

Appendix: Detailed Tables for 1979 to 2005

All Households

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Table 4A. Effective Federal Tax Rates

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Table 1A

Effective Federal Tax Rates for All 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%
Total Effective Federal Tax Rate									
1979	8.0	14.3	18.6	21.2	27.5	22.2	29.6	31.8	37.0
1980	7.7	14.1	18.7	21.5	27.3	22.2	29.0	30.8	34.6
1981	8.3	14.7	19.2	22.1	26.9	22.4	28.2	29.4	31.8
1982	8.2	13.8	17.9	20.6	24.4	20.7	25.3	26.0	27.7
1983	9.1	13.7	17.5	20.1	23.9	20.4	24.8	25.6	27.7
1984	10.2	14.6	18.0	20.4	24.3	21.0	25.2	26.1	28.2
1985	9.8	14.8	18.1	20.4	24.0	20.9	24.7	25.4	27.0
1986	9.6	14.8	18.0	20.5	23.8	20.9	24.3	24.6	25.5
1987	8.7	14.0	17.6	20.2	25.8	21.6	27.2	28.5	31.2
1988	8.5	14.3	17.9	20.6	25.6	21.8	26.7	27.8	29.7
1989	7.9	13.9	17.9	20.5	25.2	21.5	26.3	27.2	28.9
1990	8.9	14.6	17.9	20.6	25.1	21.5	26.1	27.0	28.8
1991	8.4	14.2	17.6	20.5	25.3	21.5	26.6	27.6	29.9
1992	8.2	13.7	17.4	20.2	25.6	21.5	26.9	28.1	30.6
1993	8.0	13.5	17.3	20.2	26.8	22.0	28.6	30.5	34.5
1994	6.6	13.1	17.3	20.4	27.4	22.3	29.4	31.3	35.8
1995	6.3	13.4	17.3	20.5	27.8	22.6	29.8	31.8	36.1
1996	5.6	13.2	17.3	20.3	28.0	22.7	30.1	32.0	36.0
1997	5.8	13.6	17.4	20.5	28.0	22.9	29.9	31.6	34.9
1998	5.8	13.0	16.8	20.4	27.6	22.6	29.3	30.8	33.4
1999	6.1	13.3	16.9	20.5	28.0	22.9	29.7	31.2	33.5
2000	6.4	13.0	16.6	20.5	28.0	23.0	29.6	31.0	33.0
2001	5.1	11.5	15.3	18.9	26.7	21.4	28.5	30.0	32.8
2002	4.7	10.8	14.8	18.3	26.0	20.7	27.9	29.5	32.8
2003	4.6	9.8	13.8	17.4	25.0	19.8	26.8	28.5	31.7
2004	4.3	9.9	14.1	17.3	25.2	20.1	27.1	28.7	31.4
2005	4.3	9.9	14.2	17.4	25.5	20.5	27.4	28.9	31.2
Effective Individual Income Tax Rate									
1979	0.0	4.1	7.5	10.1	15.7	11.0	17.4	19.0	21.8
1980	0.2	4.5	8.0	10.7	16.5	11.7	18.2	19.7	22.3
1981	0.5	4.8	8.3	11.1	16.7	12.0	18.2	19.6	21.5
1982	0.4	4.2	7.4	10.0	15.3	11.0	16.9	18.3	20.4
1983	0.4	3.8	6.7	9.1	14.2	10.2	15.6	16.9	19.4
1984	0.7	4.0	6.7	8.9	14.1	10.2	15.6	17.0	19.3
1985	0.5	4.0	6.6	8.8	14.0	10.2	15.4	16.7	18.9
1986	0.4	4.0	6.5	8.8	14.2	10.4	15.5	16.6	18.3
1987	-0.6	3.2	5.8	8.1	14.9	10.3	16.8	18.5	21.5
1988	-1.1	3.1	5.9	8.3	14.9	10.4	16.6	18.2	20.7
1989	-1.6	2.9	6.0	8.3	14.6	10.2	16.3	17.7	19.9
1990	-1.0	3.4	6.0	8.3	14.4	10.1	16.0	17.5	19.9
1991	-1.6	2.9	5.8	8.1	14.3	9.9	16.0	17.6	20.6
1992	-2.1	2.5	5.5	7.9	14.5	9.9	16.3	18.0	21.2
1993	-2.3	2.3	5.4	7.8	14.9	10.0	17.0	19.1	23.2
1994	-3.9	1.9	5.3	7.8	15.0	10.0	17.1	19.2	23.0
1995	-4.4	2.0	5.3	7.8	15.5	10.2	17.7	19.8	23.7
1996	-5.1	1.8	5.4	7.9	16.1	10.7	18.3	20.5	24.2
1997	-5.2	2.1	5.6	8.0	16.4	11.0	18.5	20.6	23.8
1998	-5.4	1.5	5.0	7.9	16.5	11.0	18.7	20.6	23.4
1999	-5.2	1.7	5.0	8.0	17.1	11.4	19.3	21.3	24.0
2000	-4.6	1.5	5.0	8.1	17.5	11.8	19.7	21.6	24.2
2001	-5.6	0.3	3.9	7.1	16.3	10.3	18.7	20.8	24.1
2002	-6.0	-0.2	3.6	6.7	15.5	9.7	17.9	20.0	23.7
2003	-6.0	-1.1	2.8	5.9	13.7	8.4	15.8	17.7	20.4
2004	-6.2	-0.9	3.0	5.9	13.9	8.7	15.9	17.6	19.7
2005	-6.5	-1.0	3.0	6.0	14.1	9.0	16.0	17.6	19.4

Table 1A

Effective Federal Tax Rates for All 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%
Effective Social Insurance Tax Rate									
1979	5.3	7.7	8.6	8.5	5.4	6.9	4.2	2.8	0.9
1980	5.3	7.6	8.5	8.5	5.5	6.9	4.3	3.0	1.0
1981	5.9	8.1	9.1	9.1	6.1	7.5	4.8	3.4	1.3
1982	5.9	8.0	8.9	9.1	6.3	7.5	5.1	3.7	1.6
1983	6.1	7.9	8.9	9.1	6.3	7.5	5.1	3.7	1.5
1984	6.5	8.4	9.2	9.3	6.4	7.8	5.1	3.7	1.4
1985	6.6	8.8	9.5	9.6	6.5	7.9	5.1	3.7	1.3
1986	6.7	8.8	9.5	9.7	6.1	7.7	4.6	3.2	1.0
1987	6.4	8.6	9.4	9.8	6.7	8.0	5.3	3.8	1.5
1988	6.9	9.0	9.7	10.2	6.6	8.1	5.1	3.6	1.3
1989	7.1	8.9	9.8	10.0	6.6	8.1	5.1	3.7	1.4
1990	7.3	9.3	9.9	10.3	6.9	8.4	5.4	4.0	1.5
1991	7.2	9.2	9.6	10.3	7.4	8.6	6.1	4.7	2.2
1992	7.3	8.9	9.7	10.2	7.2	8.4	5.8	4.4	1.9
1993	7.2	8.8	9.6	10.2	7.3	8.5	6.0	4.7	2.1
1994	7.2	8.9	9.5	10.2	7.5	8.6	6.3	4.9	2.6
1995	7.6	9.1	9.6	10.3	7.2	8.5	6.0	4.6	2.3
1996	7.8	9.2	9.6	10.2	6.9	8.3	5.6	4.3	2.2
1997	8.1	9.4	9.6	10.3	6.6	8.2	5.4	4.0	2.0
1998	8.4	9.4	9.6	10.4	6.5	8.1	5.2	3.9	1.9
1999	8.4	9.5	9.6	10.4	6.4	8.0	5.1	3.8	1.9
2000	8.2	9.4	9.6	10.4	6.3	7.9	5.0	3.8	1.9
2001	8.3	9.4	9.7	10.2	7.1	8.4	5.8	4.5	2.3
2002	8.2	9.3	9.6	10.1	7.3	8.5	6.2	4.8	2.5
2003	8.1	9.1	9.4	9.9	7.1	8.3	6.0	4.6	2.3
2004	8.0	9.1	9.5	9.7	6.6	8.0	5.4	4.1	1.9
2005	8.3	9.2	9.5	9.7	6.0	7.6	4.8	3.5	1.7
Effective Corporate Income Tax Rate									
1979	1.1	1.2	1.4	1.6	5.7	3.4	7.4	9.5	13.8
1980	0.9	1.0	1.2	1.4	4.6	2.8	5.9	7.4	10.8
1981	0.7	0.8	1.0	1.2	3.6	2.2	4.6	5.9	8.7
1982	0.5	0.5	0.7	0.7	2.1	1.4	2.8	3.5	5.4
1983	0.6	0.7	0.9	1.0	2.8	1.8	3.5	4.4	6.4
1984	0.8	0.7	1.0	1.2	3.1	2.0	3.9	4.9	7.1
1985	0.6	0.7	0.9	1.0	2.8	1.8	3.6	4.5	6.4
1986	0.6	0.7	0.9	1.0	2.8	1.9	3.5	4.3	5.8
1987	0.7	0.9	1.2	1.4	3.6	2.4	4.6	5.7	7.8
1988	0.7	0.8	1.2	1.3	3.6	2.4	4.5	5.5	7.3
1989	0.6	0.8	1.1	1.2	3.5	2.3	4.4	5.3	7.2
1990	0.6	0.7	1.0	1.2	3.3	2.2	4.2	5.1	7.1
1991	0.6	0.7	1.0	1.1	3.0	2.0	3.8	4.8	6.8
1992	0.6	0.7	1.0	1.1	3.3	2.2	4.2	5.2	7.2
1993	0.6	0.8	1.0	1.2	3.9	2.5	5.0	6.2	8.8
1994	0.6	0.7	1.1	1.2	4.2	2.6	5.4	6.7	9.7
1995	0.7	0.8	1.1	1.3	4.4	2.8	5.6	6.9	9.7
1996	0.6	0.7	1.1	1.3	4.5	2.9	5.6	6.8	9.3
1997	0.5	0.7	1.1	1.3	4.4	2.9	5.5	6.6	8.7
1998	0.5	0.6	1.0	1.1	4.0	2.6	4.9	5.9	7.8
1999	0.5	0.6	1.0	1.1	3.9	2.5	4.7	5.6	7.3
2000	0.5	0.6	0.9	1.0	3.7	2.4	4.4	5.2	6.7
2001	0.3	0.4	0.6	0.7	2.8	1.7	3.5	4.3	6.2
2002	0.2	0.3	0.5	0.6	2.6	1.6	3.4	4.3	6.4
2003	0.3	0.4	0.6	0.7	3.6	2.2	4.6	5.9	8.7
2004	0.4	0.4	0.6	0.8	4.2	2.6	5.5	6.7	9.5
2005	0.4	0.5	0.7	1.0	4.9	3.1	6.1	7.4	9.9

Table 1A

Effective Federal Tax Rates for All 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%
Effective Excise Tax Rate									
1979	1.6	1.3	1.1	0.9	0.7	1.0	0.7	0.6	0.5
1980	1.4	1.1	0.9	0.8	0.6	0.8	0.6	0.5	0.4
1981	1.3	1.0	0.9	0.7	0.6	0.8	0.5	0.5	0.4
1982	1.4	1.1	0.9	0.8	0.6	0.8	0.5	0.5	0.4
1983	2.0	1.3	1.1	0.9	0.7	0.9	0.6	0.5	0.4
1984	2.3	1.4	1.1	1.0	0.7	1.0	0.6	0.5	0.4
1985	2.2	1.4	1.1	0.9	0.7	0.9	0.6	0.5	0.4
1986	2.0	1.3	1.1	0.9	0.6	0.9	0.6	0.5	0.4
1987	2.1	1.4	1.1	0.9	0.7	0.9	0.6	0.5	0.4
1988	2.0	1.4	1.1	0.9	0.6	0.9	0.5	0.5	0.4
1989	1.8	1.2	1.0	0.9	0.6	0.8	0.5	0.4	0.3
1990	2.0	1.3	1.0	0.9	0.6	0.9	0.5	0.4	0.3
1991	2.2	1.4	1.2	1.0	0.7	1.0	0.6	0.5	0.4
1992	2.3	1.5	1.2	1.0	0.7	1.0	0.6	0.5	0.3
1993	2.5	1.6	1.2	1.0	0.7	1.0	0.6	0.5	0.4
1994	2.6	1.7	1.3	1.1	0.7	1.1	0.6	0.5	0.4
1995	2.4	1.6	1.3	1.1	0.7	1.0	0.6	0.5	0.3
1996	2.3	1.5	1.2	1.0	0.6	0.9	0.5	0.4	0.3
1997	2.3	1.5	1.1	0.9	0.6	0.9	0.5	0.4	0.3
1998	2.2	1.4	1.1	0.9	0.6	0.9	0.5	0.4	0.3
1999	2.4	1.6	1.2	1.0	0.6	0.9	0.5	0.4	0.3
2000	2.3	1.4	1.1	0.9	0.5	0.9	0.4	0.4	0.2
2001	2.2	1.4	1.1	0.9	0.5	0.8	0.5	0.4	0.2
2002	2.2	1.4	1.1	0.9	0.5	0.9	0.5	0.4	0.3
2003	2.3	1.4	1.1	0.9	0.5	0.8	0.4	0.4	0.3
2004	2.2	1.3	1.1	0.9	0.5	0.8	0.4	0.3	0.2
2005	2.1	1.3	1.0	0.8	0.5	0.8	0.4	0.3	0.2

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income.

