

Effective Federal Tax Rates: 1979-2001

April 2004

Updating the series of historical effective tax rates estimated by the Congressional Budget Office (CBO) and presented in a recent paper, *Effective Federal Tax Rates, 1997 to 2000*, ⁽¹⁾ the following tables provide values for an additional year—2001.

The tables show effective tax rates for the four largest sources of federal revenues—individual income taxes, corporate income taxes, payroll taxes, and excise taxes—as well as the total effective rate for the four taxes combined. The tables also present average pretax and after-tax household income; counts of households; and shares of taxes, income, and households for each fifth (quintile) of the income distribution and the top percentiles of households.

Who Pays Taxes

In the analysis, households were assumed to bear the burden of the taxes that they pay directly (for example, individual income and payroll taxes). Excise taxes were assumed to be borne by households according to their consumption of taxed goods (tobacco and alcohol) or—in the case of excise taxes that affect intermediate goods—in proportion to overall consumption. Taxes on businesses were attributed to households. CBO assumed, as do most economists, that employers' shares of payroll taxes fall on employees and therefore that the amount of those taxes should be included in employees' income and the taxes counted as part of employees' tax burden. Corporate income taxes were assumed to be borne by owners of capital. CBO allocated corporate tax liabilities to households in proportion to their income from interest, dividends, rents, and capital gains.

Measuring Income

This analysis is based on adjusted pretax comprehensive household income. That measure includes all cash income (both taxable and tax-exempt), taxes paid by businesses (which are imputed to individuals on the basis of assumptions about incidence), employee contributions to 401(k) retirement plans, and the value of income received in kind from various sources (including employer-paid health insurance premiums, Medicare and Medicaid benefits, and food stamps, among others). The tables use the Census Bureau's fungible value measure to determine the cash equivalent of in-kind government transfers.

CBO adjusted the resulting measure of comprehensive income for differences in the size of households in order to assign households to income quintiles. It used adjusted income only to rank households in the income distribution; values in Tables 1C, 2C, 3C, and 4CA for average income are based on income unadjusted for household size.

Income Quintiles

The tables report values for both the entire population and for parts of the income distribution. Quintiles form the basic groups of interest. The tables also include information about households in the top 10 percent, top 5 percent, and top 1 percent of the income distribution. The analysis does not show a comparable subdivision of the lowest quintile because effective tax rates and income are distributed in similar ways for households in different parts of that income group.

Quintiles contain equal numbers of people, but because households vary in size, quintiles generally contain unequal numbers of households.

Types of Household

Separate tables show effective tax rates and income for different types of household: those with members under age 18 (households with children), those headed by a person age 65 or older and with no member under age 18 (elderly childless households), and all others (nonelderly childless households).

Importing the Data into Spreadsheets

To import the values of the tables, which are in html format, into Excel or another spreadsheet program, simply copy the information of interest and paste it into that program.

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1. Congressional Budget Office, *Effective Federal Tax Rates, 1997 to 2000*, August 2003.

All Households

- **Table 1A. Effective Federal Tax Rates**
- **Table 1B. Shares of Federal Tax Liabilities**
- **Table 1C. Number of Households, Average Income and Income Shares, and Income Category Minimums**

Households with Children

- **Table 2A. Effective Federal Tax Rates**
- **Table 2B. Shares of Federal Tax Liabilities**
- **Table 2C. Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category Minimums**

Elderly Childless Households

- **Table 3A. Effective Federal Tax Rates**
- **Table 3B. Shares of Federal Tax Liabilities**
- **Table 3C. Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category Minimums**

Nonelderly Childless Households

- **Table 4A. Effective Federal Tax Rates**
- **Table 4B. Shares of Federal Tax Liabilities**
- **Table 4C. Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category Minimums**

Table 1A.

Effective Federal Tax Rates for All Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Total Effective Federal Tax Rate																							
Low est Quintile	8.0	7.7	8.3	8.2	9.1	10.2	9.8	9.6	8.7	8.5	7.9	8.9	8.4	8.2	8.0	6.6	6.3	5.6	5.8	5.8	6.1	6.4	5.4
Second Quintile	14.3	14.1	14.7	13.8	13.7	14.6	14.8	14.8	14.0	14.3	13.9	14.6	14.2	13.7	13.5	13.1	13.4	13.2	13.6	13.0	13.3	13.0	11.6
Middle Quintile	18.6	18.7	19.2	17.9	17.5	18.0	18.1	18.0	17.6	17.9	17.9	17.9	17.6	17.4	17.3	17.3	17.3	17.3	17.4	16.8	16.9	16.7	15.2
Fourth Quintile	21.2	21.5	22.1	20.6	20.1	20.4	20.4	20.5	20.2	20.6	20.5	20.6	20.5	20.2	20.2	20.4	20.5	20.3	20.5	20.4	20.5	20.5	19.3
Highest Quintile	27.5	27.3	26.9	24.4	23.9	24.3	24.0	23.8	25.8	25.6	25.2	25.1	25.3	25.6	26.8	27.4	27.8	28.0	28.0	27.6	28.0	28.0	26.8
All	22.2	22.2	22.4	20.7	20.4	21.0	20.9	20.9	21.6	21.8	21.5	21.5	21.5	21.5	22.0	22.3	22.6	22.7	22.9	22.6	22.9	23.1	21.5
Top 10%	29.6	29.0	28.2	25.3	24.8	25.2	24.7	24.3	27.2	26.7	26.3	26.1	26.6	26.9	28.6	29.4	29.8	30.1	29.9	29.3	29.7	29.7	28.6
Top 5%	31.8	30.8	29.4	26.0	25.6	26.1	25.4	24.6	28.5	27.8	27.2	27.0	27.6	28.1	30.5	31.3	31.8	32.0	31.6	30.8	31.2	31.1	30.1
Top 1%	37.0	34.6	31.8	27.7	27.7	28.2	27.0	25.5	31.2	29.7	28.9	28.8	29.9	30.6	34.5	35.8	36.1	36.0	34.9	33.4	33.5	33.2	33.0
Effective Individual Income Tax Rate																							
Low est Quintile	0.0	0.2	0.5	0.4	0.4	0.7	0.5	0.4	-0.6	-1.1	-1.6	-1.0	-1.6	-2.1	-2.3	-3.9	-4.4	-5.1	-5.2	-5.4	-5.2	-4.6	-5.6
Second Quintile	4.1	4.5	4.8	4.2	3.8	4.0	4.0	4.0	3.2	3.1	2.9	3.4	2.9	2.5	2.3	1.9	2.0	1.8	2.1	1.5	1.7	1.5	0.3
Middle Quintile	7.5	8.0	8.3	7.4	6.7	6.7	6.6	6.5	5.8	5.9	6.0	6.0	5.8	5.5	5.4	5.3	5.3	5.4	5.6	5.0	5.0	5.0	3.8
Fourth Quintile	10.1	10.7	11.1	10.0	9.1	8.9	8.8	8.8	8.1	8.3	8.3	8.3	8.1	7.9	7.8	7.8	7.8	7.9	8.0	7.9	8.0	8.1	7.2
Highest Quintile	15.7	16.5	16.7	15.3	14.2	14.1	14.0	14.2	14.9	14.9	14.6	14.4	14.3	14.5	14.9	15.0	15.5	16.1	16.4	16.5	17.1	17.5	16.3

All	11.0	11.7	12.0	11.0	10.2	10.2	10.2	10.4	10.3	10.4	10.2	10.1	9.9	9.9	10.0	10.0	10.2	10.7	11.0	11.0	11.4	11.8	10.4
Top 10%	17.4	18.2	18.2	16.9	15.6	15.6	15.4	15.5	16.8	16.6	16.3	16.0	16.0	16.3	17.0	17.1	17.7	18.3	18.5	18.7	19.3	19.7	18.7
Top 5%	19.0	19.7	19.6	18.3	16.9	17.0	16.7	16.6	18.5	18.2	17.7	17.5	17.6	18.0	19.1	19.2	19.8	20.5	20.6	20.6	21.3	21.6	20.8
Top 1%	21.8	22.3	21.5	20.4	19.4	19.3	18.9	18.3	21.5	20.7	19.9	19.9	20.6	21.2	23.2	23.0	23.7	24.2	23.8	23.4	24.0	24.2	24.1

Effective Social Insurance Tax Rate

Low est Quintile	5.3	5.3	5.9	5.9	6.1	6.5	6.6	6.7	6.4	6.9	7.1	7.3	7.2	7.3	7.2	7.2	7.6	7.8	8.1	8.4	8.4	8.2	8.3
Second Quintile	7.7	7.6	8.1	8.0	7.9	8.4	8.8	8.8	8.6	9.0	8.9	9.3	9.2	8.9	8.8	8.9	9.1	9.2	9.4	9.4	9.5	9.4	9.4
Middle Quintile	8.6	8.5	9.1	8.9	8.9	9.2	9.5	9.5	9.4	9.7	9.8	9.9	9.6	9.7	9.6	9.5	9.6	9.6	9.6	9.6	9.6	9.6	9.5
Fourth Quintile	8.5	8.5	9.1	9.1	9.1	9.3	9.6	9.7	9.8	10.2	10.0	10.3	10.3	10.2	10.2	10.2	10.3	10.2	10.3	10.4	10.4	10.4	10.4
Highest Quintile	5.4	5.5	6.1	6.3	6.3	6.4	6.5	6.1	6.7	6.6	6.6	6.9	7.4	7.2	7.3	7.5	7.2	6.9	6.6	6.5	6.4	6.3	7.1

All	6.9	6.9	7.5	7.5	7.5	7.8	7.9	7.7	8.0	8.1	8.1	8.4	8.6	8.4	8.5	8.6	8.5	8.3	8.2	8.1	8.0	7.9	8.4
Top 10%	4.2	4.3	4.8	5.1	5.1	5.1	5.1	4.6	5.3	5.1	5.1	5.4	6.1	5.8	6.0	6.3	6.0	5.6	5.4	5.2	5.1	5.0	5.8
Top 5%	2.8	3.0	3.4	3.7	3.7	3.7	3.7	3.2	3.8	3.6	3.7	4.0	4.7	4.4	4.7	4.9	4.6	4.3	4.0	3.9	3.8	3.8	4.5
Top 1%	0.9	1.0	1.3	1.6	1.5	1.4	1.3	1.0	1.5	1.3	1.4	1.5	2.2	1.9	2.1	2.6	2.3	2.2	2.0	1.9	1.9	1.9	2.3

