

Effective Federal Tax Rates for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	2.7	3.9	6.7	11.0	24.5	17.5	26.9	28.9	31.3
2006	2.7	3.9	6.7	11.3	24.4	17.6	26.7	28.5	30.9
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	-0.1	0.1	1.4	4.4	11.9	7.8	13.2	14.2	15.5
2006	0.0	0.1	1.4	4.5	11.9	8.0	13.1	14.1	15.4

Effective Federal Tax Rates for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	1.3	2.0	2.5	2.1	2.1	1.8	1.5	0.8
2006	0.5	1.3	2.0	2.5	2.0	2.0	1.7	1.4	0.7

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	0.6	1.3	2.2	3.1	10.0	6.8	11.5	12.8	14.8
2006	0.6	1.3	2.3	3.4	10.0	6.9	11.3	12.6	14.5

Effective Federal Tax Rates for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	1.7	1.2	1.1	0.9	0.5	0.8	0.5	0.4	0.3
2006	1.6	1.2	1.0	0.9	0.5	0.7	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).

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. Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category but are included in totals.

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

Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	0.6	1.7	5.2	11.9	80.3	100.0	69.2	58.7	40.7
2006	0.5	1.6	5.1	12.2	80.3	100.0	68.9	58.7	38.8

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	0.1	2.4	10.6	86.9	100.0	75.4	64.4	44.9
2006	0.0	0.1	2.4	10.8	86.7	100.0	75.0	64.1	42.7

Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	0.9	4.7	13.3	23.2	57.8	100.0	39.9	25.0	8.5
2006	0.9	4.6	13.0	23.7	57.6	100.0	39.4	25.9	8.1

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	1.4	4.4	8.7	84.4	100.0	76.0	67.2	49.5
2006	0.3	1.3	4.4	9.3	83.9	100.0	75.0	66.3	46.6

Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2006

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	8.1	11.6	19.1	22.3	38.6	100.0	26.4	18.0	8.3
2006	7.5	11.2	18.9	22.7	39.4	100.0	26.8	18.6	7.9

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).

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. Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category but are included in totals.

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

Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless Households, by Household Income Category, 1979-2006

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	5.5	4.4	4.9	4.5	4.4	23.7	2.4	1.2	0.3
2006	5.1	4.4	5.0	4.7	4.6	24.0	2.5	1.3	0.3

Average Income (2006 Dollars)									
<i>Pretax Income</i>									
1979	12,600	27,300	41,100	57,900	150,800	45,000	197,500	255,100	512,000
1980	12,400	26,100	40,100	55,900	141,900	44,600	181,700	231,600	464,700
1981	12,100	25,800	40,100	56,500	138,500	46,000	178,200	225,300	461,600
1982	11,500	25,300	39,000	55,900	136,600	47,200	179,900	230,900	469,800
1983	11,000	24,500	38,500	55,500	138,000	48,400	185,600	245,000	527,600
1984	11,800	25,700	40,600	58,500	150,300	51,100	202,600	271,900	558,200
1985	11,600	25,800	41,300	59,500	164,700	52,700	221,600	292,700	638,200
1986	11,700	26,600	42,400	62,300	188,100	57,100	251,400	341,100	750,000
1987	11,500	26,200	42,500	62,100	169,600	52,300	221,900	293,200	650,400
1988	11,700	26,600	43,400	62,300	184,400	54,300	241,900	340,500	833,000
1989	11,800	27,000	43,600	62,900	175,500	55,100	234,200	315,400	735,100
1990	11,900	27,400	43,700	61,800	168,000	54,000	221,000	303,700	717,800
1991	11,900	27,200	43,200	61,000	158,800	51,600	214,800	285,700	664,000
1992	11,300	27,400	43,100	61,700	165,800	53,500	222,400	302,300	736,900
1993	11,600	27,100	43,800	61,800	165,800	53,500	219,000	304,400	702,800
1994	11,600	27,200	43,900	63,400	171,000	54,300	230,000	302,300	728,800
1995	12,300	28,400	45,400	64,100	171,700	57,300	233,100	325,100	761,000
1996	12,000	28,400	45,700	65,300	185,800	62,400	257,400	361,300	902,800
1997	12,300	28,800	46,700	66,900	194,300	65,700	274,100	385,300	1,012,700
1998	12,900	30,900	48,200	70,500	204,800	69,100	286,000	415,900	1,100,300
1999	13,400	31,900	48,900	72,800	217,700	71,200	308,300	449,900	1,195,000
2000	13,100	31,000	48,800	74,400	215,100	70,100	309,700	448,000	1,260,100
2001	13,200	31,100	49,100	72,400	198,300	65,700	289,400	415,200	1,085,100
2002	12,900	29,800	48,100	70,500	192,000	62,700	279,600	392,100	990,300
2003	12,600	29,700	47,800	71,600	203,800	64,000	294,000	424,600	1,085,800
2004	12,600	30,300	49,500	73,300	226,100	70,000	328,800	489,500	1,271,600
2005	12,600	30,500	50,300	75,400	235,100	76,000	344,600	527,900	1,481,200
2006	13,000	30,800	50,600	76,400	237,300	79,200	345,900	515,000	1,507,100

Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless Households, by Household Income Category, 1979-2006

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	12,200	25,500	36,100	48,400	104,600	35,900	131,900	164,400	306,400
1980	12,000	24,700	35,800	47,300	101,000	36,100	125,000	154,300	288,600
1981	11,800	24,600	36,300	48,500	101,500	37,900	126,700	155,700	302,500
1982	11,300	24,300	35,800	49,400	105,400	40,100	135,000	169,200	331,800
1983	10,700	23,500	35,300	48,700	106,900	41,000	139,900	180,700	375,000
1984	11,500	24,400	37,000	50,900	113,800	42,600	149,600	196,600	392,400
1985	11,300	24,600	37,700	51,900	125,800	44,200	165,400	215,100	457,200
1986	11,400	25,300	38,700	54,600	145,400	48,000	191,200	256,200	553,400
1987	11,100	24,900	38,700	53,600	125,900	43,400	160,500	207,700	445,000
1988	11,400	25,200	39,400	53,700	136,800	44,900	175,600	241,600	572,500
1989	11,500	25,700	39,700	54,400	132,100	45,800	172,100	227,600	515,600
1990	11,500	26,000	39,800	53,600	127,200	45,100	163,500	220,000	504,700
1991	11,500	25,900	39,600	53,300	121,600	43,500	160,200	208,700	467,400
1992	11,000	26,100	39,600	53,900	125,800	44,800	164,000	217,800	507,500
1993	11,200	25,800	40,100	53,900	123,500	44,500	157,900	212,200	463,500
1994	11,200	26,000	40,200	55,100	125,600	44,900	162,800	208,400	470,800
1995	11,900	27,000	41,400	55,500	125,200	46,900	163,700	221,000	488,900
1996	11,600	27,100	41,700	56,700	134,700	50,500	179,700	245,200	579,500
1997	11,900	27,500	42,700	58,100	142,000	53,200	193,800	265,600	666,400
1998	12,500	29,400	44,100	61,100	151,800	56,300	206,200	293,100	746,900
1999	12,900	30,200	44,500	62,500	160,600	57,800	221,600	316,300	812,300
2000	12,700	29,500	44,500	64,100	160,100	57,200	224,300	317,900	864,600
2001	12,800	29,800	45,700	64,200	151,100	55,200	213,600	299,200	748,700
2002	12,500	28,700	45,200	63,200	147,100	53,100	206,400	281,800	677,500
2003	12,200	28,700	44,900	64,100	156,300	54,100	217,800	306,100	746,900
2004	12,300	29,200	46,500	65,600	172,300	58,500	242,500	351,800	878,600
2005	12,300	29,300	47,000	67,100	177,400	62,800	251,800	375,200	1,017,600
2006	12,600	29,600	47,200	67,800	179,300	65,300	253,600	368,300	1,042,000

Share of Income (Percent)
Pretax Income

1979	10.8	13.3	12.6	13.9	49.5	100.0	39.3	32.0	18.9
1980	10.0	12.8	12.6	15.5	49.2	100.0	38.9	31.2	17.3
1981	8.6	12.3	13.3	16.5	49.5	100.0	38.9	30.8	16.4
1982	6.9	11.9	14.0	17.7	49.7	100.0	38.3	30.3	17.0
1983	5.7	11.8	14.6	17.8	50.4	100.0	38.2	30.0	17.1
1984	6.1	10.8	14.4	19.2	49.7	100.0	38.8	30.4	18.4
1985	5.9	10.3	14.5	19.5	50.1	100.0	40.1	32.6	19.9
1986	5.3	9.8	15.0	18.8	51.4	100.0	42.4	35.0	22.6
1987	5.3	12.1	16.5	20.0	46.4	100.0	37.0	29.7	16.7
1988	5.4	11.6	16.3	19.1	48.1	100.0	39.1	31.0	18.7
1989	5.2	11.6	15.6	19.0	49.0	100.0	38.7	30.9	17.5
1990	5.6	11.0	16.4	19.4	48.2	100.0	37.9	29.2	16.5
1991	6.0	10.8	18.3	19.4	46.7	100.0	35.4	27.4	14.9
1992	5.3	10.8	17.1	19.8	47.8	100.0	36.7	28.5	15.3
1993	5.3	11.3	17.3	19.2	47.7	100.0	37.1	27.9	15.7
1994	5.1	11.1	18.3	18.8	47.6	100.0	36.7	29.1	15.8
1995	5.2	10.1	17.4	18.7	49.3	100.0	37.4	28.6	15.9
1996	4.4	9.0	16.1	18.1	53.5	100.0	41.4	32.4	18.9
1997	4.1	8.4	16.1	17.3	54.9	100.0	42.6	33.8	19.4
1998	4.2	8.2	17.0	16.3	55.2	100.0	43.3	33.9	20.1
1999	4.2	8.2	17.4	15.7	55.3	100.0	43.6	34.6	21.1
2000	4.4	8.2	17.1	15.9	55.3	100.0	43.0	34.1	19.9
2001	4.7	9.0	16.3	20.5	50.6	100.0	37.7	29.5	17.3
2002	4.8	9.3	16.8	21.0	49.3	100.0	36.4	28.6	16.8
2003	4.6	9.3	16.3	20.9	50.1	100.0	38.0	29.9	18.2
2004	4.3	8.6	14.0	20.2	54.2	100.0	42.3	33.8	21.8
2005	3.8	7.4	13.7	18.9	57.2	100.0	44.9	35.5	22.7
2006	3.5	7.1	13.4	19.0	57.9	100.0	45.5	36.3	22.2

Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless Households, by Household Income Category, 1979-2006

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	4.5	8.6	15.4	20.4	52.3	100.0	39.7	30.6	18.9
2006	4.1	8.2	15.2	20.5	53.1	100.0	40.5	31.5	18.6

Minimum Adjusted Income (2006 Dollars)

1979	0	16,900	26,800	36,800	51,300	NA	65,600	83,300	162,900
1980	0	16,200	25,900	35,800	50,100	NA	64,800	81,400	158,000
1981	0	16,000	25,800	36,000	50,500	NA	64,800	82,100	155,600
1982	0	15,500	25,100	35,500	50,500	NA	65,100	81,600	156,100
1983	0	14,900	24,900	35,500	50,800	NA	65,900	83,400	162,900
1984	0	15,800	25,900	37,000	52,900	NA	69,400	88,000	174,000
1985	0	15,900	26,400	37,600	53,700	NA	70,500	90,100	180,800
1986	0	16,000	27,100	38,800	56,000	NA	73,800	95,800	210,000
1987	0	15,500	27,000	39,100	56,800	NA	74,900	95,700	197,000
1988	0	15,900	27,600	39,900	57,900	NA	76,700	98,400	211,900
1989	0	16,300	28,000	40,300	58,700	NA	77,800	100,800	214,900
1990	0	16,600	28,000	40,100	57,900	NA	76,400	99,200	204,900
1991	0	16,600	27,500	39,700	57,000	NA	75,300	97,500	201,000
1992	0	16,200	27,600	40,000	57,700	NA	76,600	100,500	212,600
1993	0	16,400	27,700	39,900	58,200	NA	77,100	100,200	209,200
1994	0	16,600	28,100	40,900	59,100	NA	78,200	102,400	215,500
1995	0	17,400	29,100	41,600	60,600	NA	81,000	106,500	229,200
1996	0	17,100	29,300	42,200	61,800	NA	83,200	109,700	242,000
1997	0	17,600	29,700	42,900	63,300	NA	85,700	115,100	256,800
1998	0	18,400	30,900	44,400	65,700	NA	89,400	120,000	274,000
1999	0	18,900	31,500	45,300	67,600	NA	92,100	123,700	292,400
2000	0	18,500	31,300	45,600	68,300	NA	93,700	126,800	300,500
2001	0	18,700	31,500	45,800	67,800	NA	91,400	122,200	271,000
2002	0	18,200	30,700	44,800	66,200	NA	89,500	118,800	257,700
2003	0	18,000	30,500	44,800	67,100	NA	90,200	120,300	261,900
2004	0	18,300	31,200	46,000	68,700	NA	93,300	124,800	285,300
2005	0	18,600	31,700	46,800	69,800	NA	95,900	131,500	318,800
2006	0	18,900	32,100	47,400	71,200	NA	98,100	134,400	332,300

Number of Households, Average Income and Income Shares, and Income Category Minimums for Elderly Childless Households, by Household Income Category, 1979-2006

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
------	-----------------	-----------------	-----------------	-----------------	------------------	---------------	---------	--------	--------

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).

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. Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category but are included in totals.

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

The minimum adjusted income is the lower income boundary for each quintile. Because incomes are adjusted by dividing income by the square root of household size, an adjusted income range implies different unadjusted income for different size households. To compute the unadjusted income range for a particular size household, the adjusted income must be multiplied by the square root of the household size: 1.414 for a two-person household, 1.732 for a three-person household; 2.0 for a four-person household, 2.236 for a five-person household. For example, in 2006, the highest quintile had adjusted income above \$71,200. A two-person household would need income above \$100,700 to fall in that quintile, while a four-person household would need income in excess of \$142,400.