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 numbers of people.

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 1B

Shares of Federal Tax Liabilities for All 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	2.1	7.2	13.2	21.0	56.4	100.0	40.7	29.6	15.4
1980	2.0	7.0	13.3	21.3	56.3	100.0	40.0	28.7	14.2
1981	2.0	7.1	13.6	21.9	55.2	100.0	38.6	27.2	12.9
1982	2.1	7.1	13.6	22.1	55.0	100.0	38.0	26.5	12.8
1983	2.2	6.9	13.3	21.8	55.7	100.0	39.0	27.7	14.0
1984	2.4	7.2	13.2	21.4	55.6	100.0	39.3	28.2	14.7
1985	2.3	7.2	13.2	21.3	55.8	100.0	39.5	28.4	14.8
1986	2.1	6.8	12.7	20.8	57.5	100.0	41.6	30.7	17.1
1987	1.8	6.5	12.4	20.7	58.4	100.0	42.2	30.8	16.2
1988	1.7	6.4	12.2	20.4	59.1	100.0	43.2	32.3	18.1
1989	1.6	6.4	12.6	20.6	58.7	100.0	42.5	31.3	16.7
1990	1.9	6.8	12.6	20.7	57.9	100.0	41.7	30.6	16.2
1991	1.9	6.6	12.6	20.9	57.9	100.0	41.7	30.3	15.7
1992	1.7	6.2	12.2	20.2	59.5	100.0	43.6	32.3	17.5
1993	1.6	6.0	11.8	19.8	60.5	100.0	44.9	33.8	18.7
1994	1.3	5.8	11.8	19.8	61.1	100.0	45.6	34.4	19.4
1995	1.3	5.8	11.4	19.3	61.9	100.0	46.6	35.4	20.1
1996	1.1	5.5	11.1	18.8	63.4	100.0	48.3	37.3	21.8
1997	1.1	5.4	10.8	18.3	64.2	100.0	49.3	38.3	22.7
1998	1.1	5.2	10.5	18.2	64.9	100.0	49.9	38.9	23.3
1999	1.1	5.2	10.2	17.8	65.6	100.0	51.0	40.2	24.3
2000	1.1	4.8	9.8	17.5	66.6	100.0	52.2	41.4	25.5
2001	1.0	4.9	10.1	18.4	65.3	100.0	50.0	38.5	22.7
2002	1.0	4.9	10.4	18.8	64.8	100.0	49.2	37.6	21.4
2003	1.0	4.5	10.0	18.4	65.8	100.0	50.4	39.0	22.9
2004	0.9	4.4	9.7	17.6	67.2	100.0	52.5	41.4	25.4
2005	0.8	4.1	9.3	16.9	68.7	100.0	54.7	43.8	27.6
Share of Individual Income Tax Liabilities									
1979	0.0	4.1	10.7	20.2	64.9	100.0	48.1	35.6	18.3
1980	0.1	4.2	10.8	20.2	64.8	100.0	47.6	34.9	17.4
1981	0.2	4.4	10.9	20.6	63.9	100.0	46.6	33.9	16.3
1982	0.2	4.0	10.6	20.2	64.9	100.0	47.6	35.0	17.7
1983	0.2	3.8	10.2	19.7	66.1	100.0	49.1	36.6	19.6
1984	0.3	4.1	10.1	19.2	66.3	100.0	49.9	37.7	20.7
1985	0.2	4.0	9.9	19.0	66.9	100.0	50.5	38.3	21.2
1986	0.2	3.7	9.2	18.0	68.9	100.0	53.4	41.6	24.6
1987	-0.3	3.1	8.7	17.5	70.9	100.0	54.7	42.1	23.5
1988	-0.4	2.9	8.5	17.2	71.9	100.0	56.3	44.5	26.6
1989	-0.7	2.8	8.9	17.6	71.4	100.0	55.3	42.9	24.3
1990	-0.4	3.3	8.9	17.8	70.4	100.0	54.3	42.1	23.8
1991	-0.8	2.9	9.0	18.0	70.8	100.0	54.5	42.1	23.4
1992	-0.9	2.5	8.4	17.1	73.0	100.0	57.2	44.9	26.2
1993	-1.0	2.3	8.1	16.8	73.8	100.0	58.4	46.4	27.6
1994	-1.7	1.8	8.1	16.9	74.9	100.0	59.3	46.9	27.8
1995	-2.0	1.9	7.7	16.2	76.1	100.0	60.8	48.5	29.0
1996	-2.1	1.6	7.3	15.5	77.6	100.0	62.9	50.9	31.4
1997	-2.0	1.7	7.2	14.9	78.2	100.0	63.7	51.8	32.3
1998	-2.1	1.3	6.4	14.6	79.8	100.0	65.4	53.4	33.5
1999	-1.9	1.3	6.1	14.0	80.6	100.0	66.7	55.1	35.0
2000	-1.6	1.1	5.7	13.5	81.2	100.0	67.7	56.2	36.5
2001	-2.3	0.3	5.3	14.3	82.4	100.0	67.7	55.2	34.4
2002	-2.7	-0.2	5.4	14.7	82.7	100.0	67.5	54.5	33.0
2003	-3.0	-1.1	4.7	14.6	84.8	100.0	69.6	56.6	34.6
2004	-2.9	-0.9	4.7	13.8	85.3	100.0	70.8	58.5	36.7
2005	-2.9	-0.9	4.4	13.1	86.3	100.0	72.7	60.7	38.8

Table 1B

Shares of Federal Tax Liabilities for All 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	4.5	12.5	19.8	27.4	35.9	100.0	18.5	8.5	1.3
1980	4.4	12.1	19.5	27.2	36.8	100.0	19.1	9.1	1.4
1981	4.3	11.9	19.2	27.0	37.5	100.0	19.9	9.6	1.6
1982	4.1	11.3	18.7	26.7	39.2	100.0	21.2	10.5	2.0
1983	4.0	10.9	18.3	26.8	39.9	100.0	21.8	11.0	2.0
1984	4.2	11.2	18.3	26.5	39.7	100.0	21.4	10.8	2.0
1985	4.0	11.2	18.3	26.4	39.9	100.0	21.6	10.8	1.9
1986	3.9	11.0	18.1	26.7	40.2	100.0	21.6	10.7	1.9
1987	3.5	10.6	18.0	26.9	40.8	100.0	22.0	11.1	2.1
1988	3.6	10.8	17.8	27.0	40.7	100.0	22.0	11.2	2.1
1989	3.8	10.8	18.2	26.6	40.4	100.0	22.0	11.2	2.2
1990	4.0	11.1	17.8	26.5	40.5	100.0	22.2	11.5	2.2
1991	4.0	10.6	17.2	26.2	41.9	100.0	24.0	12.9	2.8
1992	3.8	10.3	17.3	26.1	42.3	100.0	24.0	12.9	2.7
1993	3.8	10.2	17.0	26.0	42.8	100.0	24.6	13.5	2.9
1994	3.7	10.1	16.9	25.8	43.3	100.0	25.3	14.1	3.7
1995	4.1	10.4	16.9	25.9	42.6	100.0	24.8	13.6	3.5
1996	4.1	10.4	16.9	25.8	42.7	100.0	24.8	13.8	3.6
1997	4.2	10.5	16.8	25.7	42.6	100.0	24.8	13.7	3.7
1998	4.4	10.4	16.6	25.8	42.5	100.0	24.5	13.6	3.7
1999	4.4	10.5	16.5	25.7	42.8	100.0	25.0	14.1	4.0
2000	4.2	10.2	16.3	25.8	43.3	100.0	25.6	14.6	4.3
2001	4.2	10.3	16.4	25.2	43.8	100.0	26.0	14.6	4.0
2002	4.1	10.2	16.2	25.0	44.3	100.0	26.4	15.0	3.9
2003	4.1	10.0	16.1	25.0	44.7	100.0	26.6	15.0	3.9
2004	4.1	10.1	16.5	24.9	44.3	100.0	26.2	14.8	4.0
2005	4.3	10.1	16.7	25.1	43.6	100.0	25.8	14.4	4.0
Share of Corporate Income Tax Liabilities									
1979	1.8	4.1	6.7	10.5	76.5	100.0	66.7	57.9	37.8
1980	1.8	3.9	7.0	11.3	75.5	100.0	65.0	55.6	35.6
1981	1.6	3.8	7.1	11.9	74.9	100.0	64.6	55.4	35.8
1982	1.7	4.0	7.5	12.1	73.8	100.0	63.3	54.9	37.7
1983	1.6	3.8	7.5	12.2	74.2	100.0	63.7	55.2	37.6
1984	1.9	3.8	7.5	12.7	73.2	100.0	63.5	55.1	38.5
1985	1.4	3.7	7.5	12.3	74.2	100.0	64.9	56.9	39.7
1986	1.4	3.3	7.2	11.7	75.7	100.0	67.4	59.5	42.8
1987	1.3	3.8	7.7	12.8	73.1	100.0	64.0	55.3	36.7
1988	1.2	3.4	7.5	11.6	74.9	100.0	66.5	58.4	40.7
1989	1.2	3.6	7.0	11.7	75.2	100.0	66.0	57.4	39.1
1990	1.2	3.2	6.9	11.6	75.6	100.0	66.3	57.4	39.7
1991	1.4	3.4	7.5	11.6	74.5	100.0	64.7	56.2	38.3
1992	1.3	3.2	6.9	10.8	76.4	100.0	67.8	59.0	40.7
1993	1.1	3.0	6.3	10.3	77.9	100.0	69.2	60.5	42.2
1994	1.0	2.7	6.2	10.1	78.5	100.0	70.0	62.1	44.5
1995	1.1	2.6	5.9	10.0	79.0	100.0	70.1	61.5	43.2
1996	0.9	2.4	5.8	9.7	80.1	100.0	71.2	62.4	44.5
1997	0.8	2.2	5.3	9.2	81.5	100.0	72.6	64.1	45.7
1998	0.8	2.2	5.4	8.7	82.0	100.0	73.8	65.4	47.9
1999	0.8	2.2	5.5	8.5	82.1	100.0	73.8	65.7	47.8
2000	0.9	2.1	5.3	8.0	82.9	100.0	74.6	66.5	49.1
2001	0.7	2.0	4.8	8.5	82.6	100.0	74.8	67.8	51.8
2002	0.6	1.8	4.3	8.0	83.4	100.0	76.0	69.5	53.4
2003	0.6	1.5	3.7	6.9	85.9	100.0	79.5	73.3	57.6
2004	0.6	1.5	3.0	6.5	87.3	100.0	81.4	74.7	59.5
2005	0.6	1.4	3.0	6.2	87.8	100.0	81.6	74.9	58.6

Table 1B

Shares of Federal Tax Liabilities for All 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	9.9	15.0	18.2	21.6	34.8	100.0	21.4	13.1	4.6
1980	9.7	14.7	18.1	21.6	35.2	100.0	21.7	13.4	4.6
1981	9.6	14.6	18.4	21.7	34.9	100.0	21.3	13.1	4.6
1982	9.7	14.5	18.2	22.2	34.8	100.0	20.8	12.6	4.4
1983	10.8	14.5	17.8	22.1	34.2	100.0	20.4	12.7	4.6
1984	11.6	14.9	17.6	22.0	33.3	100.0	20.0	12.2	4.5
1985	11.2	14.7	17.5	21.6	34.3	100.0	21.2	13.4	5.0
1986	10.2	14.3	17.7	21.2	36.0	100.0	23.1	15.1	6.4
1987	10.1	14.8	18.1	21.8	34.7	100.0	21.5	13.3	5.0
1988	9.7	15.0	17.9	22.0	35.1	100.0	21.7	13.6	5.4
1989	9.6	14.5	18.2	22.5	34.7	100.0	20.8	12.7	4.5
1990	10.6	14.8	18.2	22.2	33.8	100.0	20.2	12.2	4.2
1991	10.7	14.8	18.7	22.1	33.3	100.0	20.2	12.3	4.2
1992	10.6	15.2	18.4	22.0	33.3	100.0	20.0	12.1	4.1
1993	10.9	15.0	18.2	21.5	33.7	100.0	20.7	12.7	4.3
1994	10.8	15.1	18.5	21.8	33.0	100.0	20.0	12.1	4.1
1995	10.9	15.2	18.3	22.1	32.9	100.0	19.5	11.7	4.1
1996	10.7	15.4	18.4	21.6	33.3	100.0	20.1	12.2	4.2
1997	11.1	15.0	17.8	21.0	34.6	100.0	21.5	13.5	5.1
1998	10.9	14.5	18.1	21.1	35.1	100.0	21.6	13.5	5.3
1999	10.8	14.6	18.1	21.3	34.9	100.0	21.6	13.7	5.0
2000	10.8	14.4	18.0	21.6	34.8	100.0	21.2	13.1	4.9
2001	10.9	14.7	18.1	22.6	33.3	100.0	20.0	12.1	4.2
2002	11.2	15.3	18.7	22.4	32.0	100.0	19.1	11.6	4.0
2003	11.4	15.2	18.8	22.2	32.0	100.0	19.2	11.8	4.3
2004	11.1	14.9	18.4	22.1	33.1	100.0	20.2	12.6	4.8
2005	11.1	14.4	18.1	21.9	34.1	100.0	21.2	13.5	5.5

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income.

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 numbers of people.