Effective Corporate Income Tax Rate

Low est Quintile	1.1	0.9	0.7	0.5	0.6	0.8	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5	0.3
Second Quintile	1.2	1.0	0.8	0.5	0.7	0.7	0.7	0.7	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.4
Middle Quintile	1.4	1.2	1.0	0.7	0.9	1.0	0.9	0.9	1.2	1.2	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.7
Fourth Quintile	1.6	1.4	1.2	0.7	1.0	1.2	1.0	1.0	1.4	1.3	1.2	1.2	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.1	1.1	1.0	0.7
Highest Quintile	5.7	4.6	3.6	2.1	2.8	3.1	2.8	2.8	3.6	3.6	3.5	3.3	3.0	3.3	3.9	4.2	4.4	4.5	4.4	4.0	3.9	3.7	2.9

All	3.4	2.8	2.2	1.4	1.8	2.0	1.8	1.9	2.4	2.4	2.3	2.2	2.0	2.2	2.5	2.6	2.8	2.9	2.9	2.6	2.5	2.5	1.8
Top 10%	7.4	5.9	4.6	2.8	3.5	3.9	3.6	3.5	4.6	4.5	4.4	4.2	3.8	4.2	5.0	5.4	5.6	5.6	5.5	4.9	4.7	4.5	3.6
Top 5%	9.5	7.4	5.9	3.5	4.4	4.9	4.5	4.3	5.7	5.5	5.3	5.1	4.8	5.2	6.2	6.7	6.9	6.8	6.6	5.9	5.6	5.4	4.5
Top 1%	13.8	10.8	8.7	5.4	6.4	7.1	6.4	5.8	7.8	7.3	7.2	7.1	6.8	7.2	8.8	9.7	9.7	9.3	8.7	7.8	7.3	6.8	6.4

Effective Excise Tax Rate

Low est Quintile	1.6	1.4	1.3	1.4	2.0	2.3	2.2	2.0	2.1	2.0	1.8	2.0	2.2	2.3	2.5	2.6	2.4	2.3	2.3	2.2	2.4	2.2	2.4
Second Quintile	1.3	1.1	1.0	1.1	1.3	1.4	1.4	1.3	1.4	1.4	1.2	1.3	1.4	1.5	1.6	1.7	1.6	1.5	1.5	1.4	1.6	1.4	1.5
Middle Quintile	1.1	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.2	1.2	1.2	1.3	1.3	1.2	1.1	1.1	1.2	1.2	1.2
Fourth Quintile	0.9	0.8	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.0	0.9	0.9	1.0	0.9	1.0
Highest Quintile	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6
All	1.0	0.8	0.8	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Top 10%	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Top 5%	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4
Top 1%	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 1B.

Shares of Federal Tax Liabilities for All Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Share of Total Federal Tax Liabilities																							
Low est Quintile	2.1	2.0	2.0	2.1	2.2	2.4	2.3	2.1	1.8	1.7	1.6	1.9	1.9	1.7	1.6	1.3	1.3	1.1	1.1	1.1	1.1	1.1	1.1
Second Quintile	7.2	7.0	7.1	7.1	6.9	7.2	7.2	6.8	6.5	6.4	6.4	6.8	6.6	6.2	6.0	5.8	5.8	5.5	5.4	5.2	5.2	4.8	5.0
Middle Quintile	13.2	13.3	13.6	13.6	13.3	13.2	13.2	12.7	12.4	12.2	12.6	12.6	12.6	12.2	11.8	11.8	11.4	11.1	10.8	10.5	10.2	9.8	10.0
Fourth Quintile	21.0	21.3	21.9	22.1	21.8	21.4	21.3	20.8	20.7	20.4	20.6	20.7	20.9	20.2	19.8	19.8	19.3	18.8	18.3	18.2	17.8	17.4	18.5
Highest Quintile	56.4	56.3	55.2	55.0	55.7	55.6	55.8	57.5	58.4	59.1	58.7	57.9	57.9	59.5	60.5	61.1	61.9	63.4	64.2	64.9	65.6	66.7	65.3

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	40.7	40.0	38.6	38.0	39.0	39.3	39.5	41.6	42.2	43.2	42.5	41.7	41.7	43.6	44.9	45.6	46.6	48.3	49.3	49.9	51.0	52.2	50.0
Top 5%	29.6	28.7	27.2	26.5	27.7	28.2	28.4	30.7	30.8	32.3	31.3	30.6	30.3	32.3	33.8	34.4	35.4	37.3	38.3	38.9	40.2	41.4	38.5
Top 1%	15.4	14.2	12.9	12.8	14.0	14.7	14.8	17.1	16.2	18.1	16.7	16.2	15.7	17.5	18.7	19.4	20.1	21.8	22.7	23.3	24.3	25.6	22.7

Share of Individual Income Tax Liabilities

Low est Quintile	0.0	0.1	0.2	0.2	0.2	0.3	0.2	0.2	-0.3	-0.4	-0.7	-0.4	-0.8	-0.9	-1.0	-1.7	-2.0	-2.1	-2.0	-2.1	-1.9	-1.6	-2.3
Second Quintile	4.1	4.2	4.4	4.0	3.8	4.1	4.0	3.7	3.1	2.9	2.8	3.3	2.9	2.5	2.3	1.8	1.9	1.6	1.7	1.3	1.3	1.1	0.3
Middle Quintile	10.7	10.8	10.9	10.6	10.2	10.1	9.9	9.2	8.7	8.5	8.9	8.9	9.0	8.4	8.1	8.1	7.7	7.3	7.2	6.4	6.1	5.7	5.2
Fourth Quintile	20.2	20.2	20.6	20.2	19.7	19.2	19.0	18.0	17.5	17.2	17.6	17.8	18.0	17.1	16.8	16.9	16.2	15.5	14.9	14.6	14.0	13.5	14.3
Highest Quintile	64.9	64.8	63.9	64.9	66.1	66.3	66.9	68.9	70.9	71.9	71.4	70.4	70.8	73.0	73.8	74.9	76.1	77.6	78.2	79.8	80.6	81.2	82.5

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	48.1	47.6	46.6	47.6	49.1	49.9	50.5	53.4	54.7	56.3	55.3	54.3	54.5	57.2	58.4	59.3	60.8	62.9	63.7	65.4	66.7	67.7	67.7
Top 5%	35.6	34.9	33.9	35.0	36.6	37.7	38.3	41.6	42.1	44.5	42.9	42.1	42.1	44.9	46.4	46.9	48.5	50.9	51.8	53.4	55.1	56.2	55.2
Top 1%	18.3	17.4	16.3	17.7	19.6	20.7	21.2	24.6	23.5	26.6	24.3	23.8	23.4	26.2	27.6	27.8	29.0	31.4	32.3	33.5	35.0	36.5	34.4

Share of Social Insurance Tax Liabilities

Low est Quintile	4.5	4.4	4.3	4.1	4.0	4.2	4.0	3.9	3.5	3.6	3.8	4.0	4.0	3.8	3.8	3.7	4.1	4.1	4.2	4.4	4.4	4.2	4.2
Second Quintile	12.5	12.1	11.9	11.3	10.9	11.2	11.2	11.0	10.6	10.8	10.8	11.1	10.6	10.3	10.2	10.1	10.4	10.4	10.5	10.4	10.5	10.2	10.3
Middle Quintile	19.8	19.5	19.2	18.7	18.3	18.3	18.3	18.1	18.0	17.8	18.2	17.8	17.2	17.3	17.0	16.9	16.9	16.9	16.8	16.6	16.5	16.3	16.0
Fourth Quintile	27.4	27.2	27.0	26.7	26.8	26.5	26.4	26.7	26.9	27.0	26.6	26.5	26.2	26.1	26.0	25.8	25.9	25.8	25.7	25.8	25.7	25.8	25.6
Highest Quintile	35.9	36.8	37.5	39.2	39.9	39.7	39.9	40.2	40.8	40.7	40.4	40.5	41.9	42.3	42.8	43.3	42.6	42.7	42.6	42.5	42.8	43.3	43.9

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	18.5	19.1	19.9	21.2	21.8	21.4	21.6	21.6	22.0	22.0	22.0	22.2	24.0	24.0	24.6	25.3	24.8	24.8	24.8	24.5	25.0	25.6	26.0
Top 5%	8.5	9.1	9.6	10.5	11.0	10.8	10.8	10.7	11.1	11.2	11.2	11.5	12.9	12.9	13.5	14.1	13.6	13.8	13.7	13.6	14.1	14.6	14.6
Top 1%	1.3	1.4	1.6	2.0	2.0	2.0	1.9	1.9	2.1	2.1	2.2	2.2	2.8	2.7	2.9	3.7	3.5	3.6	3.7	3.7	4.0	4.3	4.0

Share of Corporate Income Tax Liabilities

Low est Quintile	1.8	1.8	1.6	1.7	1.6	1.9	1.4	1.4	1.3	1.2	1.2	1.2	1.4	1.3	1.1	1.0	1.1	0.9	0.8	0.8	0.8	0.9	0.8
Second Quintile	4.1	3.9	3.8	4.0	3.8	3.8	3.7	3.3	3.8	3.4	3.6	3.2	3.4	3.2	3.0	2.7	2.6	2.4	2.2	2.2	2.2	2.1	2.1
Middle Quintile	6.7	7.0	7.1	7.5	7.5	7.5	7.5	7.2	7.7	7.5	7.0	6.9	7.5	6.9	6.3	6.2	5.9	5.8	5.3	5.4	5.5	5.2	5.4
Fourth Quintile	10.5	11.3	11.9	12.1	12.2	12.7	12.3	11.7	12.8	11.6	11.7	11.6	11.6	10.8	10.3	10.1	10.0	9.7	9.2	8.7	8.5	8.0	7.7
Highest Quintile	76.5	75.5	74.9	73.8	74.2	73.2	74.2	75.7	73.1	74.9	75.2	75.6	74.5	76.4	77.9	78.5	79.0	80.1	81.5	82.0	82.1	82.9	82.6
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	66.7	65.0	64.6	63.3	63.7	63.5	64.9	67.4	64.0	66.5	66.0	66.3	64.7	67.8	69.2	70.0	70.1	71.2	72.6	73.8	73.8	74.6	74.8
Top 5%	57.9	55.6	55.4	54.9	55.2	55.1	56.9	59.5	55.3	58.4	57.4	57.4	56.2	59.0	60.5	62.1	61.5	62.4	64.1	65.4	65.7	66.5	67.8
Top 1%	37.8	35.6	35.8	37.7	37.6	38.5	39.7	42.8	36.7	40.7	39.1	39.7	38.3	40.7	42.2	44.5	43.2	44.5	45.7	47.9	47.8	49.1	51.8

