8	77.6	61.6
2005	0.7	1.2	2.2	4.6	90.1	100.0	85.0	79.2	62.9

**Table 4B**  
**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Federal Excise Tax Liabilities</b>									
1979	7.0	11.6	14.8	21.5	44.5	100.0	27.2	15.3	4.2
1980	7.0	11.3	14.8	21.4	44.9	100.0	27.4	15.8	4.4
1981	7.2	11.2	15.5	20.9	44.2	100.0	27.1	15.5	4.3
1982	7.5	10.9	14.2	21.3	45.6	100.0	27.1	15.1	4.3
1983	7.8	11.0	14.6	22.3	43.5	100.0	26.1	15.0	4.1
1984	8.6	11.4	14.5	21.5	43.3	100.0	25.9	14.7	4.0
1985	8.5	11.2	14.3	20.6	44.6	100.0	27.6	16.6	5.2
1986	8.4	11.2	14.1	20.6	45.0	100.0	28.5	17.4	6.2
1987	8.6	12.0	14.5	21.8	42.5	100.0	25.5	14.5	4.5
1988	8.1	12.1	14.1	22.5	42.8	100.0	25.8	15.1	5.0
1989	7.3	11.6	15.1	22.5	42.9	100.0	25.4	14.8	4.6
1990	8.6	11.7	14.9	22.2	42.1	100.0	24.7	14.0	4.5
1991	8.2	11.5	14.9	22.8	42.1	100.0	25.5	15.0	4.5
1992	8.3	11.7	15.3	22.1	41.9	100.0	25.3	14.7	4.6
1993	8.1	11.5	15.1	21.7	42.7	100.0	25.8	15.1	4.3
1994	8.3	12.1	15.3	22.3	41.1	100.0	24.8	14.3	4.4
1995	8.4	11.8	15.7	23.5	39.9	100.0	24.1	13.6	4.1
1996	7.7	11.8	15.8	22.7	41.4	100.0	24.6	14.3	4.3
1997	8.0	12.1	14.8	22.2	42.2	100.0	25.6	15.0	5.1
1998	8.2	11.8	15.0	22.9	41.7	100.0	24.8	14.5	4.9
1999	8.5	11.7	14.9	22.7	41.7	100.0	25.6	15.5	5.2
2000	9.1	11.9	15.0	22.9	40.6	100.0	24.9	14.7	5.3
2001	9.3	11.9	15.3	23.4	39.7	100.0	24.1	14.2	4.1
2002	9.2	12.6	16.6	22.8	38.3	100.0	23.2	13.6	4.0
2003	9.4	12.2	16.7	22.5	38.6	100.0	23.1	13.6	4.4
2004	9.4	12.4	16.6	22.4	38.7	100.0	23.3	13.8	4.4
2005	9.5	12.2	16.5	22.3	38.9	100.0	24.1	14.8	5.5