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 1C
Number of Households, Average Income and Income Shares, and Income Category Minimums for All 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	17.9	15.8	15.0	15.4	16.7	81.1	8.6	4.3	0.9
1980	18.1	16.1	15.2	15.7	17.1	82.6	8.8	4.4	0.9
1981	17.9	16.3	15.7	15.9	17.5	83.8	9.0	4.6	0.9
1982	17.6	16.3	16.0	16.2	17.8	84.3	9.1	4.6	0.9
1983	17.5	16.8	16.4	16.6	18.0	85.8	9.2	4.6	0.9
1984	18.5	16.8	16.6	16.8	18.0	87.2	9.1	4.6	0.9
1985	18.5	17.3	16.8	17.3	18.5	88.8	9.4	4.8	1.0
1986	18.8	17.3	17.3	17.5	18.5	89.9	9.5	4.8	1.0
1987	18.2	18.4	17.8	18.0	18.7	91.4	9.5	4.8	1.0
1988	18.5	18.7	18.1	18.4	19.0	93.1	9.7	4.8	1.0
1989	18.4	18.8	18.3	18.5	19.3	93.6	9.8	4.9	1.0
1990	18.8	18.6	18.4	18.7	19.7	94.6	10.0	5.0	1.0
1991	19.3	18.6	18.9	18.9	19.9	96.0	10.1	5.1	1.0
1992	19.0	18.9	18.9	19.0	20.1	96.3	10.2	5.1	1.0
1993	19.1	19.2	19.1	19.2	20.2	97.3	10.3	5.2	1.0
1994	19.4	19.6	19.7	19.5	20.5	99.1	10.4	5.2	1.0
1995	20.1	19.3	19.7	19.7	20.6	99.7	10.5	5.2	1.0
1996	20.2	19.8	19.8	20.0	21.0	101.1	10.7	5.4	1.1
1997	20.6	19.8	20.2	20.2	21.4	102.6	10.8	5.4	1.1
1998	21.1	19.8	20.7	20.4	21.6	104.0	10.9	5.4	1.1
1999	21.2	20.0	20.9	20.6	21.8	104.8	11.1	5.5	1.1
2000	22.1	20.8	21.6	21.1	22.4	108.3	11.4	5.7	1.1
2001	22.5	20.9	21.3	21.7	22.5	109.4	11.4	5.7	1.1
2002	23.0	21.4	21.7	22.0	22.7	111.4	11.5	5.8	1.1
2003	23.1	21.6	22.0	22.1	22.7	112.1	11.5	5.8	1.1
2004	23.6	21.9	22.0	22.3	23.0	113.3	11.6	5.8	1.2
2005	24.1	22.0	22.2	22.6	23.1	114.5	11.7	5.8	1.1
Average Income (2005 dollars) <i>Pretax Income</i>									
1979	15,700	34,000	51,000	69,000	132,100	59,700	172,200	234,200	517,800
1980	15,100	32,600	49,300	66,900	127,800	57,700	166,400	223,100	488,200
1981	14,700	32,300	48,600	67,200	126,800	57,600	164,300	219,100	484,800
1982	14,300	31,500	47,600	66,400	126,800	57,300	165,800	224,000	505,700
1983	13,800	30,300	46,800	66,000	131,100	57,700	173,600	236,000	553,600
1984	14,200	32,100	48,800	68,700	140,200	60,300	188,000	258,700	609,400
1985	14,300	32,200	49,600	69,400	143,900	61,700	194,300	269,200	654,400
1986	14,300	33,000	50,800	72,000	162,400	66,300	224,700	324,200	851,900
1987	14,100	31,800	50,400	72,100	153,000	64,000	207,100	287,400	688,600
1988	14,300	32,400	51,200	72,900	164,600	66,900	227,500	326,300	867,300
1989	14,900	33,000	51,800	73,800	163,700	67,400	225,100	318,400	807,100
1990	15,300	33,800	51,600	72,900	159,000	66,700	217,000	305,500	774,500
1991	15,300	33,300	50,800	72,100	153,400	64,900	207,200	286,900	698,200
1992	15,000	33,100	51,100	72,800	160,100	66,700	219,400	311,000	791,700
1993	15,300	33,300	51,400	73,400	160,200	67,000	217,800	304,900	760,700
1994	15,200	33,600	51,800	74,600	163,400	67,800	223,700	314,700	784,300
1995	16,000	35,200	53,200	75,800	171,100	70,400	235,200	337,800	864,400
1996	15,700	35,000	53,900	77,100	179,700	72,700	251,400	362,000	953,400
1997	16,100	35,800	54,700	78,500	190,500	75,600	270,700	398,900	1,093,400
1998	16,900	37,400	56,100	81,600	202,100	79,300	290,400	434,900	1,228,000
1999	17,400	38,400	57,300	83,700	214,200	82,700	309,200	463,500	1,336,600
2000	16,600	37,700	57,000	84,500	222,600	84,000	324,300	491,800	1,460,600
2001	16,400	38,000	57,700	83,200	201,400	79,300	285,400	418,400	1,156,000
2002	15,900	36,800	56,400	81,300	191,400	75,900	267,100	383,100	1,024,100
2003	15,700	36,400	56,100	82,000	197,800	77,000	278,600	405,200	1,092,800
2004	15,800	37,200	58,000	84,500	214,500	81,300	307,800	457,400	1,299,300
2005	15,900	37,400	58,500	85,200	231,300	84,800	339,100	520,200	1,558,500

Table 1C
Number of Households, Average Income and Income Shares, and Income Category Minimums for All 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	14,400	29,100	41,500	54,300	95,700	46,400	121,200	159,700	326,400
1980	13,900	28,000	40,100	52,500	92,900	44,900	118,100	154,400	319,400
1981	13,500	27,500	39,300	52,300	92,700	44,700	118,000	154,700	330,500
1982	13,100	27,100	39,100	52,700	95,900	45,400	123,900	165,700	365,900
1983	12,500	26,200	38,600	52,700	99,800	45,900	130,600	175,600	400,000
1984	12,800	27,400	40,000	54,700	106,200	47,600	140,600	191,200	437,400
1985	12,900	27,400	40,600	55,200	109,400	48,900	146,200	200,900	477,700
1986	12,900	28,100	41,700	57,200	123,900	52,400	170,200	244,300	634,700
1987	12,900	27,300	41,600	57,600	113,500	50,200	150,700	205,500	473,800
1988	13,100	27,800	42,000	57,900	122,400	52,300	166,700	235,700	609,800
1989	13,700	28,400	42,500	58,700	122,400	52,900	166,000	231,900	574,100
1990	13,900	28,900	42,400	57,800	119,000	52,300	160,300	223,000	551,700
1991	14,000	28,600	41,900	57,300	114,500	51,000	152,200	207,600	489,700
1992	13,700	28,600	42,200	58,100	119,200	52,400	160,400	223,600	549,600
1993	14,000	28,800	42,500	58,500	117,300	52,200	155,500	212,000	498,500
1994	14,200	29,200	42,800	59,400	118,700	52,700	158,000	216,100	503,800
1995	15,000	30,500	44,000	60,300	123,500	54,500	165,000	230,300	552,100
1996	14,800	30,400	44,500	61,400	129,400	56,200	175,800	246,100	610,200
1997	15,200	30,900	45,200	62,400	137,200	58,300	189,800	272,800	711,500
1998	15,900	32,600	46,700	65,000	146,300	61,400	205,300	300,900	817,500
1999	16,300	33,300	47,600	66,500	154,200	63,700	217,400	319,100	888,700
2000	15,500	32,800	47,500	67,100	160,400	64,600	228,400	339,500	978,000
2001	15,600	33,600	48,900	67,500	147,700	62,300	204,200	293,000	776,300
2002	15,200	32,800	48,000	66,500	141,600	60,200	192,600	270,000	687,800
2003	15,000	32,900	48,300	67,800	148,400	61,800	203,800	289,600	746,600
2004	15,100	33,500	49,800	69,900	160,400	64,900	224,400	326,100	891,600
2005	15,300	33,700	50,200	70,300	172,200	67,400	246,300	369,800	1,071,500
Share of Income (Percent)									
<i>Pretax Income</i>									
1979	5.8	11.1	15.8	22.0	45.5	100.0	30.5	20.7	9.3
1980	5.7	11.0	15.7	22.1	45.8	100.0	30.6	20.7	9.1
1981	5.5	10.9	15.9	22.2	46.0	100.0	30.7	20.7	9.1
1982	5.2	10.6	15.7	22.2	46.7	100.0	31.1	21.1	9.6
1983	4.9	10.3	15.5	22.2	47.7	100.0	32.2	22.2	10.3
1984	5.0	10.3	15.4	22.0	48.0	100.0	32.6	22.6	10.9
1985	4.8	10.1	15.2	21.9	48.6	100.0	33.4	23.4	11.5
1986	4.5	9.6	14.7	21.2	50.6	100.0	35.8	26.0	14.0
1987	4.4	10.0	15.3	22.1	48.9	100.0	33.5	23.4	11.2
1988	4.3	9.7	14.9	21.6	50.3	100.0	35.3	25.4	13.3
1989	4.3	9.8	15.1	21.6	49.9	100.0	34.8	24.8	12.5
1990	4.6	10.0	15.1	21.6	49.5	100.0	34.4	24.3	12.1
1991	4.7	10.0	15.4	21.8	49.0	100.0	33.7	23.6	11.2
1992	4.4	9.7	15.1	21.5	50.0	100.0	34.9	24.7	12.3
1993	4.5	9.8	15.0	21.6	49.8	100.0	34.6	24.4	11.9
1994	4.4	9.8	15.2	21.6	49.8	100.0	34.6	24.5	12.1
1995	4.6	9.7	14.9	21.3	50.2	100.0	35.2	25.1	12.5
1996	4.3	9.4	14.5	21.0	51.5	100.0	36.5	26.5	13.8
1997	4.3	9.1	14.2	20.4	52.6	100.0	37.8	27.8	14.9
1998	4.3	9.0	14.1	20.2	53.0	100.0	38.4	28.5	15.7
1999	4.2	8.9	13.8	19.9	53.8	100.0	39.4	29.6	16.7
2000	4.0	8.6	13.5	19.6	54.8	100.0	40.6	30.7	17.8
2001	4.3	9.2	14.2	20.8	52.3	100.0	37.5	27.4	14.7
2002	4.3	9.3	14.5	21.2	51.5	100.0	36.5	26.3	13.5
2003	4.2	9.1	14.3	21.0	52.1	100.0	37.2	27.0	14.3
2004	4.1	8.9	13.9	20.4	53.5	100.0	38.9	29.0	16.3
2005	4.0	8.5	13.3	19.8	55.1	100.0	40.9	31.1	18.1

Table 1C
Number of Households, Average Income and Income Shares, and Income Category Minimums for All 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	6.8	12.3	16.5	22.3	42.4	100.0	27.6	18.1	7.5
1980	6.8	12.1	16.5	22.3	42.8	100.0	27.9	18.4	7.7
1981	6.5	12.0	16.5	22.3	43.3	100.0	28.4	18.9	8.0
1982	6.0	11.5	16.3	22.3	44.6	100.0	29.4	19.7	8.7
1983	5.5	11.2	16.1	22.3	45.7	100.0	30.5	20.7	9.4
1984	5.7	11.1	16.0	22.2	46.0	100.0	30.9	21.2	9.9
1985	5.5	10.9	15.8	22.0	46.7	100.0	31.7	22.0	10.6
1986	5.2	10.3	15.3	21.3	48.7	100.0	34.3	24.8	13.2
1987	5.1	10.9	16.1	22.5	46.3	100.0	31.1	21.3	9.9
1988	5.0	10.7	15.6	21.9	47.9	100.0	33.1	23.5	12.0
1989	5.1	10.8	15.7	21.9	47.6	100.0	32.7	23.0	11.3
1990	5.3	10.8	15.8	21.9	47.3	100.0	32.3	22.6	11.0
1991	5.5	10.9	16.2	22.1	46.5	100.0	31.5	21.7	10.0
1992	5.2	10.7	15.9	21.9	47.4	100.0	32.5	22.7	10.9
1993	5.3	10.9	16.0	22.1	46.8	100.0	31.7	21.8	10.0
1994	5.3	11.0	16.1	22.2	46.5	100.0	31.4	21.6	10.0
1995	5.5	10.9	15.9	21.9	46.8	100.0	31.9	22.1	10.3
1996	5.3	10.6	15.6	21.6	48.0	100.0	33.1	23.3	11.4
1997	5.2	10.2	15.3	21.1	49.1	100.0	34.4	24.6	12.6
1998	5.3	10.1	15.1	20.8	49.6	100.0	35.1	25.4	13.5
1999	5.2	10.0	14.9	20.5	50.2	100.0	36.0	26.5	14.4
2000	4.9	9.7	14.7	20.2	51.3	100.0	37.1	27.5	15.5
2001	5.1	10.3	15.2	21.5	48.8	100.0	34.1	24.4	12.6
2002	5.2	10.5	15.5	21.8	48.0	100.0	33.1	23.4	11.4
2003	5.0	10.3	15.4	21.6	48.8	100.0	33.9	24.1	12.2
2004	4.9	10.0	14.9	21.2	50.1	100.0	35.5	25.9	14.0
2005	4.8	9.6	14.4	20.6	51.6	100.0	37.4	27.8	15.6

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 1C
Number of Households, Average Income and Income Shares, and Income Category Minimums for All 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.

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 numbers of people.

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

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.