Share of Federal Excise Tax Liabilities

Low est Quintile	9.9	9.7	9.6	9.7	10.8	11.6	11.2	10.2	10.1	9.7	9.6	10.6	10.7	10.6	10.9	10.8	10.9	10.7	11.1	10.9	10.8	10.4	11.1
Second Quintile	15.0	14.7	14.6	14.5	14.5	14.9	14.7	14.3	14.8	15.0	14.5	14.8	14.8	15.2	15.0	15.1	15.2	15.4	15.0	14.5	14.6	14.4	14.6
Middle Quintile	18.2	18.1	18.4	18.2	17.8	17.6	17.5	17.7	18.1	17.9	18.2	18.2	18.7	18.4	18.2	18.5	18.3	18.4	17.8	18.1	18.1	18.0	18.0
Fourth Quintile	21.6	21.6	21.7	22.2	22.1	22.0	21.6	21.2	21.8	22.0	22.5	22.2	22.1	22.0	21.5	21.8	22.1	21.6	21.0	21.1	21.3	21.2	22.0
Highest Quintile	34.8	35.2	34.9	34.8	34.2	33.3	34.3	36.0	34.7	35.1	34.7	33.8	33.3	33.3	33.7	33.0	32.9	33.3	34.6	35.1	34.9	35.6	33.9
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	21.4	21.7	21.3	20.8	20.4	20.0	21.2	23.1	21.5	21.7	20.8	20.2	20.2	20.0	20.7	20.0	19.5	20.1	21.5	21.6	21.5	22.0	20.3
Top 5%	13.1	13.4	13.1	12.6	12.7	12.2	13.4	15.1	13.3	13.6	12.7	12.2	12.3	12.1	12.7	12.1	11.7	12.2	13.5	13.5	13.6	13.9	12.4
Top 1%	4.6	4.6	4.6	4.4	4.6	4.5	5.0	6.4	5.0	5.4	4.5	4.2	4.2	4.1	4.3	4.1	4.1	4.2	5.1	5.3	4.9	5.2	4.4

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 1C.

Number of Households, Average Income and Income Shares, and Income Category Minimums for All Households, by Household Income Category, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Number of Households (Millions)																							
Lowest Quintile	17.9	18.1	17.9	17.6	17.5	18.5	18.5	18.8	18.2	18.5	18.4	18.8	19.3	19.0	19.1	19.4	20.1	20.2	20.6	21.1	21.2	22.1	22.2
Second Quintile	15.8	16.1	16.3	16.3	16.8	16.8	17.3	17.3	18.4	18.7	18.8	18.6	18.6	18.9	19.2	19.6	19.3	19.8	19.8	19.8	20.0	20.8	21.1
Middle Quintile	15.0	15.2	15.7	16.0	16.4	16.6	16.8	17.3	17.8	18.1	18.3	18.4	18.9	18.9	19.1	19.7	19.7	19.8	20.2	20.7	20.9	21.6	21.6
Fourth Quintile	15.4	15.7	15.9	16.2	16.6	16.8	17.3	17.5	18.0	18.4	18.5	18.7	18.9	19.0	19.2	19.5	19.7	20.0	20.2	20.4	20.6	21.1	21.5
Highest Quintile	16.7	17.1	17.5	17.8	18.0	18.0	18.5	18.5	18.7	19.0	19.3	19.7	19.9	20.1	20.2	20.5	20.6	21.0	21.4	21.6	21.8	22.4	22.5
All	81.1	82.6	83.8	84.3	85.8	87.2	88.8	89.9	91.4	93.1	93.6	94.6	96.0	96.3	97.3	99.1	99.7	101.1	102.6	104.0	104.8	108.3	109.4
Top 10%	8.6	8.8	9.0	9.1	9.2	9.1	9.4	9.5	9.5	9.7	9.8	10.0	10.1	10.2	10.3	10.4	10.5	10.7	10.8	10.9	11.1	11.4	11.4
Top 5%	4.3	4.4	4.6	4.6	4.6	4.6	4.8	4.8	4.8	4.8	4.9	5.0	5.1	5.1	5.2	5.2	5.2	5.4	5.4	5.4	5.5	5.7	5.7
Top 1%	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1
Average Income (2001 dollars)																							
<i>Pretax Income</i>																							
Lowest Quintile	14,100	13,600	13,300	12,900	12,500	12,900	13,000	13,000	12,800	13,000	13,500	13,800	13,800	13,600	13,800	13,800	14,500	14,200	14,600	15,300	15,800	15,000	14,900
Second Quintile	30,700	29,400	29,200	28,400	27,500	29,100	29,200	29,900	28,800	29,400	29,900	30,700	30,200	30,000	30,200	30,500	31,900	31,800	32,400	33,900	34,800	34,200	34,200
Middle Quintile	46,000	44,500	43,900	43,100	42,400	44,200	45,000	46,100	45,700	46,400	47,000	46,800	46,000	46,400	46,600	46,900	48,300	48,800	49,600	50,900	51,900	51,700	51,500
Fourth Quintile	62,200	60,300	60,700	60,000	59,700	62,200	62,900	65,200	65,400	66,100	66,900	66,100	65,400	66,000	66,500	67,700	68,700	69,900	71,200	74,000	75,900	76,600	75,600
Highest Quintile	119,100	115,300	114,600	114,700	118,600	127,000	130,500	147,300	138,700	149,200	148,500	144,200	139,100	145,200	145,300	148,200	155,200	163,000	172,800	183,300	194,200	202,000	182,700
All	53,800	52,100	52,000	51,800	52,200	54,600	56,000	60,100	58,100	60,600	61,100	60,500	58,900	60,500	60,700	61,500	63,800	65,900	68,600	71,900	75,000	76,200	71,800
Top 10%	155,200	150,100	148,400	149,900	157,200	170,300	176,200	203,700	187,700	206,200	204,100	196,800	187,900	199,000	197,500	202,900	213,300	227,900	245,500	263,400	280,400	294,300	259,000
Top 5%	211,200	201,200	197,900	202,600	213,600	234,400	244,100	293,900	260,500	295,900	288,700	277,100	260,100	282,100	276,400	285,500	306,300	328,200	361,800	394,400	420,200	446,400	379,800

Top 1%	466,800	440,400	437,800	457,200	501,000	552,100	593,500	772,500	624,200	786,400	731,900	702,500	633,000	718,000	689,800	711,400	783,900	864,400	991,500	1,113,500	1,211,800	1,326,900	1,050,100
<i>After-Tax Income</i>																							
Lowest Quintile	13,000	12,500	12,200	11,800	11,300	11,600	11,700	11,700	11,600	11,900	12,400	12,600	12,700	12,500	12,700	12,900	13,600	13,400	13,700	14,400	14,800	14,100	14,100
Second Quintile	26,300	25,300	24,900	24,500	23,700	24,800	24,800	25,500	24,800	25,200	25,800	26,200	25,900	25,900	26,200	26,500	27,700	27,600	28,000	29,500	30,200	29,800	30,200
Middle Quintile	37,400	36,100	35,500	35,300	35,000	36,300	36,800	37,800	37,700	38,100	38,600	38,400	37,900	38,300	38,500	38,800	39,900	40,400	41,000	42,300	43,200	43,000	43,700
Fourth Quintile	49,000	47,400	47,300	47,600	47,700	49,600	50,100	51,900	52,200	52,500	53,200	52,500	52,000	52,700	53,100	53,900	54,700	55,700	56,600	58,900	60,300	60,900	61,000
Highest Quintile	86,300	83,800	83,700	86,700	90,300	96,200	99,200	112,300	102,900	111,000	111,000	107,900	103,800	108,100	106,400	107,700	112,000	117,300	124,400	132,700	139,800	145,400	133,700
All	41,800	40,500	40,300	41,100	41,600	43,200	44,300	47,500	45,500	47,400	48,000	47,500	46,200	47,500	47,300	47,800	49,400	50,900	52,800	55,600	57,800	58,600	56,300
Top 10%	109,300	106,500	106,500	112,000	118,200	127,400	132,600	154,300	136,600	151,200	150,500	145,400	138,000	145,500	141,000	143,300	149,600	159,400	172,100	186,200	197,100	207,000	184,900
Top 5%	144,000	139,300	139,700	149,800	158,900	173,200	182,200	221,500	186,200	213,800	210,300	202,200	188,300	202,800	192,200	196,000	208,800	223,100	247,400	272,800	289,300	307,700	265,300
Top 1%	294,300	288,100	298,500	330,800	362,000	396,300	433,300	575,500	429,400	552,900	520,600	500,400	444,000	498,400	452,000	457,000	500,700	553,200	645,300	741,200	805,700	886,800	703,100

Share of Income (Percent)

Pretax Income

Lowest Quintile	5.8	5.7	5.5	5.2	4.9	5.0	4.8	4.5	4.4	4.3	4.3	4.6	4.7	4.4	4.5	4.4	4.6	4.3	4.3	4.3	4.2	4.0	4.2
Second Quintile	11.1	11.0	10.9	10.6	10.3	10.3	10.1	9.6	10.0	9.7	9.8	10.0	10.0	9.7	9.8	9.8	9.7	9.4	9.1	9.0	8.9	8.6	9.2
Middle Quintile	15.8	15.7	15.9	15.7	15.5	15.4	15.2	14.7	15.3	14.9	15.1	15.1	15.4	15.1	15.0	15.2	14.9	14.5	14.2	14.1	13.8	13.5	14.2
Fourth Quintile	22.0	22.1	22.2	22.2	22.2	22.0	21.9	21.2	22.1	21.6	21.6	21.6	21.8	21.5	21.6	21.6	21.3	21.0	20.4	20.2	19.9	19.6	20.7
Highest Quintile	45.5	45.8	46.0	46.7	47.7	48.0	48.6	50.6	48.9	50.3	49.9	49.5	49.0	50.0	49.8	49.8	50.2	51.5	52.6	53.0	53.8	54.8	52.4
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	30.5	30.6	30.7	31.1	32.2	32.6	33.4	35.8	33.5	35.3	34.8	34.4	33.7	34.9	34.6	34.6	35.2	36.5	37.8	38.4	39.4	40.6	37.6
Top 5%	20.7	20.7	20.7	21.1	22.2	22.6	23.4	26.0	23.4	25.4	24.8	24.3	23.6	24.7	24.4	24.5	25.1	26.5	27.8	28.5	29.6	30.7	27.5
Top 1%	9.3	9.1	9.1	9.6	10.3	10.9	11.5	14.0	11.2	13.3	12.5	12.1	11.2	12.3	11.9	12.1	12.5	13.8	14.9	15.7	16.7	17.8	14.8

