Table A-3a. Effective Total Federal Tax Rates of All Families (In percent)

Income Percentile	1980	1985	1990	1995	1999
			0-20%		
AFI	7.6	10.1	8.3	5.8	4.5
Cash	9.3	10.7	9.9	8.8	8.0
Per Capita	9.5	12.3	10.0	6.4	4.4
Per Adult	8.4	10.5	9.2	7.7	6.7
Weighted Per Capita	8.4	11.2	9.0	6.1	4.4
Weighted AFI	7.5	9.7	8.3	6.1	5.1
			21-40%		
AFI	14.8	15.4	15.2	14.6	13.7
Cash	17.0	16.9	16.6	16.0	15.6
Per Capita	15.3	15.8	15.6	15.2	13.8
Per Adult	15.0	15.3	15.1	14.4	13.7
Weighted Per Capita	14.4	15.1	15.0	14.3	13.3
Weighted AFI	15.0	15.3	15.1	14.4	13.5
			41-60%		
AFI	19.3	18.8	19.0	19.6	18.8
Cash	20.9	19.8	20.2	20.8	20.4
Per Capita	18.7	18.6	18.9	19.4	18.6
Per Adult	19.8	19.0	19.3	19.7	19.2
Weighted Per Capita	18.8	18.5	18.8	19.3	18.4
Weighted AFI	19.4	19.0	19.1	19.8	19.1

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Table A-3a, continued.

Income Percentile	1980	1985	1990	1995	1999
			61-80%		
AFI	22.4	21.4	21.6	22.6	22.3
Cash	23.3	22.2	22.4	23.5	23.1
Per Capita	21.6	20.7	21.0	22.1	21.8
Per Adult	22.7	21.7	22.0	23.0	22.5
Weighted Per Capita	22.0	21.1	21.3	22.4	22.1
Weighted AFI	22.7	21.6	21.9	22.8	22.5
			81-100%		
AFI	28.2	24.5	26.0	29.7	29.1
Cash	28.1	24.4	25.9	29.8	29.1
Per Capita	28.0	24.3	25.7	29.3	28.9
Per Adult	28.4	24.6	26.0	29.8	29.2
Weighted Per Capita	28.2	24.5	25.9	29.5	29.0
Weighted AFI	28.3	24.6	26.0	29.8	29.2
			All Income Percentiles		
AFI	23.3	21.8	22.6	24.7	24.2
Cash	23.3	21.8	22.6	24.7	24.2
Per Capita	23.3	21.8	22.6	24.7	24.2
Per Adult	23.3	21.8	22.6	24.7	24.2
Weighted Per Capita	23.3	21.8	22.6	24.7	24.2
Weighted AFI	23.3	21.8	22.6	24.7	24.2

SOURCE: Congressional Budget Office.

Table A-3b. Effective Total Federal Tax Rates of Families with Children (In percent)

Income Percentile	1980	1985	1990	1995	1999
			0-20%		
AFI	8.2	11.4	7.7	2.1	-0.5
Cash	6.9	10.0	6.4	0.6	-2.4
Per Capita	10.2	12.9	10.1	5.4	2.8
Per Adult	9.0	12.0	9.0	4.3	1.9
Weighted Per Capita	9.3	12.2	9.1	4.3	1.7
Weighted AFI	7.7	10.9	7.3	1.6	-1.2
			21-40%		
AFI	16.5	17.5	17.1	15.5	13.5
Cash	15.4	16.8	15.3	12.7	10.8
Per Capita	17.8	18.5	18.2	17.6	15.6
Per Adult	15.7	17.0	16.1	14.1	12.2
Weighted Per Capita	16.8	17.9	17.5	16.0	14.1
Weighted AFI	15.9	17.2	16.4	14.5	12.4
			41-60%		
AFI	20.3	20.5	20.6	21.2	19.6
Cash	19.6	19.7	20.0	20.3	18.6
Per Capita	20.9	21.1	21.3	22.0	20.7
Per Adult	19.8	19.9	20.1	20.1	18.5
Weighted Per Capita	20.5	20.5	20.8	21.4	19.9
Weighted AFI	19.9	20.1	20.3	20.8	19.1

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Table A-3b, continued.

Income Percentile	1980	1985	1990	1995	1999
			61-80%		
AFI	22.8	22.4	22.5	23.4	22.6
Cash	22.2	22.1	21.9	22.8	21.6
Per Capita	23.5	22.9	23.2	24.5	23.9
Per Adult	22.1	22.0	21.9	23.0	21.8
Weighted Per Capita	23.0	22.6	22.6	23.8	23.0
Weighted AFI	22.5	22.2	22.2	23.1	22.1
			81-100%		
AFI	27.0	24.3	25.2	30.4	30.2
Cash	26.2	23.9	24.8	29.6	29.3
Per Capita	28.3	24.7	25.7	31.7	31.5
Per Adult	26.5	24.0	24.8	29.7	29.4
Weighted Per Capita	27.5	24.4	25.4	30.8	30.6
Weighted AFI	26.7	24.2	25.1	30.1	29.9
			All Income Percentiles		
AFI	22.3	21.8	22.1	24.7	24.0
Cash	22.3	21.8	22.1	24.7	24.0
Per Capita	22.3	21.8	22.1	24.7	24.0
Per Adult	22.3	21.8	22.1	24.7	24.0
Weighted Per Capita	22.3	21.8	22.1	24.7	24.0
Weighted AFI	22.3	21.8	22.1	24.7	24.0

SOURCE: Congressional Budget Office.

