

**Effective Federal Tax Rates for Nonelderly 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%
<b>Total Effective Federal Tax Rate</b>									
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	10.1	13.5	16.9	19.6	25.7	22.5	27.3	28.9	31.6
2006	9.9	13.5	17.0	19.6	25.7	22.4	27.2	28.6	31.1

<b>Effective Individual Income Tax Rate</b>									
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	1.3	4.6	7.0	13.9	10.3	15.8	17.6	20.1
2006	-2.7	1.3	4.6	7.1	13.9	10.3	15.7	17.5	19.7

**Effective Federal Tax Rates for Nonelderly 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%
<b>Effective Social Insurance Tax Rate</b>									
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	10.3	10.7	11.0	7.4	8.8	6.1	4.5	2.0
2006	9.6	10.3	10.9	11.0	7.4	8.8	6.0	4.4	1.9

<b>Effective Corporate Income Tax Rate</b>									
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	0.7	0.5	0.6	0.6	4.0	2.7	5.1	6.5	9.3
2006	0.7	0.6	0.6	0.7	4.0	2.7	5.1	6.4	9.2

**Effective Federal Tax Rates for Nonelderly 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%
<b>Effective Excise Tax Rate</b>									
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	2.4	1.4	1.1	0.9	0.5	0.7	0.4	0.3	0.2
2006	2.3	1.3	1.0	0.8	0.4	0.7	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).

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 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.

**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Total Federal Tax Liabilities</b>									
1979	1.5	4.9	9.2	19.1	65.2	100.0	46.5	31.5	14.6
1980	1.5	4.7	9.3	19.2	65.3	100.0	45.7	30.7	13.3
1981	1.5	4.8	9.7	19.5	64.4	100.0	44.8	29.4	11.7
1982	1.5	4.7	9.5	19.4	64.8	100.0	44.5	29.0	12.3
1983	1.6	4.7	9.8	20.1	63.7	100.0	44.3	29.2	12.4
1984	1.9	5.1	10.0	19.3	63.5	100.0	44.1	29.6	13.2
1985	1.7	5.1	9.9	19.1	64.0	100.0	44.5	30.2	14.0
1986	1.6	4.7	9.7	19.1	64.8	100.0	45.5	31.1	14.7
1987	1.4	4.8	9.4	18.8	65.5	100.0	46.1	31.6	14.9
1988	1.3	4.7	8.9	18.5	66.4	100.0	47.8	34.2	18.0
1989	1.3	4.8	9.7	18.8	65.2	100.0	46.1	32.2	15.8
1990	1.5	4.7	9.4	18.8	65.4	100.0	46.8	33.0	17.0
1991	1.5	4.7	9.5	19.1	65.0	100.0	47.0	33.0	16.0
1992	1.4	4.3	9.3	18.2	66.5	100.0	48.9	35.0	18.6
1993	1.4	4.3	9.1	18.2	66.8	100.0	48.9	35.3	18.1
1994	1.2	4.4	9.0	18.1	67.1	100.0	49.5	35.9	19.5
1995	1.4	4.4	9.2	18.6	66.2	100.0	49.4	35.6	18.9
1996	1.2	4.3	8.8	17.9	67.6	100.0	50.4	37.1	20.4
1997	1.2	4.2	8.6	17.3	68.5	100.0	51.5	38.4	22.2
1998	1.3	4.2	8.5	17.9	68.0	100.0	51.0	38.1	22.1
1999	1.3	4.2	8.3	17.6	68.5	100.0	52.1	39.5	22.6
2000	1.2	4.1	8.3	17.4	68.9	100.0	53.1	40.4	23.8
2001	1.3	4.0	8.6	18.2	67.7	100.0	51.1	37.6	20.2
2002	1.3	4.2	9.1	18.4	66.9	100.0	49.8	36.3	18.5
2003	1.3	4.0	9.0	18.3	67.2	100.0	49.9	36.6	19.1
2004	1.2	4.1	8.9	17.8	67.8	100.0	51.2	38.4	21.3
2005	1.3	4.0	8.5	17.0	69.0	100.0	53.4	41.2	25.0
2006	1.2	4.1	8.8	17.3	68.4	100.0	52.8	40.6	23.6