After-Tax Income

Lowest Quintile	6.8	6.8	6.5	6.0	5.5	5.7	5.5	5.2	5.1	5.0	5.1	5.3	5.5	5.2	5.3	5.3	5.5	5.3	5.2	5.3	5.2	4.9	5.1
Second																							

Quintile	12.3	12.1	12.0	11.5	11.2	11.1	10.9	10.3	10.9	10.7	10.8	10.8	10.9	10.7	10.9	11.0	10.9	10.6	10.2	10.1	10.0	9.7	10.3
Middle Quintile	16.5	16.5	16.5	16.3	16.1	16.0	15.8	15.3	16.1	15.6	15.7	15.8	16.2	15.9	16.0	16.1	15.9	15.6	15.3	15.1	14.9	14.6	15.3
Fourth Quintile	22.3	22.3	22.3	22.3	22.3	22.2	22.0	21.3	22.5	21.9	21.9	21.9	22.1	21.9	22.1	22.2	21.9	21.6	21.1	20.8	20.5	20.2	21.3
Highest Quintile	42.4	42.8	43.3	44.6	45.7	46.0	46.7	48.7	46.3	47.9	47.6	47.3	46.5	47.4	46.8	46.5	46.8	48.0	49.1	49.6	50.2	51.3	48.9
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	27.6	27.9	28.4	29.4	30.5	30.9	31.7	34.3	31.1	33.1	32.7	32.3	31.5	32.5	31.7	31.4	31.9	33.1	34.4	35.1	36.0	37.1	34.2
Top 5%	18.1	18.4	18.9	19.7	20.7	21.2	22.0	24.8	21.3	23.5	23.0	22.6	21.7	22.7	21.8	21.6	22.1	23.3	24.6	25.4	26.5	27.5	24.5
Top 1%	7.5	7.7	8.0	8.7	9.4	9.9	10.6	13.2	9.9	12.0	11.3	11.0	10.0	10.9	10.0	10.0	10.3	11.4	12.6	13.5	14.4	15.5	12.6

Minimum Adjusted Income (2001 dollars)

Lowest Quintile	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Second Quintile	14,800	14,200	14,000	13,600	13,000	13,800	13,900	14,100	13,600	13,900	14,300	14,600	14,600	14,200	14,400	14,600	15,300	15,000	15,400	16,200	16,600	16,200	16,300
Middle Quintile	23,400	22,700	22,500	22,000	21,800	22,700	23,100	23,800	23,700	24,200	24,600	24,600	24,100	24,200	24,300	24,700	25,500	25,800	26,100	27,100	27,700	27,500	27,600
Fourth Quintile	32,100	31,200	31,500	31,100	31,100	32,500	33,000	34,100	34,300	35,000	35,400	35,200	34,800	35,100	35,100	35,900	36,500	37,000	37,600	39,000	39,800	40,000	39,800
Highest Quintile	44,800	43,800	44,200	44,200	44,600	46,400	47,100	49,200	49,800	50,800	51,500	50,800	50,000	50,700	51,100	51,900	53,200	54,300	55,600	57,700	59,400	60,000	59,400
Top 10%	57,300	56,600	56,700	57,000	57,700	60,800	61,900	64,800	65,700	67,300	68,300	67,100	66,100	67,300	67,700	68,700	71,100	73,100	75,300	78,500	80,800	82,300	80,300
Top 5%	72,700	71,100	71,800	71,400	73,100	77,200	79,200	84,100	84,000	86,400	88,500	87,100	85,600	88,300	88,000	89,900	93,600	96,300	101,000	105,400	108,600	111,400	107,300
Top 1%	142,200	138,000	136,000	136,700	142,700	152,600	158,700	184,300	172,900	186,100	188,700	180,000	176,500	186,700	183,600	189,200	201,200	212,400	225,500	240,600	256,600	264,300	238,000

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

The minimum adjusted income is the lower income boundary for each quintile.

Table 2A.

Effective Federal Tax Rates for Households with Children, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Total Effective Federal Tax Rate																							
Low est Quintile	9.1	8.9	9.8	9.6	10.2	11.8	11.1	10.9	8.8	8.5	7.8	9.1	8.3	7.7	7.5	5.5	4.7	3.8	3.9	3.9	4.3	5.1	3.4
Second Quintile	15.8	15.9	16.9	16.1	16.2	17.0	17.1	17.1	16.4	16.6	16.0	16.8	16.1	15.4	15.2	14.5	14.7	14.4	14.9	13.9	14.1	13.8	12.2
Middle Quintile	19.4	19.7	20.7	19.8	19.4	19.8	20.0	20.1	19.4	19.8	19.8	19.9	19.8	19.5	19.2	19.3	19.2	19.1	19.4	18.4	18.6	18.2	16.8
Fourth Quintile	21.3	21.9	22.9	21.8	21.2	21.5	21.6	21.7	21.1	21.5	21.5	21.7	21.7	21.4	21.4	21.5	21.5	21.5	21.7	21.1	21.1	21.1	20.0
Highest Quintile	25.9	26.0	25.9	23.7	23.6	23.5	23.2	23.3	25.4	24.9	24.8	24.7	25.3	25.4	27.1	27.5	28.1	28.3	28.3	28.1	28.6	28.8	27.7
All	21.1	21.3	22.0	20.7	20.6	21.0	20.9	21.1	21.4	21.5	21.3	21.3	21.4	21.2	21.9	21.9	22.2	22.1	22.4	22.1	22.5	22.9	21.4
Top 10%	28.0	27.6	26.9	24.2	24.3	24.3	23.7	23.7	26.8	26.0	25.8	25.5	26.5	26.7	29.2	29.6	30.3	30.4	30.4	30.0	30.5	30.6	29.7
Top 5%	29.9	29.2	27.8	24.6	25.0	25.0	24.2	24.0	28.0	27.0	26.7	26.4	27.6	27.8	31.0	31.7	32.3	32.5	32.2	31.5	32.0	32.0	31.3
Top 1%	34.4	31.9	29.7	25.6	27.0	27.0	25.6	24.9	30.7	28.7	28.2	28.2	29.7	30.3	35.0	36.1	36.7	36.4	35.5	34.1	34.2	33.8	33.8
Effective Individual Income Tax Rate																							
Low est Quintile	-0.5	-0.3	0.1	0.2	0.1	0.5	0.2	0.2	-1.2	-2.1	-3.0	-2.0	-3.1	-3.8	-4.1	-6.2	-7.6	-8.5	-8.8	-9.1	-8.9	-7.9	-9.6
Second Quintile	4.8	5.2	5.7	5.0	4.6	4.8	4.7	4.7	3.8	3.6	3.2	3.8	3.1	2.6	2.4	1.7	1.7	1.4	1.8	0.9	0.9	0.8	-0.7
Middle Quintile	8.2	8.7	9.2	8.4	7.6	7.5	7.4	7.4	6.5	6.6	6.6	6.6	6.5	6.2	6.0	5.9	5.9	5.9	6.1	5.1	5.1	4.9	3.6
Fourth Quintile	10.6	11.3	11.8	10.7	9.7	9.5	9.4	9.5	8.6	8.7	8.7	8.7	8.5	8.2	8.2	8.2	8.1	8.3	8.5	7.9	7.8	7.9	6.9
Highest Quintile	15.8	16.5	16.6	15.1	14.4	14.0	13.7	14.3	15.5	15.2	15.1	14.7	14.7	14.9	16.1	15.9	16.7	17.2	17.5	17.7	18.4	18.8	17.6
All	10.4	11.0	11.4	10.3	9.8	9.7	9.5	10.0	9.8	9.7	9.6	9.3	9.2	9.1	9.6	9.3	9.7	9.8	10.1	10.0	10.5	11.2	9.5
Top 10%	17.7	18.4	18.2	16.7	16.1	15.6	15.2	15.9	17.9	17.4	17.1	16.7	17.0	17.3	18.8	18.7	19.5	20.1	20.2	20.4	21.2	21.5	20.5
Top 5%	19.2	19.9	19.4	17.9	17.4	17.0	16.4	17.0	19.8	19.2	18.8	18.3	18.9	19.3	21.3	21.1	21.9	22.6	22.5	22.5	23.3	23.6	22.9
Top 1%	21.5	21.4	20.6	19.2	19.5	19.1	18.2	18.3	22.8	21.5	20.8	20.7	21.9	22.6	25.7	25.3	26.0	26.3	25.8	25.2	25.8	25.8	25.7
Effective Social Insurance Tax Rate																							
Low est Quintile	7.3	7.2	7.9	7.7	7.6	8.5	8.4	8.4	7.8	8.4	8.7	9.0	8.9	8.9	8.8	8.8	9.4	9.6	10.0	10.4	10.4	10.5	10.6

Second Quintile	9.2	9.1	9.9	9.8	10.0	10.5	10.7	10.8	10.9	11.3	11.2	11.4	11.2	11.0	10.9	10.9	11.0	11.0	11.3	11.3	11.3	11.2	11.3
Middle Quintile	9.5	9.5	10.3	10.3	10.5	10.9	11.2	11.4	11.4	11.8	11.8	11.9	11.8	11.8	11.6	11.7	11.7	11.7	11.8	11.9	11.9	11.8	11.8
Fourth Quintile	8.9	9.1	9.9	10.1	10.2	10.6	10.9	11.0	11.1	11.5	11.4	11.7	11.9	11.8	11.7	11.7	11.7	11.7	11.8	11.8	11.7	11.8	11.9
Highest Quintile	5.3	5.5	6.2	6.6	6.5	6.7	6.9	6.2	6.8	6.7	6.8	7.3	8.0	7.7	7.7	8.0	7.6	7.4	7.2	7.0	6.8	6.5	7.2
All	7.8	7.9	8.6	8.8	8.8	9.1	9.4	9.0	9.4	9.6	9.6	9.9	10.2	10.0	9.9	10.1	9.8	9.8	9.7	9.6	9.4	9.2	9.7
Top 10%	3.8	4.0	4.5	4.9	4.8	4.9	5.2	4.3	5.0	4.9	5.0	5.5	6.3	5.9	6.1	6.6	5.9	5.8	5.6	5.4	5.2	4.9	5.6
Top 5%	2.6	2.8	3.0	3.5	3.4	3.5	3.7	2.8	3.6	3.4	3.5	4.0	4.8	4.4	4.7	5.3	4.6	4.4	4.3	4.1	3.9	3.7	4.2
Top 1%	1.0	1.1	1.4	1.7	1.5	1.5	1.5	1.0	1.7	1.4	1.5	1.8	2.4	1.9	2.1	3.1	2.5	2.5	2.3	2.2	2.1	2.0	2.4