Table A-3c. Effective Total Federal Tax Rates of Elderly Families (In percent)

Income Percentile	1980	1985	1990	1995	1999
			0-20%		
AFI	4.1	3.2	2.9	3.6	3.4
Cash	4.9	3.7	3.6	4.3	4.2
Per Capita	4.1	4.2	3.4	4.1	3.9
Per Adult	4.8	3.8	3.7	4.5	4.3
Weighted Per Capita	4.2	3.9	3.4	4.2	3.9
Weighted AFI	4.2	3.3	3.0	3.6	3.5
			21-40%		
AFI	6.8	5.1	5.6	6.6	6.8
Cash	10.2	7.7	8.3	9.4	9.4
Per Capita	5.2	3.8	4.1	4.9	5.0
Per Adult	8.5	6.5	7.3	7.7	7.8
Weighted Per Capita	6.3	4.6	5.3	6.0	6.0
Weighted AFI	7.8	5.6	6.3	7.3	7.4
			41-60%		
AFI	11.8	9.2	10.0	10.9	10.9
Cash	15.5	12.1	12.9	14.1	14.4
Per Capita	8.1	6.9	7.7	8.3	8.5
Per Adult	13.7	10.8	11.4	12.8	13.1
Weighted Per Capita	10.0	8.4	9.0	9.7	9.9
Weighted AFI	12.8	10.1	10.7	11.9	12.0

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Table A-3c, continued.

Income Percentile	1980	1985	1990	1995	1999
			61-80%		
AFI	16.6	13.3	14.3	16.1	16.6
Cash	19.9	16.4	17.3	19.5	20.2
Per Capita	13.3	11.1	12.0	13.5	14.0
Per Adult	17.9	14.6	15.6	17.7	18.2
Weighted Per Capita	14.9	12.4	13.1	15.1	15.5
Weighted AFI	17.6	14.1	15.2	17.0	17.6
			81-100%		
AFI	29.6	23.5	24.8	28.3	27.2
Cash	31.6	24.7	26.1	29.6	28.1
Per Capita	27.7	22.0	23.4	26.7	26.0
Per Adult	30.4	23.9	25.2	28.9	27.7
Weighted Per Capita	28.6	22.6	24.0	27.4	26.6
Weighted AFI	30.1	23.8	25.2	28.7	27.5
			All Income Percentiles		
AFI	20.1	16.4	17.6	19.9	19.5
Cash	20.1	16.4	17.6	19.9	19.5
Per Capita	20.1	16.4	17.6	19.9	19.5
Per Adult	20.1	16.4	17.6	19.9	19.5
Weighted Per Capita	20.1	16.4	17.6	19.9	19.5
Weighted AFI	20.1	16.4	17.6	19.9	19.5

SOURCE: Congressional Budget Office.

Table A-3d, continued.

Income Percentile	1980	1985	1990	1995	1999
			61-80%		
AFI	23.5	22.9	23.2	23.9	23.7
Cash	25.3	24.0	24.5	25.4	25.2
Per Capita	21.4	21.6	22.2	22.8	22.5
Per Adult	24.5	23.4	23.9	24.5	24.3
Weighted Per Capita	22.7	22.3	22.8	23.4	23.2
Weighted AFI	24.1	23.2	23.5	24.2	24.1
			81-100%		
AFI	25.5	23.6	24.8	26.6	26.2
Cash	25.5	23.6	24.8	26.6	26.2
Per Capita	25.5	23.6	24.8	26.6	26.2
Per Adult	25.5	23.6	24.8	26.6	26.2
Weighted Per Capita	25.5	23.6	24.8	26.6	26.2
Weighted AFI	28.8	25.1	26.9	29.9	29.1
			All Income Percentiles		
AFI	25.5	23.6	24.8	26.6	26.2
Cash	25.5	23.6	24.8	26.6	26.2
Per Capita	25.5	23.6	24.8	26.6	26.2
Per Adult	25.5	23.6	24.8	26.6	26.2
Weighted Per Capita	25.5	23.6	24.8	26.6	26.2
Weighted AFI	25.5	23.6	24.8	26.6	26.2

SOURCE: Congressional Budget Office.

Table A-4. Gini Coefficients Under Alternative Measures of Income, 1980-1999

Income Measure	1980	1985	1990	1995	1999
Pretax Family Income					
Cash Income	0.371	0.422	0.434	0.452	0.463
Adjusted Family Income	0.447	0.490	0.501	0.515	0.525
Weighted AFI	0.436	0.480	0.491	0.506	0.516
Per Capita Income	0.472	0.513	0.524	0.536	0.546
Per Adult Income	0.421	0.470	0.482	0.496	0.507
Weighted Per Capita Income	0.466	0.507	0.518	0.531	0.541
Post-tax Family Income					
Cash Income	0.332	0.400	0.405	0.408	0.421
Adjusted Family Income	0.407	0.468	0.473	0.471	0.482
Weighted AFI	0.395	0.457	0.462	0.461	0.472
Per Capita Income	0.435	0.493	0.498	0.496	0.505
Per Adult Income	0.380	0.446	0.453	0.451	0.463
Weighted Per Capita Income	0.427	0.485	0.491	0.488	0.498
Differences Between Ginis for Pretax and Post-tax Family Income					
Cash Income	0.039	0.022	0.028	0.044	0.042
Adjusted Family Income	0.040	0.023	0.029	0.044	0.043
Weighted AFI	0.041	0.023	0.029	0.044	0.044
Per Capita Income	0.037	0.020	0.026	0.041	0.041
Per Adult Income	0.041	0.024	0.029	0.044	0.044
Weighted Per Capita Income	0.040	0.022	0.028	0.042	0.043

SOURCE: Congressional Budget Office.