Table 2A

Effective Federal Tax Rates for Households with Children, 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%
Total Effective Federal Tax Rate									
1979	9.1	15.8	19.4	21.3	25.9	21.1	28.0	29.9	34.4
1980	8.9	15.9	19.7	21.9	26.0	21.3	27.6	29.2	31.9
1981	9.8	16.9	20.7	22.9	25.9	22.0	26.9	27.8	29.7
1982	9.6	16.1	19.8	21.8	23.7	20.7	24.2	24.6	25.6
1983	10.2	16.2	19.4	21.2	23.6	20.6	24.3	25.0	27.0
1984	11.8	17.0	19.8	21.5	23.5	21.0	24.3	25.0	27.0
1985	11.1	17.1	20.0	21.6	23.2	20.9	23.7	24.2	25.6
1986	10.9	17.1	20.1	21.7	23.3	21.1	23.7	24.0	24.9
1987	8.8	16.4	19.4	21.1	25.4	21.4	26.8	28.0	30.7
1988	8.5	16.6	19.8	21.5	24.9	21.5	26.0	27.0	28.7
1989	7.8	16.0	19.8	21.5	24.8	21.3	25.8	26.7	28.2
1990	9.1	16.8	19.9	21.7	24.7	21.3	25.5	26.4	28.2
1991	8.3	16.1	19.8	21.7	25.3	21.4	26.5	27.6	29.7
1992	7.7	15.4	19.5	21.4	25.4	21.2	26.7	27.8	30.3
1993	7.5	15.2	19.2	21.4	27.1	21.9	29.2	31.0	35.0
1994	5.5	14.5	19.3	21.5	27.5	21.9	29.6	31.7	36.1
1995	4.7	14.7	19.2	21.5	28.1	22.2	30.3	32.3	36.7
1996	3.8	14.4	19.1	21.5	28.3	22.1	30.4	32.5	36.4
1997	3.9	14.9	19.4	21.7	28.3	22.4	30.4	32.2	35.5
1998	3.9	13.9	18.4	21.1	28.1	22.1	30.0	31.5	34.1
1999	4.3	14.1	18.6	21.1	28.6	22.5	30.5	32.0	34.2
2000	5.0	13.7	18.2	21.2	28.7	22.9	30.6	31.9	33.8
2001	3.1	12.0	16.8	19.9	27.6	21.2	29.6	31.1	33.7
2002	2.6	11.3	16.3	19.5	26.8	20.6	28.9	30.6	33.7
2003	2.5	9.9	14.9	18.0	25.7	19.5	27.8	29.5	32.2
2004	2.0	9.8	15.0	18.0	26.0	19.7	27.9	29.5	31.8
2005	1.3	9.5	14.9	18.1	26.3	19.9	28.2	29.6	31.5
Effective Individual Income Tax Rate									
1979	-0.5	4.8	8.2	10.6	15.8	10.4	17.7	19.2	21.5
1980	-0.3	5.2	8.7	11.3	16.5	11.0	18.4	19.9	21.4
1981	0.1	5.7	9.2	11.8	16.6	11.4	18.2	19.4	20.6
1982	0.2	5.0	8.4	10.7	15.1	10.3	16.7	17.9	19.2
1983	0.1	4.6	7.6	9.7	14.4	9.8	16.1	17.4	19.5
1984	0.5	4.8	7.5	9.5	14.0	9.7	15.6	17.0	19.1
1985	0.2	4.7	7.4	9.4	13.7	9.5	15.2	16.4	18.2
1986	0.2	4.7	7.4	9.5	14.3	10.0	15.9	17.0	18.3
1987	-1.2	3.8	6.5	8.6	15.5	9.8	17.9	19.8	22.8
1988	-2.1	3.6	6.6	8.7	15.2	9.7	17.4	19.2	21.5
1989	-3.0	3.2	6.6	8.7	15.1	9.6	17.1	18.8	20.8
1990	-2.0	3.8	6.6	8.7	14.7	9.3	16.7	18.3	20.7
1991	-3.1	3.1	6.5	8.5	14.7	9.2	17.0	18.9	21.9
1992	-3.8	2.6	6.2	8.2	14.9	9.1	17.3	19.3	22.6
1993	-4.1	2.4	6.0	8.2	16.1	9.6	18.8	21.3	25.7
1994	-6.2	1.7	5.9	8.2	15.9	9.3	18.7	21.1	25.3
1995	-7.6	1.7	5.9	8.1	16.7	9.7	19.5	21.9	26.0
1996	-8.5	1.4	5.9	8.3	17.2	9.8	20.1	22.6	26.3
1997	-8.8	1.8	6.1	8.5	17.5	10.1	20.2	22.5	25.8
1998	-9.1	0.9	5.1	7.9	17.7	10.0	20.4	22.5	25.2
1999	-8.9	0.9	5.1	7.8	18.4	10.5	21.2	23.3	25.8
2000	-8.0	0.8	4.9	7.9	18.8	11.2	21.6	23.6	25.9
2001	-9.6	-0.7	3.7	6.9	17.6	9.5	20.5	22.9	25.7
2002	-10.2	-1.3	3.4	6.6	16.8	8.9	19.7	22.2	25.6
2003	-10.1	-2.6	2.2	5.3	15.0	7.6	17.6	19.8	22.1
2004	-10.5	-2.5	2.5	5.4	15.2	7.9	17.7	19.6	21.4
2005	-11.3	-2.8	2.4	5.5	15.5	8.1	17.9	19.5	20.8

Table 2A

Effective Federal Tax Rates for Households with Children, 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%
Effective Social Insurance Tax Rate									
1979	7.3	9.2	9.5	8.9	5.3	7.8	3.8	2.6	1.0
1980	7.2	9.1	9.5	9.1	5.5	7.9	4.0	2.8	1.1
1981	7.9	9.9	10.3	9.9	6.2	8.6	4.5	3.0	1.4
1982	7.7	9.8	10.3	10.1	6.6	8.8	4.9	3.5	1.7
1983	7.6	10.0	10.5	10.2	6.5	8.8	4.8	3.4	1.5
1984	8.5	10.5	10.9	10.6	6.7	9.1	4.9	3.5	1.5
1985	8.4	10.7	11.2	10.9	6.9	9.4	5.2	3.7	1.5
1986	8.4	10.8	11.4	11.0	6.2	9.0	4.3	2.8	1.0
1987	7.8	10.9	11.4	11.1	6.8	9.4	5.0	3.6	1.7
1988	8.4	11.3	11.8	11.5	6.7	9.6	4.9	3.4	1.4
1989	8.7	11.2	11.8	11.4	6.8	9.6	5.0	3.5	1.5
1990	9.0	11.4	11.9	11.7	7.3	9.9	5.5	4.0	1.8
1991	8.9	11.2	11.8	11.9	8.0	10.2	6.3	4.8	2.4
1992	8.9	11.0	11.8	11.8	7.7	10.0	5.9	4.4	1.9
1993	8.8	10.9	11.6	11.7	7.7	9.9	6.1	4.7	2.1
1994	8.8	10.9	11.7	11.7	8.0	10.1	6.6	5.3	3.1
1995	9.4	11.0	11.7	11.7	7.6	9.8	5.9	4.6	2.5
1996	9.6	11.0	11.7	11.7	7.4	9.8	5.8	4.4	2.5
1997	10.0	11.3	11.8	11.8	7.2	9.7	5.6	4.3	2.3
1998	10.4	11.3	11.9	11.8	7.0	9.6	5.4	4.1	2.2
1999	10.4	11.3	11.9	11.7	6.8	9.4	5.2	3.9	2.1
2000	10.5	11.2	11.8	11.8	6.5	9.2	4.9	3.7	2.0
2001	10.5	11.3	11.8	11.9	7.2	9.7	5.6	4.2	2.4
2002	10.5	11.1	11.6	11.7	7.5	9.8	6.0	4.6	2.6
2003	10.2	11.0	11.4	11.5	7.2	9.5	5.7	4.3	2.4
2004	10.1	10.8	11.3	11.3	6.8	9.1	5.3	4.0	2.1
2005	10.3	10.8	11.2	11.3	6.4	8.9	4.9	3.6	1.9
Effective Corporate Income Tax Rate									
1979	0.6	0.6	0.7	0.9	4.2	1.9	5.9	7.6	11.5
1980	0.6	0.5	0.6	0.8	3.3	1.6	4.7	6.0	9.0
1981	0.5	0.4	0.4	0.6	2.6	1.3	3.8	4.9	7.5
1982	0.3	0.3	0.3	0.3	1.5	0.7	2.1	2.8	4.5
1983	0.4	0.4	0.3	0.5	2.0	1.0	2.9	3.7	5.6
1984	0.4	0.3	0.4	0.5	2.2	1.1	3.1	4.0	6.0
1985	0.4	0.3	0.4	0.4	1.9	1.0	2.7	3.5	5.3
1986	0.4	0.3	0.4	0.4	2.2	1.1	3.0	3.8	5.3
1987	0.5	0.5	0.5	0.6	2.5	1.3	3.4	4.2	5.8
1988	0.5	0.4	0.5	0.6	2.4	1.3	3.2	4.0	5.5
1989	0.4	0.5	0.4	0.6	2.4	1.3	3.2	4.0	5.6
1990	0.3	0.4	0.4	0.5	2.1	1.1	2.9	3.6	5.4
1991	0.3	0.4	0.4	0.5	2.0	1.1	2.7	3.4	5.1
1992	0.4	0.4	0.4	0.5	2.2	1.1	3.0	3.7	5.5
1993	0.4	0.4	0.4	0.5	2.7	1.4	3.7	4.6	6.9
1994	0.4	0.4	0.5	0.6	2.8	1.5	3.8	4.8	7.4
1995	0.5	0.5	0.5	0.6	3.2	1.7	4.3	5.3	7.8
1996	0.4	0.4	0.5	0.6	3.1	1.6	4.1	5.1	7.3
1997	0.4	0.4	0.5	0.6	3.1	1.7	4.1	5.0	7.1
1998	0.3	0.3	0.4	0.6	2.9	1.5	3.7	4.5	6.3
1999	0.3	0.4	0.4	0.6	2.9	1.6	3.7	4.5	6.0
2000	0.3	0.3	0.4	0.6	2.9	1.7	3.7	4.3	5.7
2001	0.2	0.2	0.3	0.3	2.2	1.2	3.0	3.7	5.3
2002	0.2	0.2	0.2	0.3	2.1	1.1	2.8	3.5	5.3
2003	0.2	0.2	0.3	0.3	3.0	1.6	4.0	5.1	7.5
2004	0.2	0.2	0.3	0.4	3.5	1.9	4.6	5.7	8.1
2005	0.2	0.3	0.4	0.6	4.0	2.2	5.1	6.2	8.6

Table 2A

Effective Federal Tax Rates for Households with Children, 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%
Effective Excise Tax Rate									
1979	1.6	1.2	1.0	0.9	0.7	0.9	0.6	0.5	0.4
1980	1.4	1.0	0.9	0.7	0.6	0.8	0.5	0.5	0.4
1981	1.3	1.0	0.8	0.7	0.5	0.7	0.5	0.4	0.4
1982	1.4	1.0	0.9	0.7	0.5	0.8	0.5	0.4	0.3
1983	2.1	1.3	1.0	0.8	0.6	0.9	0.5	0.5	0.4
1984	2.5	1.4	1.1	0.9	0.7	1.0	0.6	0.5	0.5
1985	2.2	1.3	1.0	0.9	0.7	1.0	0.6	0.6	0.5
1986	2.0	1.3	1.0	0.8	0.6	0.9	0.5	0.4	0.3
1987	1.8	1.3	1.0	0.8	0.6	0.9	0.5	0.5	0.4
1988	1.8	1.3	1.0	0.8	0.6	0.9	0.5	0.4	0.3
1989	1.7	1.2	0.9	0.8	0.5	0.8	0.4	0.4	0.3
1990	1.8	1.2	0.9	0.8	0.6	0.9	0.5	0.4	0.3
1991	2.1	1.4	1.1	0.9	0.6	1.0	0.6	0.5	0.4
1992	2.2	1.5	1.1	0.9	0.6	1.0	0.5	0.4	0.3
1993	2.4	1.5	1.1	0.9	0.6	1.0	0.5	0.5	0.3
1994	2.5	1.6	1.2	1.0	0.7	1.1	0.6	0.5	0.4
1995	2.4	1.5	1.2	1.0	0.6	1.0	0.5	0.4	0.3
1996	2.3	1.5	1.1	0.9	0.5	0.9	0.5	0.4	0.2
1997	2.4	1.4	1.0	0.8	0.5	0.9	0.5	0.4	0.3
1998	2.2	1.4	1.1	0.8	0.5	0.9	0.4	0.4	0.3
1999	2.4	1.5	1.1	0.9	0.6	1.0	0.5	0.4	0.2
2000	2.1	1.4	1.1	0.9	0.5	0.9	0.4	0.3	0.2
2001	2.1	1.3	1.0	0.8	0.5	0.8	0.4	0.3	0.2
2002	2.1	1.3	1.0	0.8	0.5	0.8	0.4	0.3	0.2
2003	2.2	1.3	1.0	0.8	0.5	0.8	0.4	0.3	0.2
2004	2.1	1.3	1.0	0.8	0.4	0.8	0.4	0.3	0.2
2005	2.0	1.2	0.9	0.8	0.4	0.7	0.3	0.3	0.2

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. A household with children has at least one 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 2B