Effective Corporate Income Tax Rate

Low est Quintile	0.6	0.6	0.5	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.2
Second Quintile	0.6	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.3	0.4	0.4	0.2
Middle Quintile	0.7	0.6	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3
Fourth Quintile	0.9	0.8	0.6	0.3	0.5	0.5	0.4	0.4	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4
Highest Quintile	4.2	3.3	2.6	1.5	2.0	2.2	1.9	2.2	2.5	2.4	2.4	2.1	2.0	2.2	2.7	2.8	3.2	3.1	3.1	2.9	2.9	3.0	2.3
All	1.9	1.6	1.3	0.7	1.0	1.1	1.0	1.1	1.3	1.3	1.3	1.1	1.1	1.1	1.4	1.5	1.7	1.6	1.7	1.5	1.6	1.7	1.2
Top 10%	5.9	4.7	3.8	2.1	2.9	3.1	2.7	3.0	3.4	3.2	3.2	2.9	2.7	3.0	3.7	3.8	4.3	4.1	4.1	3.7	3.7	3.7	3.1
Top 5%	7.6	6.0	4.9	2.8	3.7	4.0	3.5	3.8	4.2	4.0	4.0	3.6	3.4	3.7	4.6	4.8	5.3	5.1	5.0	4.5	4.5	4.4	3.8
Top 1%	11.5	9.0	7.5	4.5	5.6	6.0	5.3	5.3	5.8	5.5	5.6	5.4	5.1	5.5	6.9	7.4	7.8	7.3	7.1	6.3	6.0	5.8	5.5

Effective Excise Tax Rate

Low est Quintile	1.6	1.4	1.3	1.4	2.1	2.5	2.2	2.0	1.8	1.8	1.7	1.8	2.1	2.2	2.4	2.5	2.4	2.3	2.4	2.2	2.4	2.2	2.2
Second Quintile	1.2	1.0	1.0	1.0	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.4	1.5	1.5	1.6	1.5	1.5	1.4	1.4	1.5	1.4	1.4
Middle Quintile	1.0	0.9	0.8	0.9	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	1.1	1.1	1.1	1.2	1.2	1.1	1.0	1.1	1.1	1.1	1.1
Fourth Quintile	0.9	0.7	0.7	0.7	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	0.9	0.8	0.8	0.9	0.9	0.9
Highest Quintile	0.7	0.6	0.5	0.5	0.6	0.7	0.7	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.6	0.5	0.6
All	0.9	0.8	0.7	0.8	0.9	1.0	1.0	0.9	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.1	1.0	0.9	0.9	0.9	0.9	0.8	0.9
Top 10%	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.4	0.5	0.6	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.5
Top 5%	0.5	0.5	0.4	0.4	0.5	0.5	0.6	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.4

Top 1%	0.4	0.4	0.4	0.3	0.4	0.5	0.5	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.3	0.2	0.3	0.3	0.2	0.2	0.2
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Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. A household with children has at least one member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 2B.

Shares of Federal Tax Liabilities for Households with Children, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Share of Total Federal Tax Liabilities																							
Low est Quintile	2.7	2.7	2.8	3.0	3.2	3.4	3.3	3.0	2.5	2.3	2.2	2.7	2.5	2.2	2.1	1.5	1.3	1.0	1.0	1.0	1.1	1.2	0.9
Second Quintile	10.3	10.3	10.7	10.7	10.4	10.6	10.8	10.3	9.4	9.5	9.2	10.4	9.9	9.3	8.7	8.3	8.3	8.1	8.1	7.5	7.3	6.6	6.7
Middle Quintile	19.0	19.1	19.4	19.8	18.5	18.4	18.6	17.4	17.2	17.3	17.4	17.6	17.2	16.8	15.7	15.9	14.9	15.0	14.6	13.7	13.0	12.0	12.5
Fourth Quintile	25.9	26.1	26.9	27.5	25.9	25.6	25.7	24.5	24.2	24.4	24.4	24.7	24.5	24.1	23.2	23.5	21.9	22.1	21.8	21.0	20.1	19.3	20.2
Highest Quintile	42.0	41.6	40.0	38.9	41.8	41.8	41.4	44.7	46.5	46.1	46.5	44.3	45.8	47.5	50.1	50.6	53.4	53.6	54.3	56.7	58.4	60.8	59.6
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	27.4	26.8	24.9	23.8	26.8	27.2	26.6	30.3	31.7	31.4	32.1	29.6	30.5	32.1	35.6	36.0	38.6	39.8	40.7	42.9	44.7	47.2	45.1
Top 5%	19.6	18.7	17.1	16.2	19.2	19.5	18.4	22.5	23.3	23.5	23.7	21.7	22.1	23.8	27.2	27.1	30.1	31.1	31.9	34.2	35.9	38.4	35.5
Top 1%	9.4	9.0	8.6	7.5	10.3	10.5	9.2	13.2	12.8	13.1	13.1	10.8	11.4	12.4	15.5	15.1	17.6	18.5	18.8	20.5	22.2	24.8	22.2
Share of Individual Income Tax Liabilities																							
Low est Quintile	-0.3	-0.2	0.1	0.1	0.1	0.3	0.1	0.1	-0.8	-1.3	-1.9	-1.4	-2.1	-2.5	-2.6	-4.0	-4.7	-5.1	-5.2	-5.4	-4.8	-3.7	-5.5

Second Quintile	6.3	6.6	6.9	6.7	6.2	6.5	6.5	6.0	4.7	4.5	4.0	5.3	4.5	3.7	3.1	2.3	2.2	1.8	2.1	1.1	1.0	0.8	-0.9
Middle Quintile	16.3	16.4	16.7	16.7	15.2	15.1	15.1	13.5	12.6	12.7	12.9	13.4	13.1	12.3	11.2	11.4	10.4	10.4	10.2	8.3	7.6	6.6	6.1
Fourth Quintile	26.1	26.1	26.8	26.9	24.8	24.4	24.5	22.5	21.5	21.8	22.0	22.5	22.3	21.5	20.3	21.1	19.1	19.2	18.8	17.3	16.0	14.9	15.5
Highest Quintile	51.6	51.1	49.5	49.6	53.7	53.7	53.7	57.9	61.9	62.3	63.0	60.1	62.2	64.9	68.0	69.2	72.9	73.7	74.1	78.8	80.2	81.4	84.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	35.2	34.6	32.6	32.9	37.2	37.9	37.5	42.9	46.1	46.6	47.4	44.1	45.7	48.6	52.6	53.4	57.4	59.3	59.9	64.5	66.5	68.1	70.0
Top 5%	25.6	24.7	23.2	23.6	28.0	28.7	27.4	33.7	36.0	37.1	37.1	34.3	35.4	38.3	42.7	42.5	47.1	48.8	49.4	53.9	55.9	58.0	58.3
Top 1%	11.9	11.7	11.5	11.2	15.6	16.1	14.5	20.4	20.9	21.7	21.5	18.1	19.6	21.5	26.0	24.9	28.7	30.1	30.2	33.5	36.0	38.8	37.8

Share of Social Insurance Tax Liabilities

Low est Quintile	6.0	5.9	5.8	5.6	5.6	5.6	5.5	5.4	5.0	5.2	5.4	5.7	5.6	5.4	5.3	5.2	5.7	5.9	6.1	6.4	6.3	6.0	6.0
Second Quintile	16.2	16.0	15.9	15.3	14.9	15.1	15.1	15.1	14.2	14.5	14.3	15.1	14.4	14.1	13.9	13.6	14.0	14.1	14.2	14.0	13.9	13.3	13.8
Middle Quintile	25.1	25.0	24.5	24.1	23.4	23.1	23.2	22.9	23.0	23.1	23.1	22.6	21.5	21.6	21.1	21.0	20.4	20.8	20.5	20.2	20.0	19.4	19.4
Fourth Quintile	29.3	29.2	29.5	29.7	29.1	28.9	28.7	28.9	29.1	29.2	28.9	28.5	28.1	28.1	28.1	27.9	27.1	27.4	27.4	27.0	26.8	26.9	26.5
Highest Quintile	23.3	23.9	24.2	25.2	26.9	27.2	27.3	27.5	28.6	27.9	28.2	28.0	30.3	30.6	31.4	32.3	32.6	31.7	31.8	32.3	33.0	34.3	34.3
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	9.9	10.5	10.5	11.3	12.4	12.7	12.9	12.7	13.6	13.1	13.8	13.5	15.2	15.0	16.4	17.3	17.1	17.1	17.4	17.6	18.1	19.0	18.8
Top 5%	4.5	4.8	4.7	5.4	6.1	6.2	6.2	6.1	6.8	6.6	6.9	7.0	8.1	8.0	9.1	9.8	9.7	9.6	9.9	10.3	10.5	11.2	10.6
Top 1%	0.7	0.9	1.0	1.2	1.4	1.3	1.2	1.2	1.6	1.4	1.6	1.5	1.9	1.7	2.0	2.8	2.7	2.8	2.9	3.1	3.3	3.7	3.5

Share of Corporate Income Tax Liabilities

Low est Quintile	2.1	2.3	2.4	2.9	2.4	2.3	2.3	1.8	2.0	2.1	2.0	1.8	2.1	2.0	1.7	1.6	1.6	1.5	1.4	1.3	1.1	1.0	1.0
Second Quintile	4.3	4.4	4.8	5.6	5.0	3.9	4.7	3.5	4.5	4.2	4.2	4.4	4.8	4.3	3.6	3.4	3.6	3.3	3.0	2.6	2.7	2.3	1.9
Middle Quintile	7.1	7.3	7.4	8.1	6.5	6.5	7.0	5.7	6.9	7.1	5.9	6.7	7.1	6.9	5.3	5.7	4.8	5.1	4.8	4.2	4.3	3.7	3.4
Fourth Quintile	12.2	12.6	12.1	12.1	11.2	11.0	11.1	8.6	11.1	10.7	10.3	11.2	10.7	9.8	9.1	9.5	8.6	8.5	8.7	8.0	7.6	7.1	6.2
Highest Quintile	73.6	72.1	71.9	69.3	73.0	74.1	73.1	79.3	73.1	72.7	74.2	72.9	72.1	75.1	78.4	77.8	79.5	80.1	80.7	82.6	83.1	84.7	86.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	62.9	61.4	61.6	59.5	63.8	65.6	63.9	72.2	64.2	64.4	65.4	62.8	62.5	66.6	70.1	69.6	71.9	72.7	73.5	76.3	76.1	78.2	80.1
Top 5%	53.9	52.3	53.6	51.7	57.0	57.9	56.4	65.7	55.6	57.3	57.9	56.0	54.6	58.9	62.6	62.1	65.5	66.1	66.3	69.8	69.7	71.8	74.3