<b>Share of Individual Income Tax Liabilities</b>									
1979	0.2	2.8	7.2	17.5	72.2	100.0	53.4	37.1	17.1
1980	0.3	2.8	7.3	17.4	72.2	100.0	52.7	36.5	16.2
1981	0.4	2.9	7.6	17.7	71.4	100.0	51.9	35.5	14.6
1982	0.3	2.7	7.3	17.2	72.5	100.0	52.6	36.5	16.7
1983	0.3	2.7	7.5	17.7	71.8	100.0	52.8	36.9	17.1
1984	0.5	3.0	7.6	17.0	71.9	100.0	53.2	37.9	18.3
1985	0.3	3.0	7.5	16.7	72.5	100.0	53.8	39.0	19.8
1986	0.3	2.6	7.2	16.3	73.7	100.0	55.4	40.6	21.1
1987	0.1	2.4	6.7	15.6	75.2	100.0	56.9	41.6	21.4
1988	0.1	2.3	6.3	15.0	76.4	100.0	59.2	45.2	25.9
1989	0.1	2.4	6.9	15.7	75.0	100.0	57.0	42.6	22.7
1990	0.1	2.5	6.7	15.5	75.3	100.0	57.9	43.7	24.7
1991	0.1	2.3	6.8	15.9	74.9	100.0	57.9	43.5	23.4
1992	0.0	2.0	6.4	14.8	76.8	100.0	60.6	46.5	27.2
1993	0.0	2.0	6.4	15.0	76.7	100.0	60.1	46.3	26.1
1994	-0.3	1.8	6.3	15.0	77.3	100.0	60.7	46.8	27.3
1995	-0.3	2.0	6.3	15.3	76.7	100.0	60.9	46.7	26.8
1996	-0.2	1.8	5.9	14.4	78.1	100.0	62.2	48.8	29.0
1997	-0.2	1.8	5.8	13.7	78.9	100.0	63.5	50.2	31.1
1998	-0.3	1.7	5.6	14.2	78.9	100.0	63.5	50.5	31.2
1999	-0.3	1.7	5.3	13.7	79.5	100.0	64.9	52.1	32.0
2000	-0.3	1.6	5.2	13.4	80.1	100.0	65.9	53.3	33.5
2001	-0.5	1.1	5.1	14.0	80.2	100.0	65.2	51.5	30.3
2002	-0.6	0.9	5.4	14.4	80.0	100.0	64.2	50.2	28.2
2003	-0.7	0.6	5.2	14.6	80.2	100.0	64.2	50.2	28.4
2004	-0.8	0.8	5.2	14.1	80.7	100.0	65.4	52.1	30.6
2005	-0.7	0.8	5.0	13.4	81.5	100.0	67.3	54.8	34.8
2006	-0.7	0.9	5.2	13.6	81.0	100.0	66.8	54.2	32.7

**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Social Insurance Tax Liabilities</b>									
1979	2.8	8.2	13.7	25.6	49.6	100.0	27.6	12.3	1.6
1980	2.8	7.8	13.5	25.3	50.5	100.0	28.0	13.1	1.7
1981	2.8	7.7	13.6	24.7	51.1	100.0	29.1	13.9	1.8
1982	2.6	7.2	13.1	23.9	53.1	100.0	30.6	14.9	2.4
1983	2.5	7.0	13.2	24.7	52.5	100.0	30.6	15.1	2.3
1984	2.9	7.3	13.4	24.0	52.4	100.0	29.9	14.8	2.2
1985	2.6	7.6	13.3	24.0	52.3	100.0	29.6	14.7	2.2
1986	2.6	7.0	13.3	24.5	52.5	100.0	29.7	14.5	2.1
1987	2.2	7.4	13.2	24.7	52.4	100.0	29.5	14.6	2.3
1988	2.3	7.5	12.8	24.9	52.5	100.0	29.7	15.0	2.5
1989	2.4	7.6	13.6	24.5	51.7	100.0	29.2	14.6	2.5
1990	2.5	7.4	13.2	24.7	52.1	100.0	29.8	15.1	2.6
1991	2.6	7.1	13.0	24.5	52.7	100.0	31.8	17.0	3.4
1992	2.5	6.8	13.2	24.2	53.2	100.0	32.0	16.9	3.5
1993	2.5	6.8	12.8	24.0	53.9	100.0	32.2	17.4	3.5
1994	2.4	7.0	12.7	23.9	53.9	100.0	32.5	17.7	4.2
1995	2.7	7.0	13.3	24.8	52.1	100.0	31.8	16.8	3.8
1996	2.5	7.1	13.0	24.4	52.8	100.0	31.5	17.0	4.0
1997	2.6	7.3	13.2	24.3	52.5	100.0	31.1	16.6	4.2
1998	2.8	7.4	13.1	25.1	51.5	100.0	30.2	16.0	3.9
1999	2.9	7.5	13.0	24.9	51.6	100.0	30.7	16.9	4.2
2000	2.7	7.5	13.3	25.1	51.3	100.0	31.1	17.1	4.5
2001	2.8	7.2	13.1	24.6	52.1	100.0	32.1	17.7	4.3
2002	2.7	7.4	13.3	24.1	52.3	100.0	32.2	18.0	4.0
2003	2.7	7.1	13.3	23.9	52.9	100.0	32.3	17.9	4.0
2004	2.8	7.5	13.7	24.1	51.7	100.0	31.2	17.2	4.0
2005	3.1	7.8	13.8	24.5	50.7	100.0	30.2	16.2	4.0
2006	3.0	7.9	14.3	24.8	49.9	100.0	29.8	16.1	3.7