Shares of Federal Tax Liabilities for Households with Children, 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	2.7	10.3	19.0	25.9	42.0	100.0	27.4	19.6	9.4
1980	2.7	10.3	19.1	26.1	41.6	100.0	26.8	18.7	9.0
1981	2.8	10.7	19.4	26.9	40.0	100.0	24.9	17.1	8.6
1982	3.0	10.7	19.8	27.5	38.9	100.0	23.8	16.2	7.5
1983	3.2	10.4	18.5	25.9	41.8	100.0	26.8	19.2	10.3
1984	3.4	10.6	18.4	25.6	41.8	100.0	27.2	19.5	10.5
1985	3.3	10.8	18.6	25.7	41.4	100.0	26.6	18.4	9.2
1986	3.0	10.3	17.4	24.5	44.7	100.0	30.3	22.5	13.2
1987	2.5	9.4	17.2	24.2	46.5	100.0	31.7	23.3	12.8
1988	2.3	9.5	17.3	24.4	46.1	100.0	31.4	23.5	13.1
1989	2.2	9.2	17.4	24.4	46.5	100.0	32.1	23.7	13.1
1990	2.7	10.4	17.6	24.7	44.3	100.0	29.6	21.7	10.8
1991	2.5	9.9	17.2	24.5	45.8	100.0	30.5	22.1	11.4
1992	2.2	9.3	16.8	24.1	47.5	100.0	32.1	23.8	12.4
1993	2.1	8.7	15.7	23.2	50.1	100.0	35.6	27.2	15.5
1994	1.5	8.3	15.9	23.5	50.6	100.0	36.0	27.1	15.1
1995	1.3	8.3	14.9	21.9	53.4	100.0	38.6	30.1	17.6
1996	1.0	8.1	15.0	22.1	53.6	100.0	39.8	31.1	18.5
1997	1.0	8.1	14.6	21.8	54.3	100.0	40.7	31.9	18.8
1998	1.0	7.5	13.7	21.0	56.7	100.0	42.9	34.2	20.5
1999	1.1	7.3	13.0	20.1	58.4	100.0	44.8	35.9	22.2
2000	1.1	6.6	12.0	19.4	60.7	100.0	47.2	38.4	24.7
2001	0.8	6.7	12.9	19.8	59.6	100.0	45.1	35.5	22.2
2002	0.7	6.4	12.9	20.5	59.3	100.0	44.7	34.6	20.8
2003	0.7	5.9	12.3	20.0	60.9	100.0	46.7	36.9	22.8
2004	0.5	5.5	12.2	18.9	62.6	100.0	48.6	39.1	24.6
2005	0.3	5.2	11.8	18.4	64.1	100.0	50.7	41.5	25.8
Share of Individual Income Tax Liabilities									
1979	-0.3	6.3	16.3	26.1	51.6	100.0	35.2	25.6	11.9
1980	-0.2	6.6	16.4	26.1	51.1	100.0	34.6	24.7	11.7
1981	0.1	6.9	16.7	26.8	49.5	100.0	32.6	23.2	11.5
1982	0.1	6.7	16.7	26.9	49.6	100.0	32.9	23.6	11.2
1983	0.1	6.2	15.2	24.8	53.7	100.0	37.2	28.0	15.6
1984	0.3	6.5	15.1	24.4	53.7	100.0	37.9	28.7	16.1
1985	0.1	6.5	15.1	24.5	53.7	100.0	37.5	27.4	14.5
1986	0.1	6.0	13.5	22.5	57.9	100.0	42.9	33.7	20.4
1987	-0.8	4.7	12.6	21.5	61.9	100.0	46.1	36.0	20.9
1988	-1.3	4.5	12.7	21.8	62.3	100.0	46.6	37.1	21.7
1989	-1.9	4.0	12.9	22.0	63.0	100.0	47.4	37.1	21.5
1990	-1.4	5.3	13.4	22.5	60.1	100.0	44.1	34.3	18.1
1991	-2.1	4.5	13.1	22.3	62.2	100.0	45.7	35.4	19.6
1992	-2.5	3.7	12.3	21.5	64.9	100.0	48.6	38.3	21.5
1993	-2.6	3.1	11.2	20.3	68.0	100.0	52.6	42.7	26.0
1994	-4.0	2.3	11.4	21.1	69.2	100.0	53.4	42.5	24.9
1995	-4.7	2.2	10.4	19.1	72.9	100.0	57.4	47.1	28.7
1996	-5.1	1.8	10.4	19.2	73.7	100.0	59.3	48.8	30.1
1997	-5.2	2.1	10.2	18.8	74.1	100.0	59.9	49.4	30.2
1998	-5.4	1.1	8.3	17.3	78.8	100.0	64.5	53.9	33.5
1999	-4.8	1.0	7.6	16.0	80.2	100.0	66.5	55.9	36.0
2000	-3.7	0.8	6.6	14.9	81.4	100.0	68.1	58.0	38.8
2001	-5.5	-0.9	6.3	15.3	84.8	100.0	70.0	58.3	37.9
2002	-6.3	-1.8	6.3	16.1	85.7	100.0	70.5	58.0	36.6
2003	-7.2	-4.0	4.7	15.2	91.3	100.0	76.3	63.6	40.4
2004	-6.7	-3.5	5.0	14.1	91.1	100.0	76.6	64.6	41.1
2005	-7.0	-3.7	4.6	13.6	92.6	100.0	78.7	66.9	41.7

Table 2B

Shares of Federal Tax Liabilities for Households with Children, 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	6.0	16.2	25.1	29.3	23.3	100.0	9.9	4.5	0.7
1980	5.9	16.0	25.0	29.2	23.9	100.0	10.5	4.8	0.9
1981	5.8	15.9	24.5	29.5	24.2	100.0	10.5	4.7	1.0
1982	5.6	15.3	24.1	29.7	25.2	100.0	11.3	5.4	1.2
1983	5.6	14.9	23.4	29.1	26.9	100.0	12.4	6.1	1.4
1984	5.6	15.1	23.1	28.9	27.2	100.0	12.7	6.2	1.3
1985	5.5	15.1	23.2	28.7	27.3	100.0	12.9	6.2	1.2
1986	5.4	15.1	22.9	28.9	27.5	100.0	12.7	6.1	1.2
1987	5.0	14.2	23.0	29.1	28.6	100.0	13.6	6.8	1.6
1988	5.2	14.5	23.1	29.2	27.9	100.0	13.1	6.6	1.4
1989	5.4	14.3	23.1	28.9	28.2	100.0	13.8	6.9	1.6
1990	5.7	15.1	22.6	28.5	28.0	100.0	13.5	7.0	1.5
1991	5.6	14.4	21.5	28.1	30.3	100.0	15.2	8.1	1.9
1992	5.4	14.1	21.6	28.1	30.6	100.0	15.0	8.0	1.7
1993	5.3	13.9	21.1	28.1	31.4	100.0	16.4	9.1	2.0
1994	5.2	13.6	21.0	27.9	32.3	100.0	17.3	9.8	2.8
1995	5.7	14.0	20.4	27.1	32.6	100.0	17.1	9.7	2.7
1996	5.9	14.1	20.8	27.4	31.7	100.0	17.1	9.6	2.8
1997	6.1	14.2	20.5	27.4	31.8	100.0	17.4	9.9	2.9
1998	6.4	14.0	20.2	27.0	32.3	100.0	17.6	10.3	3.1
1999	6.3	13.9	20.0	26.8	33.0	100.0	18.1	10.5	3.3
2000	6.0	13.3	19.4	26.9	34.3	100.0	19.0	11.2	3.7
2001	5.9	13.8	20.0	25.9	34.3	100.0	18.8	10.6	3.5
2002	5.9	13.4	19.4	26.1	35.1	100.0	19.7	11.0	3.4
2003	5.8	13.5	19.4	26.2	35.0	100.0	19.6	11.1	3.4
2004	5.6	13.1	19.8	25.8	35.5	100.0	19.9	11.4	3.5
2005	5.9	13.3	20.0	25.9	34.9	100.0	19.7	11.5	3.4
Share of Corporate Income Tax Liabilities									
1979	2.1	4.3	7.1	12.2	73.6	100.0	62.9	53.9	34.0
1980	2.3	4.4	7.3	12.6	72.1	100.0	61.4	52.3	34.5
1981	2.4	4.8	7.4	12.1	71.9	100.0	61.6	53.6	37.7
1982	2.9	5.6	8.1	12.1	69.3	100.0	59.5	51.7	36.6
1983	2.4	5.0	6.5	11.2	73.0	100.0	63.8	57.0	42.5
1984	2.3	3.9	6.5	11.0	74.1	100.0	65.6	57.9	43.3
1985	2.3	4.7	7.0	11.1	73.1	100.0	63.9	56.4	40.9
1986	1.8	3.5	5.7	8.6	79.3	100.0	72.2	65.7	51.8
1987	2.0	4.5	6.9	11.1	73.1	100.0	64.2	55.6	38.8
1988	2.1	4.2	7.1	10.7	72.7	100.0	64.4	57.3	41.7
1989	2.0	4.2	5.9	10.3	74.2	100.0	65.4	57.9	43.0
1990	1.8	4.4	6.7	11.2	72.9	100.0	62.8	56.0	38.9
1991	2.1	4.8	7.1	10.7	72.1	100.0	62.5	54.6	38.8
1992	2.0	4.3	6.9	9.8	75.1	100.0	66.6	58.9	42.0
1993	1.7	3.6	5.3	9.1	78.4	100.0	70.1	62.6	47.3
1994	1.6	3.4	5.7	9.5	77.8	100.0	69.6	62.1	46.8
1995	1.6	3.6	4.8	8.6	79.5	100.0	71.9	65.5	49.4
1996	1.5	3.3	5.1	8.5	80.1	100.0	72.7	66.1	50.3
1997	1.4	3.0	4.8	8.7	80.7	100.0	73.5	66.3	50.4
1998	1.3	2.6	4.2	8.0	82.6	100.0	76.3	69.8	54.4
1999	1.1	2.7	4.3	7.6	83.1	100.0	76.1	69.7	54.8
2000	1.0	2.3	3.7	7.1	84.6	100.0	78.1	71.8	57.8
2001	0.9	1.9	3.4	6.1	86.0	100.0	80.1	74.3	61.8
2002	0.8	1.8	3.3	5.9	86.0	100.0	80.5	74.8	61.9
2003	0.6	1.3	2.7	4.7	88.6	100.0	83.4	78.5	65.3
2004	0.7	1.4	2.5	4.9	89.1	100.0	84.5	79.3	66.4
2005	0.6	1.4	2.7	5.2	88.9	100.0	83.9	78.8	64.5

Table 2B

Shares of Federal Tax Liabilities for Households with Children, 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	10.9	17.8	22.5	23.9	24.2	100.0	13.1	7.9	2.5
1980	11.1	17.9	22.4	23.3	24.4	100.0	13.5	8.1	2.8
1981	11.2	18.0	22.3	23.6	23.8	100.0	12.8	7.6	3.0
1982	11.8	18.0	22.7	24.2	22.7	100.0	12.0	7.0	2.3
1983	14.4	17.7	20.8	22.5	23.8	100.0	12.7	7.8	3.1
1984	14.7	18.0	20.2	22.4	24.0	100.0	13.4	8.4	3.8
1985	14.1	17.9	20.0	22.3	25.0	100.0	14.2	8.9	3.7
1986	12.7	17.8	20.4	22.1	26.3	100.0	15.1	9.5	4.1
1987	12.1	17.2	21.1	22.7	26.3	100.0	15.0	9.0	3.6
1988	11.7	17.8	21.1	22.5	26.5	100.0	14.9	9.2	3.8
1989	12.3	17.3	21.1	23.1	25.8	100.0	14.2	8.4	3.2
1990	13.0	18.1	20.7	22.4	25.3	100.0	14.2	8.8	3.0
1991	13.5	18.3	20.8	22.1	24.9	100.0	14.2	8.8	3.3
1992	13.2	19.0	20.5	22.4	24.5	100.0	13.4	8.1	2.7
1993	14.3	18.5	19.8	21.9	24.9	100.0	14.2	8.6	3.0
1994	13.9	18.0	20.0	22.2	25.3	100.0	14.6	8.6	3.0
1995	13.7	18.5	19.8	21.6	25.9	100.0	14.2	8.7	3.2
1996	14.4	19.7	19.9	21.1	24.5	100.0	14.0	8.4	3.0
1997	15.4	18.9	19.6	20.5	25.1	100.0	15.2	9.4	3.5
1998	14.9	18.3	19.5	20.7	26.2	100.0	15.5	9.8	3.9
1999	14.2	18.4	19.0	21.1	27.1	100.0	15.7	9.9	3.5
2000	13.0	17.5	18.8	22.0	28.5	100.0	16.3	10.0	3.6
2001	13.3	18.3	19.4	21.0	27.7	100.0	16.1	9.7	3.8
2002	13.9	18.5	19.8	21.4	26.0	100.0	15.0	8.9	3.3
2003	14.2	18.6	19.8	21.2	25.8	100.0	15.2	9.2	3.5
2004	13.6	18.2	20.2	21.1	26.7	100.0	15.8	9.8	3.8
2005	13.7	17.8	20.0	20.8	27.4	100.0	16.6	10.7	4.2

Source: Congressional Budget Office.