Top 1%	34.0	34.5	37.7	36.6	42.5	43.3	40.9	51.8	38.8	41.7	43.0	38.9	38.8	42.0	47.3	46.8	49.4	50.3	50.4	54.4	54.8	57.8	61.7
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Share of Federal Excise Tax Liabilities

Low est Quintile	10.9	11.1	11.2	11.8	14.4	14.7	14.1	12.7	12.1	11.7	12.3	13.0	13.5	13.2	14.3	13.9	13.7	14.4	15.4	14.9	14.2	13.2	13.2
Second Quintile	17.8	17.9	18.0	18.0	17.7	18.0	17.9	17.8	17.2	17.8	17.3	18.1	18.3	19.0	18.5	18.0	18.5	19.7	18.9	18.3	18.5	17.9	18.0
Middle Quintile	22.5	22.4	22.3	22.7	20.8	20.2	20.0	20.4	21.1	21.1	21.1	20.7	20.8	20.5	19.8	20.0	19.8	19.9	19.6	19.5	19.1	18.9	18.8
Fourth Quintile	23.9	23.3	23.6	24.2	22.5	22.4	22.3	22.1	22.7	22.5	23.1	22.4	22.1	22.4	21.9	22.2	21.6	21.1	20.5	20.7	21.2	21.2	21.5
Highest Quintile	24.2	24.4	23.8	22.7	23.8	24.0	25.0	26.3	26.3	26.5	25.8	25.3	24.9	24.5	24.9	25.3	25.9	24.5	25.1	26.2	26.9	28.4	28.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	13.1	13.5	12.8	12.0	12.7	13.4	14.2	15.1	15.0	14.9	14.2	14.2	14.2	13.4	14.2	14.6	14.2	14.0	15.2	15.5	15.5	16.5	16.3
Top 5%	7.9	8.1	7.6	7.0	7.8	8.4	8.9	9.5	9.0	9.2	8.4	8.8	8.8	8.1	8.6	8.6	8.7	8.4	9.4	9.8	9.7	10.3	9.8
Top 1%	2.5	2.8	3.0	2.3	3.1	3.8	3.7	4.1	3.6	3.8	3.2	3.0	3.3	2.7	3.0	3.0	3.2	3.0	3.5	3.9	3.4	3.7	3.8

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. A household with children has at least one member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 2C.

Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category Minimums for Households with Children, by Comprehensive Household Income Category, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Number of Households (Millions)																							

Lowest Quintile	6.5	6.7	6.8	7.0	7.4	7.2	7.6	7.7	8.2	8.1	8.0	8.0	8.0	8.1	8.2	8.4	8.3	8.6	8.5	8.6	8.5	8.6	8.8
Second Quintile	7.1	7.2	7.2	7.2	7.2	7.2	7.4	7.5	7.2	7.3	7.4	7.7	7.9	8.1	8.3	8.3	8.4	8.6	8.6	8.5	8.5	8.6	8.8
Middle Quintile	7.4	7.4	7.3	7.2	7.1	7.2	7.2	7.1	7.2	7.3	7.3	7.3	7.3	7.5	7.6	7.7	7.5	7.7	7.7	7.6	7.5	7.7	7.7
Fourth Quintile	6.8	6.7	6.6	6.6	6.5	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.7	6.8	7.1	7.1	7.0	7.1	7.2	7.1	7.2	7.4	7.2
Highest Quintile	4.8	4.7	4.7	4.6	4.7	4.8	4.9	5.0	5.0	5.0	5.0	5.0	5.2	5.3	5.6	5.6	5.8	5.5	5.6	5.7	5.8	6.2	6.1
All	32.6	33.0	32.8	32.8	33.0	33.2	33.9	34.2	34.3	34.6	34.6	34.9	35.3	35.9	36.9	37.2	37.1	37.6	37.8	37.6	37.6	38.5	38.7
Top 10%	2.1	2.1	2.0	2.0	2.1	2.2	2.2	2.2	2.3	2.2	2.3	2.3	2.3	2.4	2.5	2.6	2.7	2.6	2.7	2.7	2.8	2.9	2.9
Top 5%	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.4	1.3	1.4	1.4	1.4	1.5	1.5
Top 1%	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3

Average Income (2001 dollars)

Pretax Income

Lowest Quintile	19,600	18,500	17,900	17,100	16,400	16,900	17,000	16,800	16,000	16,300	17,100	17,900	18,000	17,600	18,200	18,000	19,300	18,900	19,700	20,800	21,300	20,500	19,900
Second Quintile	38,600	37,000	36,800	35,800	34,800	36,700	37,000	37,800	37,100	37,800	38,300	39,000	38,100	37,500	37,600	38,200	39,800	39,400	40,400	42,100	43,400	42,800	42,700
Middle Quintile	55,800	53,800	53,800	53,000	52,600	54,600	55,800	57,400	57,200	58,100	59,100	58,800	58,000	57,900	58,100	59,200	61,000	61,400	62,500	64,600	66,500	66,200	66,200
Fourth Quintile	75,100	73,200	73,900	73,300	73,200	76,300	77,300	80,100	80,600	82,000	83,100	82,800	81,600	82,400	82,900	84,600	86,300	87,600	89,600	93,100	95,100	96,100	95,600
Highest Quintile	142,800	139,300	139,100	138,300	145,900	155,200	154,900	181,800	170,500	180,300	183,000	173,600	168,900	175,100	180,700	181,100	194,600	206,900	217,100	234,800	249,700	265,000	239,700
All	61,200	58,600	58,100	56,600	57,200	60,600	60,900	65,800	63,400	65,100	66,800	65,400	64,500	65,600	67,200	67,900	71,900	72,400	75,400	80,000	84,400	87,600	82,600
Top 10%	195,300	190,600	192,500	190,900	207,800	220,600	217,000	271,700	243,600	264,700	264,700	246,500	239,900	252,400	259,700	256,800	282,800	300,800	317,800	350,400	379,400	409,600	355,700
Top 5%	264,300	261,500	267,100	259,700	289,800	310,100	306,500	408,500	343,600	380,100	380,700	340,000	334,900	357,000	366,900	363,700	400,200	436,800	463,200	512,800	574,000	624,900	535,000
Top 1%	558,400	530,200	549,500	556,000	646,000	716,000	699,700	1,114,900	779,800	953,300	911,700	767,600	739,000	858,400	911,300	835,500	1,003,300	1,085,700	1,198,100	1,360,600	1,624,300	1,849,400	1,409,100

After-Tax Income

Lowest Quintile	17,800	16,900	16,200	15,400	14,700	14,900	15,100	15,000	14,600	14,900	15,800	16,300	16,500	16,200	16,900	17,000	18,400	18,200	19,000	20,000	20,400	19,400	19,300
Second Quintile	32,500	31,200	30,600	30,000	29,100	30,500	30,600	31,300	31,000	31,500	32,200	32,500	31,900	31,700	31,900	32,600	34,000	33,800	34,400	36,300	37,300	36,900	37,500
Middle Quintile	45,000	43,200	42,600	42,500	42,400	43,800	44,600	45,800	46,100	46,500	47,400	47,100	46,500	46,600	47,000	47,700	49,300	49,700	50,400	52,700	54,100	54,100	55,000
Fourth Quintile	59,100	57,200	57,000	57,300	57,700	59,900	60,700	62,700	63,600	64,400	65,300	64,900	63,900	64,800	65,200	66,400	67,800	68,800	70,100	73,500	75,100	75,800	76,500

Highest Quintile	105,800	103,100	103,100	105,600	111,500	118,700	118,900	139,500	127,200	135,400	137,600	130,800	126,200	130,600	131,800	131,300	140,000	148,400	155,600	168,800	178,300	188,700	173,200
All	48,300	46,100	45,300	44,900	45,400	47,900	48,200	51,900	49,900	51,100	52,600	51,500	50,700	51,700	52,500	53,000	56,000	56,400	58,500	62,300	65,400	67,500	65,000
Top 10%	140,700	138,000	140,700	144,800	157,200	167,100	165,600	207,400	178,200	195,900	196,500	183,600	176,300	185,000	184,000	180,800	197,200	209,300	221,200	245,300	263,600	284,200	250,100
Top 5%	185,300	185,200	192,900	195,700	217,200	232,700	232,500	310,300	247,300	277,500	279,100	250,300	242,300	257,600	253,000	248,500	271,100	294,900	314,100	351,200	390,100	424,800	367,600
Top 1%	366,400	361,200	386,100	413,500	471,800	522,800	520,800	837,600	540,500	679,400	654,700	551,100	519,600	598,200	592,300	533,900	635,500	690,900	772,800	896,900	1,069,100	1,223,500	932,500

Share of Income (Percent)

Pretax Income

Lowest Quintile	6.3	6.4	6.4	6.5	6.4	6.1	6.2	5.8	6.0	5.9	5.9	6.3	6.3	6.1	6.0	6.0	6.0	6.0	5.9	5.9	5.7	5.2	5.5
Second Quintile	13.7	13.9	13.9	13.8	13.2	13.2	13.2	12.6	12.2	12.3	12.2	13.1	13.1	12.8	12.6	12.5	12.6	12.5	12.2	11.9	11.6	10.9	11.8
Middle Quintile	20.6	20.7	20.6	20.6	19.7	19.4	19.4	18.2	18.9	18.8	18.7	18.9	18.5	18.3	17.9	18.0	17.2	17.4	16.9	16.3	15.8	15.1	15.9
Fourth Quintile	25.6	25.4	25.8	26.0	25.1	24.9	24.8	23.7	24.6	24.4	24.2	24.2	24.1	23.8	23.7	23.9	22.7	22.8	22.5	21.9	21.5	21.0	21.6
Highest Quintile	34.1	34.1	34.0	33.9	36.5	37.3	37.1	40.4	39.1	39.7	39.9	38.2	38.7	39.6	40.5	40.4	42.2	42.0	43.0	44.5	46.0	48.4	45.9
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	20.7	20.7	20.4	20.4	22.6	23.6	23.4	27.0	25.3	25.9	26.5	24.6	24.7	25.6	26.7	26.6	28.3	28.9	30.1	31.6	33.0	35.3	32.4
Top 5%	13.8	13.7	13.6	13.6	15.7	16.4	15.8	19.7	17.8	18.7	18.9	17.5	17.1	18.1	19.2	18.7	20.7	21.2	22.3	23.9	25.3	27.5	24.2
Top 1%	5.7	6.0	6.3	6.0	7.8	8.2	7.5	11.1	9.0	9.8	9.9	8.2	8.2	8.7	9.7	9.2	10.6	11.2	11.9	13.3	14.7	16.8	14.0