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. A nonelderly childless household is one headed by a person under age 65 and 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 4C**  
**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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%
<b>Number of Households (Millions)</b>									
1979	5.1	5.1	5.3	6.8	9.5	32.0	5.0	2.3	0.4
1980	5.3	5.2	5.5	7.0	9.8	32.8	5.1	2.4	0.4
1981	5.5	5.3	5.8	7.0	10.0	33.8	5.3	2.5	0.4
1982	5.5	5.2	5.8	7.0	10.2	33.9	5.3	2.5	0.4
1983	5.6	5.5	6.0	7.4	10.2	34.9	5.3	2.6	0.4
1984	6.5	5.7	6.1	7.2	10.1	35.8	5.2	2.5	0.4
1985	5.9	6.0	6.2	7.5	10.6	36.4	5.4	2.6	0.4
1986	6.2	5.8	6.3	7.6	10.6	36.7	5.4	2.6	0.4
1987	5.3	6.5	6.6	8.1	11.0	37.7	5.5	2.6	0.4
1988	5.4	6.7	6.7	8.4	11.3	38.8	5.7	2.8	0.5
1989	5.5	6.6	7.1	8.4	11.1	38.9	5.6	2.7	0.5
1990	5.6	6.5	7.0	8.6	11.5	39.3	5.8	2.8	0.5
1991	5.9	6.5	7.1	8.7	11.5	39.9	6.0	2.9	0.5
1992	5.8	6.5	7.2	8.7	11.6	39.9	6.0	2.9	0.5
1993	6.0	6.3	7.1	8.7	11.5	39.8	5.9	2.9	0.5
1994	6.0	6.6	7.2	8.9	11.6	40.6	5.9	2.8	0.5
1995	6.7	6.5	7.4	9.1	11.3	41.2	5.9	2.7	0.5
1996	6.7	6.9	7.4	9.2	11.7	42.1	5.9	2.9	0.5
1997	7.3	7.1	7.6	9.4	11.8	43.3	5.9	2.8	0.5
1998	7.7	7.4	7.8	9.9	11.9	44.8	5.9	2.8	0.5
1999	7.8	7.5	7.9	10.0	12.0	45.4	6.1	2.9	0.5
2000	8.2	7.9	8.4	10.3	12.1	47.1	6.3	3.0	0.5
2001	8.4	7.8	8.5	10.5	12.6	48.0	6.5	3.2	0.5
2002	9.0	8.1	8.8	10.5	12.7	49.4	6.6	3.2	0.5
2003	8.9	8.0	9.0	10.5	12.8	49.5	6.6	3.2	0.5
2004	9.3	8.3	9.1	10.4	12.6	49.9	6.4	3.1	0.5
2005	9.6	8.5	9.4	10.8	12.4	51.0	6.3	3.0	0.5

<b>Average Income (2005 dollars)</b>									
<i>Pretax Income</i>									
1979	12,200	27,100	40,700	58,000	115,300	59,500	147,700	202,300	479,400
1980	11,700	26,100	39,600	56,900	112,300	58,000	144,700	194,500	459,400
1981	11,500	26,000	39,400	57,400	112,100	57,600	142,900	190,100	443,800
1982	11,200	25,600	38,900	57,100	113,600	58,200	146,000	199,500	489,500
1983	10,600	24,800	38,900	57,400	116,300	58,100	150,100	201,800	494,100
1984	11,200	26,400	40,500	59,600	123,700	59,600	162,200	221,000	558,500
1985	11,300	26,200	41,200	60,300	127,100	62,200	169,300	235,100	620,300
1986	11,400	26,800	42,600	62,600	138,900	66,100	187,600	268,300	749,100
1987	11,300	26,300	42,200	63,200	134,200	65,600	179,500	249,200	627,000
1988	11,700	26,800	42,800	63,800	146,100	69,700	200,500	287,800	809,300
1989	12,000	27,700	43,500	64,500	144,700	69,200	196,900	280,200	753,400
1990	12,400	28,000	43,300	63,800	143,700	69,300	196,500	280,800	780,100
1991	12,500	27,400	42,900	63,300	138,400	67,200	184,800	257,700	666,400
1992	12,300	27,300	43,600	63,800	144,800	69,200	197,200	283,200	755,400
1993	12,000	27,800	43,100	63,900	141,300	68,200	190,100	264,000	673,800
1994	12,100	28,100	43,600	64,800	145,300	69,300	197,800	283,500	748,600
1995	12,500	29,200	44,900	66,200	150,400	70,100	203,500	294,700	789,800
1996	12,100	29,200	45,500	67,600	156,800	72,500	216,600	311,600	860,600
1997	12,200	29,700	46,400	68,500	167,900	75,000	236,600	355,500	1,026,600
1998	12,800	31,000	47,600	71,100	176,200	77,700	251,800	382,900	1,155,000
1999	13,600	31,700	48,800	72,900	185,400	80,700	263,600	394,400	1,180,500
2000	12,800	31,500	48,600	73,200	192,300	81,400	273,900	417,700	1,249,100
2001	12,900	31,600	49,100	73,000	173,700	77,000	239,300	345,800	973,100
2002	12,100	31,000	48,400	71,600	164,500	72,900	223,100	314,900	849,400
2003	12,000	30,500	48,100	71,900	167,900	74,200	230,100	328,200	888,500
2004	12,000	31,200	49,200	74,600	180,200	76,700	251,800	367,700	1,082,500
2005	12,400	31,400	49,500	74,900	198,900	80,400	287,000	441,100	1,384,300