<b>Share of Corporate Income Tax Liabilities</b>									
1979	1.5	3.0	4.4	8.1	82.5	100.0	73.1	63.3	41.4
1980	1.6	3.2	5.1	8.7	81.0	100.0	70.4	59.9	38.3
1981	1.7	2.9	5.3	9.1	80.4	100.0	70.0	59.7	38.6
1982	2.0	3.3	5.1	9.0	79.8	100.0	68.7	60.1	42.3
1983	2.0	3.4	5.6	10.0	78.3	100.0	68.7	59.7	40.2
1984	3.0	3.8	5.8	9.5	76.9	100.0	67.7	59.0	40.8
1985	1.8	3.2	5.3	8.7	80.0	100.0	71.1	62.6	44.6
1986	1.9	3.0	5.0	8.6	80.5	100.0	71.7	63.2	44.3
1987	1.6	3.3	5.2	9.2	79.2	100.0	69.3	60.1	40.9
1988	1.2	2.6	4.7	8.3	81.9	100.0	73.3	65.5	47.3
1989	1.2	2.9	4.6	8.6	81.3	100.0	71.9	63.2	44.3
1990	1.2	2.4	4.2	7.8	82.5	100.0	74.1	65.7	48.4
1991	1.6	2.7	4.7	8.2	81.1	100.0	72.4	64.0	45.8
1992	1.4	2.6	4.1	7.0	83.0	100.0	75.3	67.0	49.7
1993	1.1	2.5	4.1	7.6	83.0	100.0	74.9	67.2	48.0
1994	0.9	2.5	3.7	7.0	84.0	100.0	76.5	69.3	52.9
1995	1.3	2.4	3.9	7.3	83.4	100.0	75.5	67.2	48.9
1996	1.0	2.3	4.0	7.3	84.2	100.0	75.8	67.4	49.2
1997	0.9	2.1	3.3	6.5	86.0	100.0	78.0	69.9	52.6
1998	0.9	2.0	3.3	6.6	86.3	100.0	79.1	71.7	55.1
1999	1.0	2.0	2.9	7.0	86.1	100.0	79.0	71.4	53.1
2000	1.1	1.9	2.8	6.3	86.9	100.0	79.8	72.3	55.0
2001	0.9	1.9	3.0	6.2	86.5	100.0	79.9	73.5	57.0
2002	0.9	1.5	2.9	5.6	86.7	100.0	80.2	74.6	58.1
2003	0.9	1.5	2.7	5.1	88.5	100.0	82.8	77.0	60.5
2004	0.7	1.5	2.3	5.1	89.0	100.0	83.8	77.6	61.6
2005	0.8	1.3	2.4	4.8	89.5	100.0	84.2	78.1	61.8
2006	0.7	1.4	2.5	5.4	88.8	100.0	82.7	76.0	59.1