After-Tax Income

Lowest Quintile	7.3	7.4	7.4	7.4	7.2	6.8	7.0	6.5	7.0	6.8	7.0	7.3	7.4	7.1	7.1	7.2	7.3	7.4	7.3	7.3	7.0	6.4	6.7
Second Quintile	14.6	14.8	14.8	14.6	13.9	13.8	13.8	13.2	13.0	13.1	13.0	13.9	14.0	13.8	13.7	13.7	13.8	13.7	13.4	13.2	12.9	12.2	13.2
Middle Quintile	21.0	21.1	20.9	20.8	20.0	19.7	19.6	18.4	19.4	19.2	19.0	19.2	18.9	18.7	18.5	18.5	17.8	18.1	17.6	17.1	16.6	16.0	16.8
Fourth Quintile	25.5	25.2	25.5	25.6	24.9	24.8	24.6	23.5	24.7	24.4	24.2	24.1	24.0	23.8	23.9	24.0	22.9	23.0	22.7	22.2	21.9	21.4	22.0
Highest Quintile	32.0	32.1	32.3	32.6	35.1	36.1	36.0	39.3	37.1	37.9	38.2	36.6	36.8	37.5	37.8	37.5	39.0	38.7	39.7	41.0	42.4	44.7	42.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	18.9	19.1	19.1	19.5	21.6	22.6	22.6	26.1	23.5	24.4	25.0	23.3	23.1	23.8	24.2	24.0	25.4	25.8	27.0	28.3	29.6	31.8	29.0

Top 5%	12.3	12.3	12.5	12.9	14.9	15.6	15.2	19.0	16.3	17.4	17.6	16.3	15.7	16.6	16.9	16.4	18.0	18.4	19.5	21.0	22.2	24.2	21.2
Top 1%	4.8	5.2	5.7	5.6	7.2	7.6	7.1	10.6	7.9	8.9	9.0	7.4	7.3	7.7	8.1	7.5	8.7	9.2	9.9	11.2	12.5	14.4	11.8

Minimum Adjusted Income (2001 dollars)

Lowest Quintile	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Second Quintile	14,800	14,200	14,000	13,600	13,000	13,800	13,900	14,100	13,600	13,900	14,300	14,600	14,600	14,200	14,400	14,600	15,300	15,000	15,400	16,200	16,600	16,200	16,300
Middle Quintile	23,400	22,700	22,500	22,000	21,800	22,700	23,100	23,800	23,700	24,200	24,600	24,600	24,100	24,200	24,300	24,700	25,500	25,800	26,100	27,100	27,700	27,500	27,600
Fourth Quintile	32,100	31,200	31,500	31,100	31,100	32,500	33,000	34,100	34,300	35,000	35,400	35,200	34,800	35,100	35,100	35,900	36,500	37,000	37,600	39,000	39,800	40,000	39,800
Highest Quintile	44,800	43,800	44,200	44,200	44,600	46,400	47,100	49,200	49,800	50,800	51,500	50,800	50,000	50,700	51,100	51,900	53,200	54,300	55,600	57,700	59,400	60,000	59,400
Top 10%	57,300	56,600	56,700	57,000	57,700	60,800	61,900	64,800	65,700	67,300	68,300	67,100	66,100	67,300	67,700	68,700	71,100	73,100	75,300	78,500	80,800	82,300	80,300
Top 5%	72,700	71,100	71,800	71,400	73,100	77,200	79,200	84,100	84,000	86,400	88,500	87,100	85,600	88,300	88,000	89,900	93,600	96,300	101,000	105,400	108,600	111,400	107,300
Top 1%	142,200	138,000	136,000	136,700	142,700	152,600	158,700	184,300	172,900	186,100	188,700	180,000	176,500	186,700	183,600	189,200	201,200	212,400	225,500	240,600	256,600	264,300	238,000

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. A household with children has at least one member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

The minimum adjusted income is the lower income boundary for each quintile.

Table 3A.
Effective Federal Tax Rates for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
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Total Effective Federal Tax Rate

Low est Quintile	3.5	2.7	2.2	2.0	2.4	2.7	2.6	2.6	3.1	3.0	2.7	2.8	3.1	3.3	3.4	3.3	3.4	3.4	3.1	3.3	3.4	3.4	3.1
Second Quintile	6.6	5.3	4.8	3.9	4.2	4.9	4.7	4.8	4.9	5.1	4.9	4.9	4.8	4.8	4.8	4.5	4.8	4.7	4.5	4.8	5.3	5.1	4.5
Middle Quintile	12.2	10.8	9.6	8.0	8.3	8.9	8.7	8.6	9.1	9.4	8.9	8.9	8.3	8.3	8.5	8.4	8.8	8.8	8.5	8.6	9.0	8.9	7.4
Fourth Quintile	16.4	15.4	14.2	11.6	12.2	13.0	12.8	12.3	13.7	13.9	13.5	13.3	12.6	12.7	12.9	13.0	13.4	13.2	13.2	13.3	14.2	14.0	12.2
Highest Quintile	30.7	28.8	26.7	22.9	22.5	24.3	23.6	22.7	25.8	25.8	24.8	24.3	23.4	24.1	25.5	26.6	27.1	27.5	26.9	25.9	26.2	25.8	24.1
All	20.2	18.9	17.6	15.1	15.4	16.6	16.2	15.9	17.0	17.4	16.8	16.5	15.7	16.2	16.9	17.4	18.1	19.1	19.0	18.5	18.9	18.6	16.5
Top 10%	33.2	31.2	28.9	25.0	24.7	26.2	25.4	23.9	27.7	27.4	26.5	26.0	25.4	26.3	27.9	29.2	29.8	30.2	29.3	27.9	28.1	27.8	26.5
Top 5%	35.5	33.4	30.9	26.7	26.3	27.7	26.5	24.9	29.2	29.0	27.8	27.5	27.0	28.0	30.3	31.1	32.0	32.1	31.1	29.5	29.7	29.2	28.2
Top 1%	40.2	37.9	34.5	29.4	28.9	29.7	28.4	26.2	31.6	31.3	29.9	29.7	29.6	31.1	34.1	35.4	35.8	35.8	34.2	32.1	32.0	31.6	31.3

Effective Individual Income Tax Rate

Low est Quintile	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Second Quintile	0.5	0.6	0.7	0.6	0.5	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.6	0.4	0.4	0.3	0.4	0.4	0.4	0.5	0.7	0.7	0.4
Middle Quintile	2.5	2.7	2.8	2.7	2.3	2.2	2.4	2.2	2.1	2.4	2.5	2.6	2.4	2.1	2.0	2.1	2.2	2.3	2.4	2.6	2.7	2.9	2.1
Fourth Quintile	5.0	5.6	5.8	5.4	5.0	5.1	5.3	4.9	4.9	5.3	5.4	5.5	5.1	4.9	4.7	4.6	4.8	4.8	4.9	5.4	6.2	6.5	5.8
Highest Quintile	14.3	15.3	15.7	15.1	13.5	14.4	14.6	14.0	13.9	14.2	13.7	13.5	12.8	12.7	12.6	13.2	13.6	14.4	14.6	14.6	15.2	15.4	14.6
All	8.2	8.8	9.2	8.9	8.1	8.5	8.8	8.5	7.8	8.3	8.2	8.0	7.5	7.4	7.3	7.5	8.0	9.0	9.3	9.4	9.9	10.1	8.9
Top 10%	16.0	17.1	17.5	17.1	15.3	16.2	16.2	15.3	15.4	15.5	15.0	14.7	14.2	14.1	14.0	14.7	15.2	16.2	16.2	16.0	16.6	16.9	16.4
Top 5%	17.6	18.7	19.1	18.7	16.7	17.4	17.2	16.3	16.5	16.8	16.0	15.9	15.3	15.2	15.5	15.8	16.5	17.5	17.4	17.1	17.8	18.1	17.7
Top 1%	20.9	22.2	22.0	21.1	19.1	19.2	19.1	17.9	18.4	18.9	17.7	17.6	17.3	17.7	18.3	18.5	19.0	20.1	19.8	19.2	19.9	20.1	20.0

Effective Social Insurance Tax Rate

Low est Quintile	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.6	0.5	0.6	0.6	0.6	0.5
Second Quintile	1.6	1.4	1.4	1.3	1.1	1.3	1.3	1.4	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.1	1.3	1.3	1.3	1.3	1.6	1.6	1.5
Middle Quintile	2.6	2.3	2.3	2.2	2.0	2.2	2.1	2.2	2.0	2.0	1.9	2.1	1.9	1.8	2.0	1.8	2.1	2.0	1.9	2.0	2.0	2.0	2.0
Fourth Quintile	2.8	2.8	2.6	2.5	2.6	2.6	2.7	2.6	2.8	2.8	2.6	2.6	2.5	2.6	2.6	2.6	2.6	2.5	2.6	2.7	2.9	2.9	2.9
Highest Quintile	1.9	1.8	2.0	2.1	2.0	2.1	2.0	1.9	2.0	2.0	1.9	2.1	2.2	2.3	2.2	2.2	2.2	2.1	1.9	2.0	1.9	2.0	2.3
All	1.9	1.8	1.9	2.0	1.9	2.0	2.0	1.9	2.0	2.0	1.9	2.1	2.0	2.1	2.0	2.0	2.1	2.0	2.0	2.0	2.0	2.0	2.2

Top 10%	1.5	1.5	1.7	1.8	1.7	1.7	1.7	1.5	1.6	1.6	1.6	1.8	2.0	2.0	2.0	2.0	2.0	1.9	1.7	1.7	1.7	1.7	2.0
Top 5%	1.1	1.2	1.4	1.5	1.4	1.3	1.3	1.2	1.3	1.2	1.3	1.4	1.6	1.7	1.6	1.8	1.7	1.6	1.5	1.4	1.4	1.4	1.6
Top 1%	0.5	0.5	0.7	0.8	0.7	0.7	0.8	0.6	0.7	0.6	0.7	0.7	1.0	0.9	0.9	1.1	1.1	1.0	0.9	0.9	0.9	0.9	1.0