Notes: Effective tax rates are calculated by dividing taxes by comprehensive household income. A household with children has at least one 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 2C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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	6.5	7.1	7.4	6.8	4.8	32.6	2.1	1.0	0.2
1980	6.7	7.2	7.4	6.7	4.7	33.0	2.1	1.0	0.2
1981	6.8	7.2	7.3	6.6	4.7	32.8	2.0	1.0	0.2
1982	7.0	7.2	7.2	6.6	4.6	32.8	2.0	1.0	0.2
1983	7.4	7.2	7.1	6.5	4.7	33.0	2.1	1.0	0.2
1984	7.2	7.2	7.2	6.6	4.8	33.2	2.2	1.1	0.2
1985	7.6	7.4	7.2	6.6	4.9	33.9	2.2	1.1	0.2
1986	7.7	7.5	7.1	6.6	5.0	34.2	2.2	1.1	0.2
1987	8.2	7.2	7.2	6.6	5.0	34.3	2.3	1.1	0.2
1988	8.1	7.3	7.3	6.7	5.0	34.6	2.2	1.1	0.2
1989	8.0	7.4	7.3	6.7	5.0	34.6	2.3	1.1	0.3
1990	8.0	7.7	7.3	6.7	5.0	34.9	2.3	1.2	0.2
1991	8.0	7.9	7.3	6.7	5.2	35.3	2.3	1.2	0.3
1992	8.1	8.1	7.5	6.8	5.3	35.9	2.4	1.2	0.2
1993	8.2	8.3	7.6	7.1	5.6	36.9	2.5	1.3	0.3
1994	8.4	8.3	7.7	7.1	5.6	37.2	2.6	1.3	0.3
1995	8.3	8.4	7.5	7.0	5.8	37.1	2.7	1.4	0.3
1996	8.6	8.6	7.7	7.1	5.5	37.6	2.6	1.3	0.3
1997	8.5	8.6	7.7	7.2	5.6	37.8	2.7	1.4	0.3
1998	8.6	8.5	7.6	7.1	5.7	37.6	2.7	1.4	0.3
1999	8.5	8.5	7.5	7.2	5.8	37.6	2.8	1.4	0.3
2000	8.6	8.6	7.7	7.4	6.2	38.5	2.9	1.5	0.3
2001	8.7	8.9	7.9	7.0	6.1	38.7	2.9	1.4	0.3
2002	8.6	8.9	7.9	7.3	6.3	39.2	3.1	1.5	0.3
2003	8.7	9.0	7.9	7.3	6.2	39.3	3.0	1.5	0.3
2004	8.7	9.0	8.3	7.4	6.5	40.0	3.1	1.6	0.3
2005	8.8	8.9	8.3	7.3	6.3	39.7	3.1	1.6	0.3
Average Income (2005 dollars) <i>Pretax Income</i>									
1979	21,800	42,800	61,900	83,300	158,400	67,900	216,600	293,200	619,400
1980	20,500	41,100	59,700	81,200	154,400	64,900	211,300	289,900	587,800
1981	19,900	40,700	59,500	81,900	154,000	64,300	213,200	295,800	608,500
1982	18,900	39,600	58,600	81,000	153,000	62,600	211,200	287,300	615,000
1983	18,100	38,400	58,100	80,900	161,200	63,200	229,600	320,200	713,700
1984	18,700	40,500	60,300	84,300	171,300	66,900	243,500	342,300	790,300
1985	18,700	40,800	61,500	85,300	170,800	67,100	239,300	338,000	771,600
1986	18,600	41,700	63,300	88,300	200,500	72,500	299,600	450,500	1,229,600
1987	17,600	41,000	63,100	89,000	188,100	70,000	268,700	379,100	860,300
1988	17,900	41,700	64,000	90,500	198,800	71,800	291,900	419,200	1,051,400
1989	18,900	42,200	65,100	91,700	201,800	73,600	291,900	419,800	1,005,300
1990	19,700	43,000	64,800	91,300	191,400	72,100	271,800	374,900	846,400
1991	19,800	42,000	64,000	90,000	186,300	71,200	264,600	369,400	815,000
1992	19,400	41,300	63,800	90,900	193,100	72,300	278,300	393,600	946,400
1993	20,100	41,500	64,100	91,400	199,300	74,100	286,500	404,600	1,005,000
1994	19,900	42,100	65,200	93,300	199,600	74,900	283,200	401,000	921,100
1995	21,300	43,900	67,300	95,200	214,600	79,300	311,900	441,400	1,106,300
1996	20,900	43,500	67,700	96,600	228,200	79,900	331,800	481,800	1,197,500
1997	21,800	44,600	68,900	98,800	239,400	83,100	350,400	510,700	1,321,200
1998	22,900	46,500	71,300	102,700	258,900	88,200	386,400	565,600	1,500,600
1999	23,500	47,900	73,300	104,900	275,400	93,100	418,400	633,100	1,791,600
2000	22,600	47,200	73,000	106,000	292,100	96,500	451,200	688,200	2,037,400
2001	22,000	47,300	73,400	106,200	264,300	91,200	392,000	589,200	1,550,000
2002	22,100	46,100	71,500	103,000	248,600	88,500	359,500	530,800	1,368,800
2003	21,700	45,800	71,300	104,200	259,500	89,400	379,700	563,100	1,461,500
2004	22,200	46,900	73,200	106,500	278,900	94,800	415,600	621,100	1,691,500
2005	22,300	47,200	74,100	108,000	297,800	97,800	450,000	677,700	1,953,500

Table 2C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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	19,800	36,100	49,900	65,600	117,300	53,600	156,000	205,600	406,400
1980	18,700	34,500	47,900	63,400	114,300	51,100	152,900	205,300	400,400
1981	17,900	33,800	47,200	63,100	114,200	50,200	155,800	213,600	427,600
1982	17,100	33,200	47,000	63,300	116,700	49,700	160,200	216,500	457,300
1983	16,300	32,200	46,800	63,800	123,200	50,200	173,700	240,000	521,300
1984	16,500	33,600	48,300	66,100	131,000	52,800	184,400	256,800	577,000
1985	16,600	33,800	49,200	66,900	131,100	53,100	182,600	256,400	574,300
1986	16,500	34,500	50,600	69,100	153,900	57,300	228,700	342,300	923,800
1987	16,100	34,200	50,900	70,200	140,300	55,000	196,600	272,800	596,200
1988	16,400	34,800	51,300	71,000	149,300	56,400	216,000	306,100	749,300
1989	17,400	35,500	52,200	72,000	151,700	57,900	216,700	307,800	721,800
1990	17,900	35,800	51,900	71,500	144,200	56,800	202,400	275,900	607,700
1991	18,200	35,200	51,300	70,500	139,100	55,900	194,400	267,300	573,000
1992	17,900	34,900	51,400	71,400	144,000	57,000	204,000	284,000	659,500
1993	18,600	35,200	51,800	71,900	145,300	57,900	202,900	279,000	653,200
1994	18,800	36,000	52,600	73,200	144,800	58,500	199,300	274,000	588,600
1995	20,300	37,400	54,300	74,800	154,400	61,700	217,500	298,900	700,700
1996	20,100	37,200	54,800	75,900	163,600	62,200	230,800	325,200	762,100
1997	20,900	37,900	55,600	77,300	171,600	64,500	244,000	346,400	852,200
1998	22,000	40,000	58,100	81,000	186,100	68,800	270,500	387,300	989,100
1999	22,500	41,100	59,700	82,800	196,600	72,100	290,700	430,200	1,179,100
2000	21,500	40,700	59,700	83,600	208,200	74,500	313,400	468,300	1,349,800
2001	21,300	41,600	61,100	85,000	191,300	71,800	276,200	405,700	1,028,300
2002	21,500	40,900	59,800	82,900	181,900	70,200	255,700	368,200	907,700
2003	21,100	41,300	60,700	85,400	192,800	72,000	274,300	396,700	990,500
2004	21,700	42,300	62,300	87,400	206,500	76,100	299,500	437,800	1,154,300
2005	22,000	42,700	63,000	88,400	219,600	78,300	323,200	477,200	1,337,400
Share of Income (Percent) <i>Pretax Income</i>									
1979	6.3	13.7	20.6	25.6	34.1	100.0	20.7	13.8	5.7
1980	6.4	13.9	20.7	25.4	34.1	100.0	20.7	13.7	6.0
1981	6.4	13.9	20.6	25.8	34.0	100.0	20.4	13.6	6.3
1982	6.5	13.8	20.6	26.0	33.9	100.0	20.4	13.6	6.0
1983	6.4	13.2	19.7	25.1	36.5	100.0	22.6	15.7	7.8
1984	6.1	13.2	19.4	24.9	37.3	100.0	23.6	16.4	8.2
1985	6.2	13.2	19.4	24.8	37.1	100.0	23.4	15.8	7.5
1986	5.8	12.6	18.2	23.7	40.4	100.0	27.0	19.7	11.1
1987	6.0	12.2	18.9	24.6	39.1	100.0	25.3	17.8	9.0
1988	5.9	12.3	18.8	24.4	39.7	100.0	25.9	18.7	9.8
1989	5.9	12.2	18.7	24.2	39.9	100.0	26.5	18.9	9.9
1990	6.3	13.1	18.9	24.2	38.2	100.0	24.6	17.5	8.2
1991	6.3	13.1	18.5	24.1	38.7	100.0	24.7	17.1	8.2
1992	6.1	12.8	18.3	23.8	39.6	100.0	25.6	18.1	8.7
1993	6.0	12.6	17.9	23.7	40.5	100.0	26.7	19.2	9.7
1994	6.0	12.5	18.0	23.9	40.4	100.0	26.6	18.7	9.2
1995	6.0	12.6	17.2	22.7	42.2	100.0	28.3	20.7	10.6
1996	6.0	12.5	17.4	22.8	42.0	100.0	28.9	21.2	11.2
1997	5.9	12.2	16.9	22.5	43.0	100.0	30.1	22.3	11.9
1998	5.9	11.9	16.3	21.9	44.5	100.0	31.6	23.9	13.3
1999	5.7	11.6	15.8	21.5	46.0	100.0	33.0	25.3	14.7
2000	5.2	10.9	15.1	21.0	48.3	100.0	35.3	27.5	16.8
2001	5.4	11.9	16.3	21.1	45.8	100.0	32.4	24.2	14.0
2002	5.5	11.8	16.3	21.7	45.5	100.0	31.9	23.3	12.7
2003	5.4	11.7	16.1	21.6	46.1	100.0	32.7	24.3	13.8
2004	5.1	11.1	16.1	20.8	47.5	100.0	34.3	26.1	15.2
2005	5.0	10.9	15.7	20.3	48.6	100.0	35.9	27.9	16.3

Table 2C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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	7.3	14.6	21.0	25.5	32.0	100.0	18.9	12.3	4.8
1980	7.4	14.8	21.1	25.2	32.1	100.0	19.1	12.3	5.2
1981	7.4	14.8	20.9	25.5	32.3	100.0	19.1	12.5	5.7
1982	7.4	14.6	20.8	25.6	32.6	100.0	19.5	12.9	5.6
1983	7.2	13.9	20.0	24.9	35.1	100.0	21.6	14.9	7.2
1984	6.8	13.8	19.7	24.8	36.1	100.0	22.6	15.6	7.6
1985	7.0	13.8	19.6	24.6	36.0	100.0	22.6	15.2	7.1
1986	6.5	13.2	18.4	23.5	39.3	100.0	26.1	19.0	10.6
1987	7.0	13.0	19.4	24.7	37.1	100.0	23.5	16.3	7.9
1988	6.8	13.1	19.2	24.4	37.9	100.0	24.4	17.4	8.9
1989	7.0	13.0	19.0	24.2	38.2	100.0	25.0	17.6	9.0
1990	7.3	13.9	19.2	24.1	36.6	100.0	23.3	16.3	7.4
1991	7.4	14.0	18.9	24.0	36.8	100.0	23.1	15.7	7.3
1992	7.1	13.8	18.7	23.8	37.5	100.0	23.8	16.6	7.7
1993	7.1	13.7	18.5	23.9	37.8	100.0	24.2	16.9	8.1
1994	7.2	13.7	18.5	24.0	37.5	100.0	24.0	16.4	7.5
1995	7.3	13.8	17.8	22.9	39.0	100.0	25.4	18.0	8.7
1996	7.4	13.7	18.1	23.0	38.7	100.0	25.8	18.4	9.2
1997	7.3	13.4	17.6	22.7	39.7	100.0	27.0	19.5	9.9
1998	7.3	13.2	17.1	22.2	41.0	100.0	28.3	21.0	11.2
1999	7.0	12.9	16.6	21.9	42.4	100.0	29.6	22.2	12.5
2000	6.4	12.2	16.0	21.4	44.7	100.0	31.8	24.2	14.4
2001	6.7	13.3	17.2	21.5	42.1	100.0	28.9	21.1	11.8
2002	6.7	13.2	17.2	22.0	41.9	100.0	28.6	20.3	10.6
2003	6.5	13.0	17.0	22.0	42.5	100.0	29.3	21.3	11.6
2004	6.2	12.5	17.0	21.2	43.8	100.0	30.8	22.9	13.0
2005	6.2	12.3	16.7	20.8	44.8	100.0	32.2	24.6	13.9

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 2C
Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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 household with children has at least one 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

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.