**Shares of Federal Tax Liabilities for Nonelderly 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%
<b>Share of Federal Excise Tax Liabilities</b>									
1979	7.0	11.6	14.8	21.5	44.5	100.0	27.2	15.3	4.2
1980	7.0	11.3	14.8	21.4	44.9	100.0	27.4	15.8	4.4
1981	7.2	11.2	15.5	20.9	44.2	100.0	27.1	15.5	4.3
1982	7.5	10.9	14.2	21.3	45.6	100.0	27.1	15.1	4.3
1983	7.8	11.0	14.6	22.3	43.5	100.0	26.1	15.0	4.1
1984	8.6	11.4	14.5	21.5	43.3	100.0	25.9	14.7	4.0
1985	8.5	11.2	14.3	20.6	44.6	100.0	27.6	16.6	5.2
1986	8.4	11.2	14.1	20.6	45.0	100.0	28.5	17.4	6.2
1987	8.6	12.0	14.5	21.8	42.5	100.0	25.5	14.5	4.5
1988	8.1	12.1	14.1	22.5	42.8	100.0	25.8	15.1	5.0
1989	7.3	11.6	15.1	22.5	42.9	100.0	25.4	14.8	4.6
1990	8.6	11.7	14.9	22.2	42.1	100.0	24.7	14.0	4.5
1991	8.2	11.5	14.9	22.8	42.1	100.0	25.5	15.0	4.5
1992	8.3	11.7	15.3	22.1	41.9	100.0	25.3	14.7	4.6
1993	8.1	11.5	15.1	21.7	42.7	100.0	25.8	15.1	4.3
1994	8.3	12.1	15.3	22.3	41.1	100.0	24.8	14.3	4.4
1995	8.4	11.8	15.7	23.5	39.9	100.0	24.1	13.6	4.1
1996	7.7	11.8	15.8	22.7	41.4	100.0	24.6	14.3	4.3
1997	8.0	12.1	14.8	22.2	42.2	100.0	25.6	15.0	5.1
1998	8.2	11.8	15.0	22.9	41.7	100.0	24.8	14.5	4.9
1999	8.5	11.7	14.9	22.7	41.7	100.0	25.6	15.5	5.2
2000	9.1	11.9	15.0	22.9	40.6	100.0	24.9	14.7	5.3
2001	9.3	11.9	15.3	23.4	39.7	100.0	24.1	14.2	4.1
2002	9.2	12.6	16.6	22.8	38.3	100.0	23.2	13.6	4.0
2003	9.4	12.2	16.7	22.5	38.6	100.0	23.1	13.6	4.4
2004	9.4	12.4	16.6	22.4	38.7	100.0	23.3	13.8	4.4
2005	9.4	12.7	15.9	22.5	38.9	100.0	23.9	14.8	5.7
2006	9.2	13.0	16.3	22.5	38.5	100.0	23.7	14.5	5.2

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).

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 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.

**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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%
<b>Number of Households (Millions)</b>									
1979	5.1	5.1	5.3	6.8	9.5	32.0	5.0	2.3	0.4
1980	5.3	5.2	5.5	7.0	9.8	32.8	5.1	2.4	0.4
1981	5.5	5.3	5.8	7.0	10.0	33.8	5.3	2.5	0.4
1982	5.5	5.2	5.8	7.0	10.2	33.9	5.3	2.5	0.4
1983	5.6	5.5	6.0	7.4	10.2	34.9	5.3	2.6	0.4
1984	6.5	5.7	6.1	7.2	10.1	35.8	5.2	2.5	0.4
1985	5.9	6.0	6.2	7.5	10.6	36.4	5.4	2.6	0.4
1986	6.2	5.8	6.3	7.6	10.6	36.7	5.4	2.6	0.4
1987	5.3	6.5	6.6	8.1	11.0	37.7	5.5	2.6	0.4
1988	5.4	6.7	6.7	8.4	11.3	38.8	5.7	2.8	0.5
1989	5.5	6.6	7.1	8.4	11.1	38.9	5.6	2.7	0.5
1990	5.6	6.5	7.0	8.6	11.5	39.3	5.8	2.8	0.5
1991	5.9	6.5	7.1	8.7	11.5	39.9	6.0	2.9	0.5
1992	5.8	6.5	7.2	8.7	11.6	39.9	6.0	2.9	0.5
1993	6.0	6.3	7.1	8.7	11.5	39.8	5.9	2.9	0.5
1994	6.0	6.6	7.2	8.9	11.6	40.6	5.9	2.8	0.5
1995	6.7	6.5	7.4	9.1	11.3	41.2	5.9	2.7	0.5
1996	6.7	6.9	7.4	9.2	11.7	42.1	5.9	2.9	0.5
1997	7.3	7.1	7.6	9.4	11.8	43.3	5.9	2.8	0.5
1998	7.7	7.4	7.8	9.9	11.9	44.8	5.9	2.8	0.5
1999	7.8	7.5	7.9	10.0	12.0	45.4	6.1	2.9	0.5
2000	8.2	7.9	8.4	10.3	12.1	47.1	6.3	3.0	0.5
2001	8.4	7.8	8.5	10.5	12.6	48.0	6.5	3.2	0.5
2002	9.0	8.1	8.8	10.5	12.7	49.4	6.6	3.2	0.5
2003	8.9	8.0	9.0	10.5	12.8	49.5	6.6	3.2	0.5
2004	9.3	8.3	9.1	10.4	12.6	49.9	6.4	3.1	0.5
2005	9.6	8.6	9.3	10.7	12.4	51.0	6.3	3.0	0.5
2006	9.3	9.0	9.8	11.0	12.6	52.0	6.4	3.0	0.5

