

Effective Federal Tax Rates for Households with Children, 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	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	9.8	15.0	18.1	26.4	20.0	28.3	29.8	31.8
2006	1.7	9.8	15.0	18.2	26.6	20.3	28.4	29.8	31.4

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	-2.7	2.4	5.5	15.4	8.1	17.8	19.4	20.7
2006	-10.8	-2.5	2.4	5.6	15.6	8.5	17.8	19.3	20.2

Effective Federal Tax Rates for Households with Children, 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	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	10.2	10.9	11.2	11.2	6.3	8.8	4.9	3.6	1.8
2006	10.4	10.9	11.3	11.2	6.0	8.6	4.5	3.3	1.7

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	0.3	0.3	0.4	0.6	4.2	2.3	5.4	6.5	9.1
2006	0.3	0.3	0.5	0.7	4.7	2.6	5.9	7.0	9.3

Effective Federal Tax Rates for Households with Children, 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	1.6	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	2.1	1.2	0.9	0.8	0.4	0.7	0.3	0.3	0.2
2006	1.8	1.1	0.8	0.7	0.4	0.6	0.3	0.2	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).

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 Households with Children, 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	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	5.3	11.6	18.3	64.1	100.0	50.9	41.7	25.9
2006	0.4	5.1	10.9	17.4	65.9	100.0	53.0	43.9	29.5

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
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	-7.1	-3.6	4.6	13.7	92.5	100.0	78.7	67.0	41.6
2006	-6.6	-3.1	4.2	12.8	92.7	100.0	79.5	68.1	45.6

Shares of Federal Tax Liabilities for Households with Children, 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	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	13.5	19.8	25.8	34.8	100.0	19.8	11.5	3.4
2006	6.3	13.5	19.5	25.4	35.1	100.0	19.8	11.6	3.8

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	0.7	1.5	2.9	5.5	88.2	100.0	83.0	77.7	63.4
2006	0.7	1.4	2.6	4.8	89.5	100.0	84.5	79.4	67.2

Shares of Federal Tax Liabilities for Households with Children, 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	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	14.5	18.0	19.4	21.0	26.9	100.0	15.9	10.2	3.9
2006	14.5	17.7	18.8	20.6	28.1	100.0	16.9	10.8	4.8

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).

Income categories are derived 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 Households with Children,
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	6.5	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	8.9	8.9	8.1	7.3	6.3	39.7	3.1	1.6	0.3
2006	9.3	9.0	8.1	7.2	6.3	40.1	3.1	1.6	0.3

Average Income (2006 Dollars)									
<i>Pretax Income</i>									
1979	22,500	44,200	63,900	86,000	163,500	70,100	223,700	302,800	639,700
1980	21,200	42,400	61,700	83,900	159,400	67,000	218,200	299,400	607,100
1981	20,500	42,100	61,500	84,500	159,100	66,400	220,200	305,500	628,500
1982	19,500	40,900	60,600	83,700	158,000	64,700	218,100	296,700	635,200
1983	18,700	39,700	60,000	83,500	166,500	65,300	237,100	330,700	737,100
1984	19,300	41,800	62,300	87,000	176,900	69,100	251,400	353,500	816,200
1985	19,300	42,100	63,500	88,100	176,400	69,300	247,100	349,100	796,900
1986	19,200	43,000	65,400	91,200	207,100	74,900	309,400	465,300	1,270,000
1987	18,200	42,300	65,200	91,900	194,300	72,300	277,500	391,500	888,500
1988	18,500	43,100	66,100	93,400	205,400	74,200	301,500	433,000	1,085,900
1989	19,500	43,600	67,300	94,700	208,400	76,000	301,500	433,500	1,038,300
1990	20,400	44,400	67,000	94,300	197,700	74,500	280,700	387,200	874,100
1991	20,400	43,300	66,000	93,000	192,400	73,500	273,300	381,500	841,700
1992	20,000	42,700	65,900	93,900	199,400	74,700	287,400	406,600	977,500
1993	20,800	42,800	66,200	94,400	205,800	76,500	295,800	417,800	1,038,000
1994	20,500	43,500	67,400	96,400	206,200	77,300	292,400	414,200	951,300
1995	22,000	45,300	69,500	98,300	221,700	81,900	322,100	455,800	1,142,600
1996	21,500	44,900	70,000	99,800	235,600	82,500	342,700	497,600	1,236,700
1997	22,500	46,000	71,200	102,000	247,300	85,900	361,900	527,500	1,364,500
1998	23,600	48,000	73,600	106,000	267,400	91,100	399,100	584,100	1,549,800
1999	24,300	49,400	75,800	108,400	284,400	96,100	432,100	653,900	1,850,400
2000	23,300	48,800	75,400	109,500	301,700	99,700	466,000	710,800	2,104,200
2001	22,700	48,800	75,800	109,700	272,900	94,200	404,900	608,500	1,600,800
2002	22,800	47,600	73,800	106,400	256,800	91,400	371,300	548,200	1,413,600
2003	22,400	47,300	73,700	107,600	268,000	92,300	392,200	581,600	1,509,500
2004	22,900	48,400	75,700	110,000	288,100	97,900	429,200	641,500	1,746,900
2005	23,100	49,100	76,800	111,800	309,700	101,200	465,900	700,800	2,035,500
2006	23,500	49,800	77,800	113,900	336,400	105,500	521,300	811,400	2,324,200

Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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	20,400	37,200	51,500	67,700	121,100	55,300	161,100	212,300	419,700
1980	19,300	35,700	49,500	65,500	118,100	52,800	157,900	212,000	413,600
1981	18,500	34,900	48,700	65,100	117,900	51,800	160,900	220,600	441,600
1982	17,600	34,300	48,600	65,400	120,600	51,300	165,400	223,600	472,300
1983	16,800	33,200	48,400	65,900	127,200	51,800	179,400	247,900	538,400
1984	17,000	34,700	49,900	68,300	135,300	54,500	190,500	265,300	595,900
1985	17,200	34,900	50,800	69,100	135,400	54,900	188,600	264,800	593,100
1986	17,100	35,700	52,200	71,400	158,900	59,100	236,200	353,500	954,100
1987	16,600	35,400	52,500	72,500	144,900	56,800	203,100	281,700	615,800
1988	16,900	35,900	53,000	73,300	154,200	58,300	223,100	316,100	773,900
1989	18,000	36,600	53,900	74,400	156,700	59,800	223,800	317,900	745,500
1990	18,500	37,000	53,600	73,900	148,900	58,700	209,000	285,000	627,600
1991	18,700	36,400	52,900	72,800	143,700	57,800	200,800	276,000	591,800
1992	18,500	36,100	53,000	73,800	148,700	58,900	210,700	293,400	681,200
1993	19,200	36,300	53,500	74,200	150,100	59,800	209,500	288,100	674,700
1994	19,400	37,200	54,300	75,600	149,600	60,400	205,800	283,000	607,800
1995	21,000	38,700	56,100	77,200	159,400	63,700	224,600	308,700	723,700
1996	20,700	38,500	56,600	78,400	169,000	64,200	238,400	335,900	787,100
1997	21,600	39,200	57,400	79,800	177,200	66,600	252,000	357,700	880,100
1998	22,700	41,300	60,000	83,700	192,200	71,000	279,400	400,000	1,021,600
1999	23,200	42,500	61,700	85,500	203,100	74,500	300,300	444,300	1,217,800
2000	22,200	42,100	61,700	86,300	215,000	76,900	323,600	483,700	1,394,000
2001	22,000	43,000	63,100	87,800	197,600	74,200	285,200	419,000	1,062,000
2002	22,200	42,200	61,800	85,600	187,800	72,500	264,100	380,200	937,500
2003	21,800	42,600	62,700	88,200	199,200	74,300	283,300	409,700	1,023,000
2004	22,500	43,700	64,300	90,300	213,300	78,600	309,300	452,100	1,192,100
2005	22,800	44,300	65,300	91,600	227,900	80,900	334,000	492,100	1,388,000
2006	23,100	44,900	66,200	93,200	247,000	84,000	373,200	569,600	1,594,000

Share of Income (Percent)
Pretax Income

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	5.1	10.9	15.6	20.3	48.6	100.0	36.0	28.0	16.3
2006	5.2	10.6	14.9	19.4	50.5	100.0	37.9	29.9	19.1

Number of Households, Average Income and Income Shares, and Income Category Minimums for Households with Children, 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	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	6.3	12.3	16.5	20.8	44.8	100.0	32.3	24.6	13.9
2006	6.4	12.0	15.9	20.0	46.5	100.0	34.0	26.4	16.4

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 Households with Children, 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%
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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).

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

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.