**Table 4C**  
**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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	10,800	22,700	32,700	45,100	83,400	45,000	104,500	139,000	304,800
1980	10,400	21,900	31,700	44,100	81,300	43,800	102,700	135,200	302,100
1981	10,200	21,600	31,300	43,900	81,100	43,300	102,000	133,800	303,900
1982	9,900	21,500	31,400	44,400	84,800	44,800	108,100	146,700	353,800
1983	9,300	21,000	31,500	45,100	87,800	45,100	112,500	150,100	358,000
1984	9,800	22,000	32,500	46,600	93,100	46,100	121,000	163,500	401,200
1985	9,800	21,800	33,000	47,000	95,800	48,000	126,800	175,100	453,100
1986	10,000	22,400	34,100	48,700	105,000	51,000	141,100	201,500	558,100
1987	9,800	22,000	34,000	49,500	99,200	50,000	130,500	178,100	430,300
1988	10,100	22,400	34,300	49,700	108,100	53,100	146,700	208,100	570,600
1989	10,500	23,100	34,800	50,400	107,500	52,900	144,800	204,100	536,200
1990	10,700	23,200	34,600	49,600	106,800	52,900	144,400	204,500	556,600
1991	10,800	22,900	34,400	49,300	102,500	51,300	135,000	185,900	465,900
1992	10,700	22,900	35,000	50,000	107,000	52,700	143,600	203,100	524,900
1993	10,500	23,300	34,700	50,100	103,200	51,700	136,000	184,400	443,000
1994	10,700	23,500	35,000	50,700	105,200	52,300	139,900	195,000	481,200
1995	11,000	24,500	36,100	51,700	108,400	52,700	143,300	202,100	506,500
1996	10,800	24,500	36,600	52,900	112,800	54,500	152,100	213,100	552,300
1997	10,800	24,800	37,100	53,400	120,600	56,200	166,100	243,600	668,500
1998	11,400	26,100	38,200	55,400	127,100	58,500	177,800	264,700	766,900
1999	12,000	26,500	39,200	56,900	133,000	60,500	185,200	271,600	782,500
2000	11,400	26,500	39,100	57,100	138,000	61,100	192,800	288,300	835,200
2001	11,600	27,100	40,200	57,800	126,900	58,900	171,200	242,600	652,400
2002	10,900	26,700	39,900	57,200	121,300	56,300	161,200	222,900	571,900
2003	10,800	26,500	40,000	57,900	126,000	58,000	169,100	236,400	609,600
2004	10,900	27,000	40,900	60,100	134,800	59,800	184,400	263,800	743,800
2005	11,100	27,200	41,100	60,300	148,000	62,400	209,200	314,800	951,800