<b>Average Income (2006 Dollars)</b>									
<i>Pretax Income</i>									
1979	12,600	28,000	42,000	59,900	119,100	61,500	152,500	209,000	495,100
1980	12,100	27,000	40,900	58,800	116,000	59,900	149,500	200,900	474,500
1981	11,900	26,800	40,700	59,200	115,800	59,500	147,600	196,300	458,400
1982	11,500	26,400	40,200	59,000	117,300	60,100	150,800	206,100	505,500
1983	10,900	25,600	40,100	59,300	120,100	60,000	155,000	208,400	510,300
1984	11,600	27,200	41,800	61,500	127,700	61,600	167,600	228,300	576,800
1985	11,600	27,100	42,600	62,300	131,200	64,200	174,800	242,800	640,700
1986	11,800	27,700	44,000	64,700	143,500	68,300	193,700	277,100	773,700
1987	11,600	27,200	43,600	65,300	138,600	67,700	185,400	257,300	647,500
1988	12,000	27,700	44,200	65,900	150,800	72,000	207,100	297,200	835,800
1989	12,400	28,600	44,900	66,700	149,400	71,400	203,400	289,400	778,100
1990	12,800	28,900	44,700	65,900	148,400	71,600	202,900	290,000	805,700
1991	12,900	28,300	44,400	65,400	142,900	69,400	190,800	266,200	688,300
1992	12,700	28,200	45,000	65,900	149,500	71,500	203,700	292,500	780,200
1993	12,400	28,700	44,500	66,000	145,900	70,400	196,400	272,700	695,900
1994	12,500	29,000	45,000	66,900	150,100	71,600	204,300	292,800	773,100
1995	12,900	30,200	46,400	68,400	155,300	72,400	210,200	304,300	815,700
1996	12,500	30,100	47,000	69,900	161,900	74,900	223,700	321,800	888,800
1997	12,600	30,600	47,900	70,700	173,400	77,400	244,300	367,200	1,060,200
1998	13,200	32,000	49,200	73,400	182,000	80,200	260,000	395,500	1,192,800
1999	14,000	32,700	50,400	75,300	191,500	83,300	272,200	407,300	1,219,200
2000	13,300	32,500	50,200	75,600	198,600	84,100	282,900	431,400	1,290,100
2001	13,300	32,700	50,700	75,400	179,300	79,500	247,100	357,200	1,005,000
2002	12,500	32,000	49,900	74,000	169,900	75,300	230,400	325,200	877,200
2003	12,400	31,500	49,700	74,200	173,400	76,600	237,600	339,000	917,700
2004	12,400	32,200	50,800	77,000	186,100	79,200	260,000	379,800	1,118,000
2005	12,900	32,800	51,300	77,500	206,200	83,400	298,300	458,500	1,429,200
2006	13,200	33,000	51,800	79,200	208,200	84,600	299,900	459,200	1,476,900