Table 3A

Effective Federal Tax Rates 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%
Total Effective Federal Tax Rate									
1979	3.5	6.6	12.2	16.4	30.7	20.2	33.2	35.5	40.2
1980	2.7	5.3	10.8	15.4	28.8	18.9	31.2	33.4	37.9
1981	2.2	4.8	9.6	14.2	26.7	17.6	28.9	30.9	34.5
1982	2.0	3.9	8.0	11.6	22.9	15.1	25.0	26.7	29.4
1983	2.4	4.2	8.3	12.2	22.5	15.4	24.7	26.3	28.9
1984	2.7	4.9	8.9	13.0	24.3	16.6	26.2	27.7	29.7
1985	2.6	4.7	8.7	12.8	23.6	16.2	25.4	26.5	28.4
1986	2.6	4.8	8.6	12.3	22.7	15.9	23.9	24.9	26.2
1987	3.1	4.9	9.1	13.7	25.8	17.0	27.7	29.2	31.6
1988	3.0	5.1	9.4	13.9	25.8	17.4	27.4	29.0	31.3
1989	2.7	4.9	8.9	13.5	24.8	16.8	26.5	27.8	29.9
1990	2.8	4.9	8.9	13.3	24.3	16.5	26.0	27.5	29.7
1991	3.1	4.8	8.3	12.6	23.4	15.7	25.4	27.0	29.6
1992	3.3	4.8	8.3	12.7	24.1	16.2	26.3	28.0	31.1
1993	3.4	4.8	8.5	12.9	25.5	16.9	27.9	30.3	34.1
1994	3.3	4.5	8.4	13.0	26.6	17.4	29.2	31.1	35.4
1995	3.4	4.8	8.8	13.4	27.1	18.1	29.8	32.0	35.8
1996	3.4	4.7	8.8	13.2	27.5	19.1	30.2	32.1	35.8
1997	3.1	4.5	8.5	13.2	26.9	19.0	29.3	31.1	34.2
1998	3.3	4.8	8.6	13.3	25.9	18.5	27.9	29.5	32.1
1999	3.4	5.3	9.0	14.2	26.2	18.9	28.1	29.7	32.0
2000	3.4	5.1	8.8	13.9	25.6	18.5	27.5	29.0	31.4
2001	2.6	4.2	6.9	11.4	23.8	16.0	26.2	27.9	31.0
2002	2.7	3.9	6.2	10.4	23.4	15.3	26.2	28.1	31.6
2003	2.7	3.6	6.0	10.4	23.3	15.4	25.9	27.9	31.2
2004	2.8	3.9	6.0	10.5	23.8	16.4	26.3	28.1	30.9
2005	3.0	4.1	6.5	10.8	24.1	17.2	26.4	28.4	30.8
Effective Individual Income Tax Rate									
1979	0.0	0.5	2.5	5.0	14.3	8.2	16.0	17.6	20.9
1980	0.1	0.6	2.7	5.6	15.3	8.8	17.1	18.7	22.2
1981	0.1	0.7	2.8	5.8	15.7	9.2	17.5	19.1	22.0
1982	0.1	0.6	2.7	5.4	15.1	8.9	17.1	18.7	21.1
1983	0.1	0.5	2.3	5.0	13.5	8.1	15.3	16.7	19.1
1984	0.0	0.6	2.2	5.1	14.4	8.5	16.2	17.4	19.2
1985	0.1	0.6	2.4	5.3	14.6	8.8	16.2	17.2	19.1
1986	0.1	0.6	2.2	4.9	14.0	8.5	15.3	16.3	17.9
1987	0.1	0.5	2.1	4.9	13.9	7.8	15.4	16.5	18.4
1988	0.0	0.6	2.4	5.3	14.2	8.3	15.5	16.8	18.9
1989	0.1	0.6	2.5	5.4	13.7	8.2	15.0	16.0	17.7
1990	0.0	0.7	2.6	5.5	13.5	8.0	14.7	15.9	17.6
1991	0.1	0.6	2.4	5.1	12.8	7.5	14.2	15.3	17.3
1992	0.1	0.4	2.1	4.9	12.7	7.4	14.1	15.2	17.7
1993	0.0	0.4	2.0	4.7	12.6	7.3	14.0	15.5	18.3
1994	0.0	0.3	2.1	4.6	13.2	7.5	14.7	15.8	18.5
1995	0.0	0.4	2.2	4.8	13.6	8.0	15.2	16.5	19.0
1996	0.0	0.4	2.3	4.8	14.4	9.0	16.2	17.5	20.1
1997	0.0	0.4	2.4	4.9	14.6	9.3	16.2	17.4	19.8
1998	0.0	0.5	2.6	5.4	14.6	9.4	16.0	17.1	19.2
1999	0.0	0.7	2.7	6.2	15.2	9.9	16.6	17.8	19.9
2000	0.1	0.7	2.9	6.5	15.4	10.1	16.9	18.1	20.1
2001	0.0	0.3	1.9	5.4	14.7	8.8	16.4	17.8	20.1
2002	0.0	0.2	1.6	4.8	14.1	8.2	16.0	17.2	19.6
2003	-0.1	0.1	1.3	4.4	12.0	7.2	13.5	14.5	16.3
2004	0.0	0.2	1.4	4.4	11.9	7.6	13.2	14.2	15.6
2005	0.0	0.2	1.5	4.5	12.0	7.9	13.3	14.3	15.6

Table 3A

Effective Federal Tax Rates 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%
Effective Social Insurance Tax Rate									
1979	0.5	1.6	2.6	2.8	1.9	1.9	1.5	1.1	0.5
1980	0.5	1.4	2.3	2.8	1.8	1.8	1.5	1.2	0.5
1981	0.4	1.4	2.3	2.6	2.0	1.9	1.7	1.4	0.7
1982	0.4	1.3	2.2	2.5	2.1	2.0	1.8	1.5	0.8
1983	0.4	1.1	2.0	2.6	2.0	1.9	1.7	1.4	0.7
1984	0.4	1.3	2.2	2.6	2.1	2.0	1.7	1.3	0.7
1985	0.4	1.3	2.1	2.7	2.0	2.0	1.7	1.3	0.8
1986	0.4	1.4	2.2	2.6	1.9	1.9	1.5	1.2	0.6
1987	0.4	1.2	2.0	2.8	2.0	2.0	1.6	1.3	0.7
1988	0.5	1.3	2.0	2.8	2.0	2.0	1.6	1.2	0.6
1989	0.5	1.3	1.9	2.6	1.9	1.9	1.6	1.3	0.7
1990	0.5	1.4	2.1	2.6	2.1	2.1	1.8	1.4	0.7
1991	0.5	1.3	1.9	2.5	2.2	2.0	2.0	1.6	1.0
1992	0.5	1.3	1.8	2.6	2.3	2.1	2.0	1.7	0.9
1993	0.5	1.2	2.0	2.6	2.2	2.0	2.0	1.6	0.9
1994	0.4	1.1	1.8	2.6	2.2	2.0	2.0	1.8	1.1
1995	0.4	1.3	2.1	2.6	2.2	2.1	2.0	1.7	1.1
1996	0.6	1.3	2.0	2.5	2.1	2.0	1.9	1.6	1.0
1997	0.5	1.3	1.9	2.6	1.9	2.0	1.7	1.5	0.9
1998	0.6	1.3	2.0	2.7	2.0	2.0	1.7	1.4	0.9
1999	0.6	1.6	2.0	2.9	1.9	2.0	1.7	1.4	0.9
2000	0.6	1.6	2.0	2.9	2.0	2.0	1.7	1.4	0.9
2001	0.5	1.5	2.0	2.5	2.3	2.2	2.0	1.6	1.0
2002	0.5	1.3	1.9	2.4	2.3	2.1	2.0	1.8	1.1
2003	0.5	1.2	1.8	2.6	2.5	2.2	2.2	1.8	1.0
2004	0.5	1.4	1.9	2.6	2.2	2.1	1.9	1.5	0.8
2005	0.5	1.4	2.0	2.5	2.1	2.1	1.8	1.4	0.8
Effective Corporate Income Tax Rate									
1979	1.6	3.3	6.0	7.5	13.7	9.2	15.0	16.2	18.2
1980	1.2	2.4	4.9	6.1	11.0	7.4	12.0	12.9	14.6
1981	0.7	1.8	3.7	4.9	8.4	5.7	9.2	9.9	11.4
1982	0.4	1.1	2.3	2.9	5.0	3.5	5.5	6.0	7.1
1983	0.6	1.4	2.9	3.6	6.4	4.5	7.1	7.6	8.6
1984	0.7	1.7	3.3	4.3	7.2	5.1	7.8	8.5	9.4
1985	0.6	1.6	3.0	3.8	6.4	4.6	7.0	7.5	8.2
1986	0.7	1.6	3.0	3.8	6.1	4.5	6.5	6.8	7.3
1987	1.0	1.9	3.8	5.1	9.1	6.2	10.0	10.7	11.9
1988	0.9	2.0	3.7	4.7	8.9	6.1	9.7	10.4	11.3
1989	0.8	1.9	3.5	4.6	8.5	5.9	9.4	10.0	11.1
1990	0.8	1.7	3.1	4.3	8.2	5.5	9.0	9.7	11.0
1991	0.8	1.5	2.8	3.9	7.7	5.1	8.6	9.5	10.9
1992	0.8	1.6	3.1	4.1	8.5	5.7	9.6	10.4	12.1
1993	1.0	1.8	3.2	4.5	10.0	6.5	11.2	12.5	14.4
1994	0.9	1.6	3.2	4.7	10.5	6.7	11.9	13.0	15.4
1995	0.9	1.6	3.2	4.8	10.6	7.0	12.0	13.3	15.2
1996	0.9	1.6	3.3	4.8	10.3	7.2	11.6	12.6	14.4
1997	0.7	1.4	3.0	4.6	9.7	6.8	10.8	11.8	13.2
1998	0.7	1.5	2.8	4.1	8.7	6.1	9.6	10.5	11.6
1999	0.6	1.4	2.9	3.9	8.3	5.9	9.2	10.0	10.9
2000	0.7	1.3	2.7	3.5	7.6	5.4	8.4	9.0	10.1
2001	0.4	1.1	1.8	2.5	6.3	4.1	7.3	8.1	9.7
2002	0.3	0.9	1.5	2.2	6.5	4.0	7.7	8.7	10.6
2003	0.3	0.9	1.6	2.4	8.2	5.0	9.8	11.2	13.7
2004	0.5	1.1	1.6	2.6	9.2	5.9	10.7	12.0	14.2
2005	0.7	1.3	1.9	2.9	9.5	6.4	11.0	12.2	14.1

Table 3A

Effective Federal Tax Rates 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%
Effective Excise Tax Rate									
1979	1.3	1.1	1.1	1.0	0.8	0.9	0.7	0.7	0.6
1980	1.1	0.9	0.9	0.9	0.7	0.8	0.6	0.6	0.5
1981	1.0	0.8	0.8	0.8	0.6	0.7	0.6	0.5	0.4
1982	1.1	0.9	0.9	0.8	0.6	0.8	0.6	0.5	0.5
1983	1.4	1.1	1.1	1.0	0.7	0.9	0.6	0.6	0.5
1984	1.5	1.3	1.2	1.1	0.6	0.9	0.6	0.5	0.4
1985	1.5	1.3	1.2	1.0	0.6	0.9	0.5	0.5	0.4
1986	1.4	1.2	1.2	1.0	0.7	0.9	0.6	0.6	0.5
1987	1.7	1.3	1.2	1.0	0.7	1.0	0.7	0.7	0.5
1988	1.6	1.3	1.1	1.0	0.7	0.9	0.7	0.6	0.5
1989	1.4	1.1	1.0	0.9	0.6	0.8	0.5	0.5	0.4
1990	1.5	1.2	1.1	1.0	0.6	0.9	0.5	0.5	0.3
1991	1.7	1.3	1.2	1.1	0.7	1.0	0.6	0.5	0.4
1992	1.9	1.4	1.3	1.1	0.7	1.0	0.6	0.6	0.4
1993	1.9	1.4	1.3	1.1	0.8	1.1	0.7	0.6	0.5
1994	2.0	1.5	1.4	1.2	0.7	1.1	0.6	0.6	0.4
1995	2.0	1.5	1.3	1.1	0.7	1.0	0.6	0.5	0.4
1996	2.0	1.4	1.2	1.1	0.6	0.9	0.5	0.5	0.3
1997	1.9	1.4	1.2	1.0	0.6	0.9	0.6	0.5	0.4
1998	1.9	1.4	1.2	1.1	0.7	0.9	0.6	0.5	0.4
1999	2.1	1.6	1.4	1.2	0.7	1.0	0.6	0.5	0.4
2000	2.0	1.5	1.2	1.0	0.6	0.9	0.5	0.4	0.3
2001	1.8	1.3	1.2	1.1	0.5	0.9	0.4	0.4	0.3
2002	1.9	1.4	1.2	1.0	0.6	0.9	0.5	0.4	0.3
2003	1.9	1.4	1.2	1.0	0.5	0.9	0.4	0.4	0.3
2004	1.8	1.3	1.1	1.0	0.5	0.8	0.4	0.4	0.3
2005	1.8	1.3	1.1	1.0	0.5	0.8	0.4	0.4	0.3

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 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

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 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)									
<i>Pretax Income</i>									
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

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	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

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.