**Share of Income (Percent)**  
*Pretax Income*

1979	3.2	7.3	11.4	20.9	57.4	100.0	38.7	24.4	9.7
1980	3.3	7.1	11.4	20.9	57.7	100.0	38.5	24.6	9.5
1981	3.2	7.1	11.8	20.6	57.7	100.0	38.7	24.6	9.2
1982	3.1	6.8	11.4	20.2	58.9	100.0	39.4	25.2	10.2
1983	2.9	6.7	11.6	20.9	58.2	100.0	39.6	25.5	10.1
1984	3.4	7.1	11.6	20.1	58.4	100.0	39.5	25.8	10.6
1985	2.9	6.9	11.4	19.8	59.5	100.0	40.5	27.1	11.9
1986	2.9	6.4	11.1	19.7	60.6	100.0	42.0	28.5	13.1
1987	2.4	6.9	11.3	20.6	59.5	100.0	40.1	26.3	11.3
1988	2.3	6.7	10.7	20.0	61.0	100.0	42.4	29.4	14.5
1989	2.4	6.8	11.4	20.2	59.8	100.0	41.0	27.9	12.9
1990	2.5	6.6	11.1	20.1	60.5	100.0	41.9	28.8	14.1
1991	2.7	6.7	11.3	20.6	59.5	100.0	41.4	28.1	12.7
1992	2.6	6.4	11.3	20.0	60.7	100.0	42.9	29.5	14.5
1993	2.6	6.4	11.3	20.5	60.1	100.0	41.5	28.4	12.8
1994	2.6	6.6	11.2	20.5	59.9	100.0	41.6	28.3	13.5
1995	2.9	6.6	11.6	21.0	58.8	100.0	41.3	28.1	13.1
1996	2.7	6.6	11.1	20.4	59.9	100.0	42.0	29.2	14.2
1997	2.7	6.5	10.9	19.7	60.9	100.0	43.3	30.5	16.0
1998	2.8	6.6	10.7	20.1	60.3	100.0	43.0	30.5	16.3
1999	2.9	6.5	10.5	20.0	60.6	100.0	43.8	31.7	16.7
2000	2.7	6.5	10.6	19.7	60.9	100.0	44.7	32.6	17.9
2001	2.9	6.6	11.2	20.7	59.2	100.0	42.3	29.7	14.5
2002	3.0	6.9	11.8	20.8	58.1	100.0	40.9	28.3	12.9
2003	2.9	6.6	11.8	20.5	58.7	100.0	41.1	28.5	13.3
2004	2.9	6.8	11.6	20.2	59.2	100.0	42.1	29.9	15.0
2005	2.9	6.5	11.3	19.7	60.3	100.0	44.0	32.1	17.8

**Table 4C**  
**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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	3.8	8.1	12.1	21.4	54.9	100.0	36.2	22.2	8.2
1980	3.8	7.9	12.0	21.4	55.2	100.0	36.2	22.6	8.3
1981	3.8	7.8	12.4	21.0	55.5	100.0	36.7	23.0	8.4
1982	3.6	7.4	11.9	20.4	57.2	100.0	37.9	24.1	9.6
1983	3.3	7.3	12.1	21.2	56.7	100.0	38.2	24.4	9.4
1984	3.9	7.7	12.1	20.3	56.8	100.0	38.1	24.7	9.9
1985	3.3	7.5	11.8	20.1	58.2	100.0	39.4	26.1	11.3
1986	3.3	6.9	11.5	19.8	59.3	100.0	40.9	27.7	12.7
1987	2.8	7.6	11.9	21.1	57.7	100.0	38.2	24.6	10.2
1988	2.7	7.3	11.2	20.4	59.3	100.0	40.8	27.9	13.4
1989	2.8	7.5	11.9	20.6	58.1	100.0	39.5	26.5	12.0
1990	2.9	7.2	11.6	20.5	58.9	100.0	40.4	27.5	13.2
1991	3.1	7.3	11.9	21.0	57.7	100.0	39.7	26.6	11.6
1992	2.9	7.1	11.9	20.6	58.8	100.0	41.0	27.8	13.2
1993	3.0	7.1	11.9	21.2	57.9	100.0	39.2	26.1	11.1
1994	3.0	7.4	11.9	21.3	57.6	100.0	39.0	25.9	11.5
1995	3.4	7.4	12.3	21.8	56.4	100.0	38.7	25.6	11.1
1996	3.2	7.4	11.8	21.3	57.4	100.0	39.2	26.5	12.1
1997	3.2	7.2	11.6	20.6	58.4	100.0	40.6	27.9	13.9
1998	3.3	7.4	11.4	20.9	57.7	100.0	40.3	28.0	14.4
1999	3.4	7.3	11.2	20.8	57.9	100.0	41.1	29.1	14.8
2000	3.2	7.3	11.4	20.5	58.2	100.0	41.9	29.9	15.9
2001	3.4	7.4	12.1	21.5	56.6	100.0	39.6	27.3	12.7
2002	3.5	7.8	12.6	21.6	55.5	100.0	38.3	26.0	11.2
2003	3.4	7.4	12.5	21.1	56.3	100.0	38.6	26.3	11.6
2004	3.4	7.5	12.4	20.9	56.8	100.0	39.6	27.5	13.2
2005	3.4	7.3	12.1	20.4	57.8	100.0	41.3	29.5	15.8

**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 4C**  
**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

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 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.