**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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	11,200	23,400	33,800	46,600	86,200	46,500	107,900	143,600	314,800
1980	10,700	22,600	32,700	45,500	83,900	45,300	106,100	139,600	312,100
1981	10,500	22,300	32,300	45,300	83,800	44,800	105,300	138,200	313,900
1982	10,300	22,200	32,400	45,900	87,600	46,200	111,600	151,500	365,400
1983	9,600	21,600	32,500	46,600	90,700	46,500	116,200	155,000	369,800
1984	10,100	22,800	33,600	48,100	96,100	47,600	125,000	168,900	414,400
1985	10,100	22,500	34,100	48,500	99,000	49,500	130,900	180,800	468,000
1986	10,300	23,100	35,300	50,300	108,400	52,700	145,700	208,100	576,300
1987	10,100	22,800	35,100	51,100	102,500	51,700	134,800	184,000	444,400
1988	10,500	23,100	35,400	51,400	111,700	54,800	151,500	214,900	589,300
1989	10,800	23,900	35,900	52,000	111,100	54,600	149,600	210,800	553,800
1990	11,000	24,000	35,800	51,300	110,300	54,600	149,200	211,200	574,900
1991	11,200	23,600	35,600	51,000	105,800	53,000	139,400	192,000	481,200
1992	11,000	23,700	36,200	51,600	110,500	54,500	148,300	209,800	542,100
1993	10,800	24,100	35,800	51,800	106,600	53,400	140,400	190,500	457,500
1994	11,100	24,300	36,100	52,400	108,700	54,000	144,400	201,400	497,000
1995	11,400	25,300	37,200	53,400	112,000	54,400	148,000	208,800	523,100
1996	11,100	25,300	37,800	54,600	116,500	56,300	157,000	220,100	570,400
1997	11,200	25,600	38,400	55,200	124,500	58,000	171,500	251,600	690,400
1998	11,800	27,000	39,500	57,200	131,200	60,400	183,600	273,400	792,100
1999	12,400	27,400	40,400	58,700	137,400	62,500	191,300	280,500	808,100
2000	11,800	27,400	40,400	59,000	142,500	63,100	199,100	297,800	862,600
2001	12,000	28,000	41,500	59,700	131,000	60,800	176,800	250,500	673,700
2002	11,300	27,600	41,200	59,100	125,300	58,100	166,500	230,200	590,700
2003	11,200	27,400	41,400	59,700	130,100	59,900	174,700	244,200	629,600
2004	11,200	27,900	42,200	62,100	139,200	61,800	190,500	272,500	768,200
2005	11,600	28,300	42,700	62,300	153,100	64,600	216,700	326,100	978,300
2006	11,900	28,600	43,000	63,700	154,700	65,600	218,400	327,800	1,018,300

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

1979	3.2	7.3	11.4	20.9	57.4	100.0	38.7	24.4	9.7
1980	3.3	7.1	11.4	20.9	57.7	100.0	38.5	24.6	9.5
1981	3.2	7.1	11.8	20.6	57.7	100.0	38.7	24.6	9.2
1982	3.1	6.8	11.4	20.2	58.9	100.0	39.4	25.2	10.2
1983	2.9	6.7	11.6	20.9	58.2	100.0	39.6	25.5	10.1
1984	3.4	7.1	11.6	20.1	58.4	100.0	39.5	25.8	10.6
1985	2.9	6.9	11.4	19.8	59.5	100.0	40.5	27.1	11.9
1986	2.9	6.4	11.1	19.7	60.6	100.0	42.0	28.5	13.1
1987	2.4	6.9	11.3	20.6	59.5	100.0	40.1	26.3	11.3
1988	2.3	6.7	10.7	20.0	61.0	100.0	42.4	29.4	14.5
1989	2.4	6.8	11.4	20.2	59.8	100.0	41.0	27.9	12.9
1990	2.5	6.6	11.1	20.1	60.5	100.0	41.9	28.8	14.1
1991	2.7	6.7	11.3	20.6	59.5	100.0	41.4	28.1	12.7
1992	2.6	6.4	11.3	20.0	60.7	100.0	42.9	29.5	14.5
1993	2.6	6.4	11.3	20.5	60.1	100.0	41.5	28.4	12.8
1994	2.6	6.6	11.2	20.5	59.9	100.0	41.6	28.3	13.5
1995	2.9	6.6	11.6	21.0	58.8	100.0	41.3	28.1	13.1
1996	2.7	6.6	11.1	20.4	59.9	100.0	42.0	29.2	14.2
1997	2.7	6.5	10.9	19.7	60.9	100.0	43.3	30.5	16.0
1998	2.8	6.6	10.7	20.1	60.3	100.0	43.0	30.5	16.3
1999	2.9	6.5	10.5	20.0	60.6	100.0	43.8	31.7	16.7
2000	2.7	6.5	10.6	19.7	60.9	100.0	44.7	32.6	17.9
2001	2.9	6.6	11.2	20.7	59.2	100.0	42.3	29.7	14.5
2002	3.0	6.9	11.8	20.8	58.1	100.0	40.9	28.3	12.9
2003	2.9	6.6	11.8	20.5	58.7	100.0	41.1	28.5	13.3
2004	2.9	6.8	11.6	20.2	59.2	100.0	42.1	29.9	15.0
2005	2.9	6.6	11.3	19.6	60.3	100.0	43.9	32.1	17.8
2006	2.8	6.8	11.6	19.8	59.7	100.0	43.6	31.8	17.1



**Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly 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	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	7.4	12.1	20.3	57.7	100.0	41.2	29.4	15.8
2006	3.3	7.5	12.4	20.6	57.2	100.0	40.9	29.3	15.2

**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 Nonelderly 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%
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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

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.