Table 4A

Effective Federal Tax Rates 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%
Total Effective Federal Tax Rate									
1979	11.1	16.3	19.6	22.3	27.6	24.3	29.2	31.3	36.4
1980	10.9	16.2	20.0	22.5	27.6	24.4	29.0	30.5	34.2
1981	11.5	16.8	20.5	23.5	27.7	24.8	28.7	29.6	31.5
1982	11.0	15.8	19.3	22.2	25.3	23.0	26.0	26.5	27.7
1983	12.0	15.6	19.0	21.5	24.5	22.4	25.1	25.6	27.5
1984	12.7	16.3	19.6	21.9	24.8	22.7	25.4	26.0	28.2
1985	13.0	16.9	19.9	22.0	24.6	22.9	25.1	25.5	27.0
1986	12.5	16.6	19.9	22.2	24.5	22.9	24.8	24.9	25.5
1987	13.3	16.3	19.6	21.7	26.1	23.7	27.3	28.5	31.4
1988	13.2	16.7	19.9	22.1	26.0	23.8	26.8	27.7	29.5
1989	12.8	16.5	19.9	22.0	25.7	23.5	26.5	27.2	28.8
1990	13.6	16.9	20.0	22.2	25.7	23.7	26.5	27.2	28.6
1991	13.2	16.6	19.8	22.1	26.0	23.7	26.9	27.9	30.1
1992	13.2	16.1	19.6	21.7	26.1	23.8	27.2	28.3	30.5
1993	12.7	16.2	19.5	21.6	26.9	24.2	28.5	30.1	34.3
1994	11.6	16.2	19.8	21.7	27.6	24.6	29.3	31.2	35.7
1995	11.8	16.4	19.7	21.9	27.9	24.8	29.6	31.4	35.9
1996	11.3	16.0	19.7	21.8	28.0	24.8	29.8	31.6	35.8
1997	11.4	16.4	19.9	21.9	28.2	25.1	29.8	31.5	34.9
1998	11.1	15.8	19.7	22.0	27.9	24.7	29.4	30.9	33.6
1999	11.3	16.2	19.7	22.0	28.3	25.0	29.7	31.1	33.7
2000	10.8	15.7	19.5	22.0	28.2	25.0	29.6	31.0	33.1
2001	10.2	14.4	18.0	20.8	26.9	23.6	28.4	29.9	33.0
2002	9.5	13.7	17.5	20.1	26.2	22.8	27.8	29.2	32.7
2003	9.6	13.0	16.8	19.5	25.0	21.8	26.5	28.0	31.4
2004	9.3	13.4	16.9	19.4	25.2	22.0	26.8	28.3	31.3
2005	10.0	13.5	17.0	19.5	25.6	22.4	27.1	28.6	31.2
Effective Individual Income Tax Rate									
1979	1.0	5.0	8.1	10.8	16.2	12.8	17.7	19.5	22.6
1980	1.3	5.4	8.7	11.3	17.0	13.5	18.5	20.1	23.1
1981	1.5	5.7	8.9	11.8	17.1	13.8	18.5	19.9	21.8
1982	1.3	5.0	8.1	10.8	15.6	12.7	16.9	18.3	20.7
1983	1.3	4.6	7.5	9.8	14.2	11.6	15.4	16.7	19.6
1984	1.5	4.8	7.5	9.6	14.0	11.4	15.3	16.7	19.6
1985	1.4	4.9	7.6	9.6	14.0	11.5	15.2	16.5	19.1
1986	1.0	4.7	7.5	9.6	14.1	11.6	15.3	16.5	18.6
1987	0.4	4.0	6.9	8.9	14.8	11.7	16.6	18.5	22.2
1988	0.3	4.1	7.0	8.9	14.8	11.9	16.5	18.2	21.2
1989	0.3	4.0	7.0	9.0	14.6	11.6	16.2	17.8	20.5
1990	0.6	4.3	7.0	9.0	14.5	11.7	16.1	17.7	20.4
1991	0.3	4.0	6.8	8.9	14.5	11.5	16.1	17.8	21.2
1992	0.0	3.6	6.6	8.6	14.7	11.6	16.4	18.3	21.8
1993	-0.1	3.5	6.6	8.5	14.8	11.6	16.8	18.9	23.7
1994	-1.5	3.2	6.5	8.5	15.0	11.7	17.0	19.3	23.7
1995	-1.0	3.5	6.4	8.6	15.4	11.8	17.4	19.6	24.2
1996	-1.1	3.4	6.5	8.6	15.9	12.2	18.1	20.4	25.0
1997	-0.9	3.5	6.7	8.7	16.3	12.6	18.4	20.7	24.5
1998	-1.2	3.2	6.5	8.8	16.4	12.5	18.5	20.7	24.1
1999	-1.3	3.4	6.5	8.9	16.9	12.9	19.1	21.2	24.7
2000	-1.5	3.1	6.5	8.9	17.2	13.1	19.3	21.5	24.6
2001	-2.0	2.0	5.3	7.9	15.9	11.7	18.1	20.4	24.6
2002	-2.2	1.4	5.0	7.5	15.1	11.0	17.2	19.4	24.0
2003	-2.5	0.9	4.4	7.0	13.4	9.8	15.3	17.3	21.0
2004	-2.6	1.2	4.4	7.0	13.6	10.0	15.5	17.4	20.4
2005	-2.5	1.2	4.6	7.1	14.0	10.3	15.8	17.6	20.2

Table 4A

Effective Federal Tax Rates 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%
Effective Social Insurance Tax Rate									
1979	6.7	8.6	9.2	9.4	6.6	7.7	5.5	3.8	1.2
1980	6.7	8.4	9.2	9.4	6.7	7.7	5.6	4.1	1.3
1981	7.2	9.1	9.7	10.1	7.4	8.4	6.3	4.7	1.6
1982	7.1	9.0	9.7	10.0	7.6	8.5	6.6	5.0	2.0
1983	7.3	8.8	9.7	10.0	7.7	8.5	6.6	5.1	2.0
1984	7.3	9.1	10.1	10.4	7.9	8.8	6.6	5.0	1.8
1985	8.0	9.8	10.5	10.8	7.8	8.9	6.5	4.8	1.6
1986	8.0	9.7	10.6	11.0	7.7	8.9	6.3	4.5	1.4
1987	8.3	9.8	10.6	10.9	8.1	9.1	6.7	5.1	1.9
1988	8.9	10.2	11.0	11.4	7.9	9.1	6.4	4.7	1.6
1989	9.1	10.3	11.1	11.2	8.0	9.2	6.6	4.8	1.8
1990	9.3	10.5	11.2	11.6	8.1	9.4	6.7	4.9	1.8
1991	9.2	10.3	11.1	11.5	8.5	9.7	7.4	5.8	2.6
1992	9.1	10.0	11.0	11.4	8.3	9.5	7.0	5.4	2.3
1993	8.9	10.1	10.9	11.2	8.6	9.6	7.5	5.9	2.6
1994	8.9	10.2	11.1	11.3	8.7	9.7	7.6	6.0	3.0
1995	8.9	10.3	11.1	11.5	8.6	9.7	7.4	5.8	2.8
1996	8.9	10.3	11.1	11.4	8.4	9.5	7.1	5.5	2.7
1997	9.0	10.4	11.3	11.5	8.0	9.3	6.7	5.1	2.4
1998	9.1	10.4	11.3	11.5	7.9	9.3	6.5	4.9	2.2
1999	9.2	10.6	11.4	11.4	7.8	9.2	6.4	4.9	2.3
2000	8.9	10.4	11.4	11.5	7.6	9.1	6.3	4.7	2.3
2001	9.2	10.5	11.2	11.5	8.5	9.6	7.3	5.8	2.8
2002	8.8	10.5	11.0	11.3	8.8	9.8	7.7	6.2	3.0
2003	9.0	10.2	10.9	11.2	8.7	9.6	7.5	6.0	2.9
2004	8.9	10.3	10.9	11.0	8.1	9.3	6.9	5.3	2.4
2005	9.4	10.4	10.8	11.0	7.4	8.8	6.1	4.4	2.0
Effective Corporate Income Tax Rate									
1979	1.3	1.2	1.1	1.1	4.1	2.8	5.4	7.4	12.1
1980	1.2	1.0	1.0	1.0	3.3	2.3	4.3	5.7	9.4
1981	1.0	0.8	0.8	0.8	2.6	1.8	3.3	4.5	7.7
1982	0.7	0.6	0.5	0.5	1.6	1.2	2.0	2.7	4.8
1983	0.9	0.7	0.7	0.7	1.9	1.4	2.5	3.3	5.6
1984	1.4	0.9	0.8	0.8	2.2	1.6	2.8	3.8	6.3
1985	0.9	0.7	0.7	0.7	2.1	1.6	2.7	3.6	5.8
1986	1.0	0.7	0.7	0.7	2.0	1.5	2.6	3.3	5.1
1987	1.2	0.9	0.9	0.9	2.6	1.9	3.3	4.4	6.9
1988	1.0	0.8	0.9	0.8	2.6	2.0	3.4	4.4	6.4
1989	0.9	0.8	0.7	0.8	2.5	1.8	3.2	4.1	6.2
1990	0.9	0.7	0.7	0.7	2.5	1.8	3.2	4.1	6.2
1991	0.9	0.7	0.7	0.7	2.2	1.6	2.9	3.7	6.0
1992	1.0	0.7	0.6	0.6	2.4	1.8	3.1	4.1	6.1
1993	0.9	0.8	0.7	0.8	2.8	2.0	3.6	4.8	7.6
1994	0.8	0.8	0.7	0.8	3.1	2.2	4.1	5.4	8.7
1995	1.0	0.8	0.8	0.8	3.3	2.3	4.2	5.5	8.6
1996	0.9	0.8	0.8	0.8	3.2	2.3	4.1	5.3	7.9
1997	0.8	0.8	0.7	0.8	3.3	2.3	4.2	5.3	7.6
1998	0.7	0.6	0.6	0.7	3.0	2.1	3.8	4.9	7.1
1999	0.7	0.6	0.6	0.7	2.9	2.0	3.7	4.6	6.5
2000	0.8	0.6	0.5	0.6	2.8	2.0	3.5	4.4	6.1
2001	0.4	0.4	0.4	0.4	2.0	1.4	2.6	3.3	5.3
2002	0.3	0.3	0.3	0.3	1.8	1.2	2.3	3.2	5.4
2003	0.5	0.4	0.4	0.4	2.4	1.6	3.2	4.3	7.2
2004	0.5	0.4	0.4	0.5	3.0	2.0	4.0	5.2	8.2
2005	0.6	0.5	0.5	0.6	3.7	2.5	4.8	6.2	8.8

Table 4A

Effective Federal Tax Rates 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%
Effective Excise Tax Rate									
1979	2.1	1.6	1.3	1.0	0.8	1.0	0.7	0.6	0.4
1980	1.8	1.4	1.1	0.9	0.7	0.8	0.6	0.5	0.4
1981	1.7	1.2	1.0	0.8	0.6	0.8	0.5	0.5	0.4
1982	1.9	1.2	1.0	0.8	0.6	0.8	0.5	0.5	0.3
1983	2.4	1.5	1.1	1.0	0.7	0.9	0.6	0.5	0.4
1984	2.4	1.5	1.2	1.0	0.7	0.9	0.6	0.5	0.4
1985	2.7	1.5	1.2	1.0	0.7	0.9	0.6	0.6	0.4
1986	2.5	1.5	1.1	0.9	0.7	0.9	0.6	0.5	0.4
1987	3.3	1.6	1.2	1.0	0.7	0.9	0.6	0.5	0.4
1988	3.0	1.6	1.2	1.0	0.6	0.9	0.5	0.5	0.3
1989	2.5	1.4	1.1	0.9	0.6	0.8	0.5	0.4	0.3
1990	2.8	1.5	1.1	0.9	0.6	0.8	0.5	0.4	0.3
1991	2.8	1.6	1.2	1.0	0.7	0.9	0.6	0.5	0.3
1992	3.1	1.7	1.3	1.1	0.7	1.0	0.6	0.5	0.3
1993	3.0	1.8	1.3	1.1	0.7	1.0	0.6	0.5	0.3
1994	3.4	1.9	1.5	1.2	0.7	1.1	0.6	0.5	0.3
1995	2.9	1.8	1.4	1.1	0.7	1.0	0.6	0.5	0.3
1996	2.6	1.6	1.3	1.0	0.6	0.9	0.5	0.4	0.3
1997	2.5	1.6	1.2	1.0	0.6	0.9	0.5	0.4	0.3
1998	2.5	1.5	1.2	1.0	0.6	0.9	0.5	0.4	0.3
1999	2.7	1.6	1.3	1.0	0.6	0.9	0.5	0.4	0.3
2000	2.8	1.5	1.2	1.0	0.5	0.8	0.5	0.4	0.2
2001	2.6	1.5	1.1	0.9	0.6	0.8	0.5	0.4	0.2
2002	2.6	1.5	1.2	0.9	0.6	0.9	0.5	0.4	0.3
2003	2.7	1.5	1.2	0.9	0.5	0.8	0.5	0.4	0.3
2004	2.6	1.5	1.1	0.9	0.5	0.8	0.4	0.4	0.2
2005	2.5	1.4	1.1	0.9	0.5	0.8	0.4	0.3	0.2

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 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%
Share of Total Federal Tax Liabilities									
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
Share of Individual Income Tax Liabilities									
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%
Share of Social Insurance Tax Liabilities									
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
Share of Corporate Income Tax Liabilities									
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%
Share of Federal Excise Tax Liabilities									
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%
Number of Households (Millions)									
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
Average Income (2005 dollars) <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)									
<i>Pretax Income</i>									
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.

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

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

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.