Effective Corporate Income Tax Rate

Low est Quintile	1.6	1.2	0.7	0.4	0.6	0.7	0.6	0.7	1.0	0.9	0.8	0.8	0.8	0.8	1.0	0.9	0.9	0.9	0.7	0.7	0.6	0.7	0.5
Second Quintile	3.3	2.4	1.8	1.1	1.4	1.7	1.6	1.6	1.9	2.0	1.9	1.7	1.5	1.6	1.8	1.6	1.6	1.6	1.4	1.5	1.4	1.4	1.1
Middle Quintile	6.0	4.9	3.7	2.3	2.9	3.3	3.0	3.0	3.8	3.7	3.5	3.1	2.8	3.1	3.2	3.2	3.2	3.3	3.0	2.8	2.9	2.8	2.1
Fourth Quintile	7.5	6.1	4.9	2.9	3.6	4.3	3.8	3.8	5.1	4.7	4.6	4.3	3.9	4.1	4.5	4.7	4.8	4.8	4.6	4.1	3.9	3.5	2.5
Highest Quintile	13.7	11.0	8.4	5.0	6.4	7.2	6.4	6.1	9.1	8.9	8.5	8.2	7.7	8.5	10.0	10.5	10.6	10.3	9.7	8.7	8.3	7.7	6.5
All	9.2	7.4	5.7	3.5	4.5	5.1	4.6	4.5	6.2	6.1	5.9	5.5	5.1	5.7	6.5	6.7	7.0	7.2	6.8	6.1	5.9	5.5	4.3
Top 10%	15.0	12.0	9.2	5.5	7.1	7.8	7.0	6.5	10.0	9.7	9.4	9.0	8.6	9.6	11.2	11.9	12.0	11.6	10.8	9.6	9.2	8.6	7.6
Top 5%	16.2	12.9	9.9	6.0	7.6	8.5	7.5	6.8	10.7	10.4	10.0	9.7	9.5	10.4	12.5	13.0	13.3	12.6	11.8	10.5	10.0	9.2	8.4
Top 1%	18.2	14.6	11.4	7.1	8.6	9.4	8.2	7.3	11.9	11.3	11.1	11.0	10.9	12.1	14.4	15.4	15.2	14.4	13.2	11.6	10.9	10.3	10.0

Effective Excise Tax Rate

Low est Quintile	1.3	1.1	1.0	1.1	1.4	1.5	1.5	1.4	1.7	1.6	1.4	1.5	1.7	1.9	1.9	2.0	2.0	2.0	1.9	1.9	2.1	2.0	2.0
Second Quintile	1.1	0.9	0.8	0.9	1.1	1.3	1.3	1.2	1.3	1.3	1.1	1.2	1.3	1.4	1.4	1.5	1.5	1.4	1.4	1.4	1.6	1.5	1.5
Middle Quintile	1.1	0.9	0.8	0.9	1.1	1.2	1.2	1.2	1.2	1.1	1.0	1.1	1.2	1.3	1.3	1.4	1.3	1.2	1.2	1.2	1.4	1.3	1.3
Fourth Quintile	1.0	0.9	0.8	0.8	1.0	1.1	1.0	1.0	1.0	1.0	0.9	1.0	1.1	1.1	1.1	1.2	1.1	1.1	1.0	1.1	1.2	1.1	1.1
Highest Quintile	0.8	0.7	0.6	0.6	0.7	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.6
All	0.9	0.8	0.7	0.8	0.9	0.9	0.9	0.9	1.0	0.9	0.8	0.9	1.0	1.0	1.1	1.1	1.0	0.9	0.9	0.9	1.0	1.0	1.0
Top 10%	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.7	0.7	0.5	0.5	0.6	0.6	0.7	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.5
Top 5%	0.7	0.6	0.5	0.5	0.6	0.5	0.5	0.6	0.7	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Top 1%	0.6	0.5	0.4	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.4	0.3	0.4	0.4	0.5	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.3

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. An elderly childless household is one headed by a person age 65 or older with no member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the low est

income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 3B.

Shares of Federal Tax Liabilities for Elderly Childless Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Share of Total Federal Tax Liabilities																							
Low est Quintile	1.9	1.5	1.1	0.9	0.9	1.0	1.0	0.9	1.0	0.9	0.8	1.0	1.2	1.1	1.1	1.0	1.0	0.8	0.7	0.7	0.7	0.8	0.9
Second Quintile	4.3	3.6	3.3	3.1	3.2	3.2	3.0	3.0	3.5	3.4	3.4	3.3	3.3	3.2	3.2	2.9	2.7	2.2	2.0	2.1	2.3	2.2	2.5
Middle Quintile	7.6	7.2	7.2	7.4	7.9	7.7	7.7	8.1	8.8	8.8	8.3	8.8	9.8	8.7	8.7	8.9	8.5	7.4	7.2	7.9	8.3	8.1	8.5
Fourth Quintile	11.3	12.6	13.3	13.5	14.2	15.1	15.3	14.5	16.2	15.3	15.2	15.7	15.5	15.6	14.6	14.1	13.8	12.5	12.0	11.7	11.8	11.9	13.1
Highest Quintile	74.9	75.0	75.0	75.0	73.8	72.9	72.9	73.4	70.4	71.4	72.1	71.0	69.9	71.2	72.0	72.8	73.7	76.8	77.8	77.3	76.7	76.6	74.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	64.5	64.3	63.9	63.1	61.2	61.3	62.6	63.8	60.2	61.7	61.0	59.8	57.5	59.6	61.2	61.8	61.6	65.3	65.7	65.3	64.9	64.2	61.6
Top 5%	56.1	55.1	54.0	53.5	51.2	50.8	53.1	54.8	50.9	51.8	51.1	48.7	47.1	49.1	50.1	52.0	50.6	54.4	55.3	54.0	54.4	53.6	51.4
Top 1%	37.4	34.6	32.1	33.0	32.2	33.0	34.7	37.2	31.1	33.6	31.0	29.7	28.2	29.4	31.6	32.3	31.5	35.4	35.0	34.8	35.8	33.9	33.4
Share of Individual Income Tax Liabilities																							
Low est Quintile	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Second Quintile	0.9	0.9	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.8	0.6	0.7	0.5	0.6	0.4	0.4	0.5	0.6	0.6	0.4
Middle Quintile	3.9	3.9	4.1	4.2	4.1	3.7	4.0	3.9	4.3	4.8	4.7	5.2	5.8	4.8	4.8	5.0	4.8	4.0	4.2	4.8	4.8	4.8	4.4
Fourth Quintile	8.5	9.8	10.5	10.8	11.0	11.5	11.8	10.9	12.5	12.3	12.4	13.2	13.2	13.1	12.4	11.4	11.1	9.6	9.2	9.4	9.8	10.2	11.4
Highest Quintile	86.7	85.4	84.5	84.2	84.0	84.0	83.5	84.5	82.4	82.1	81.9	80.7	80.1	81.4	82.1	83.0	83.4	85.9	86.2	85.4	84.8	84.4	83.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Top 10%	77.1	75.5	74.0	73.1	72.2	73.4	74.1	75.9	72.4	72.9	70.9	69.4	67.4	69.5	71.1	71.6	70.8	74.4	74.1	73.4	73.2	72.0	70.2
Top 5%	68.5	66.2	64.0	63.3	62.0	62.1	64.1	66.7	62.3	62.5	60.5	57.9	56.0	58.3	59.4	60.8	59.0	63.1	63.1	61.5	62.2	61.1	59.3
Top 1%	48.2	43.5	39.2	40.1	40.4	41.3	43.4	47.2	39.3	42.3	37.8	36.2	34.6	36.5	39.2	38.8	37.9	42.3	41.3	40.8	42.3	39.8	39.2

Share of Social Insurance Tax Liabilities

Low est Quintile	3.0	2.5	2.0	1.4	1.2	1.3	1.3	1.1	1.1	1.3	1.2	1.4	1.6	1.2	1.2	1.0	1.1	1.2	1.1	1.3	1.2	1.4	1.1
Second Quintile	11.5	9.7	9.0	7.7	7.0	7.2	6.7	7.0	7.2	7.3	7.7	7.7	7.1	6.8	6.6	6.0	6.1	5.7	5.6	5.4	6.4	6.3	6.1
Middle Quintile	17.1	15.7	15.6	15.4	15.2	15.8	15.2	17.3	16.8	16.6	15.7	17.1	17.2	15.0	16.7	16.4	17.3	15.5	15.6	16.6	17.1	16.5	16.6
Fourth Quintile	20.8	23.5	22.4	22.2	24.3	24.6	26.3	25.0	27.9	27.2	25.7	24.6	23.6	24.8	24.5	23.9	23.5	22.4	22.8	22.0	22.4	22.2	22.7
Highest Quintile	48.4	48.6	50.9	53.2	52.1	51.0	50.3	49.6	47.0	47.5	49.4	49.0	50.2	52.1	50.9	52.3	51.7	55.0	54.6	54.5	52.7	53.4	53.3
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Top 10%	30.6	31.8	34.0	35.0	34.1	32.5	34.4	33.0	30.2	30.8	32.5	32.9	34.2	35.0	35.6	36.3	35.5	38.2	37.6	37.1	36.0	36.4	34.7
Top 5%	18.7	19.9	21.8	23.0	21.5	19.6	21.9	21.5	19.5	18.6	20.8	20.3	22.2	23.8	21.8	25.3	23.2	25.2	25.1	23.6	23.2	24.1	22.2
Top 1%	4.5	4.8	5.6	6.8	6.6	6.5	7.5	6.8	5.7	5.6	6.3	5.7	7.1	6.7	6.9	8.8	8.5	9.0	8.7	8.8	9.6	8.6	7.8

Share of Corporate Income Tax Liabilities

Low est Quintile	1.9	1.6	1.1	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.8	0.9	0.8	0.8	0.7	0.7	0.5	0.4	0.5	0.5	0.6	0.5
Second Quintile	4.8	4.1	4.0	3.7	3.5	3.6	3.5	3.5	3.8	3.7	3.8	3.3	3.2	3.1	3.1	2.6	2.3	2.0	1.7	2.1	1.9	2.1	2.4
Middle Quintile	8.3	8.3	8.4	9.3	9.5	9.4	9.5	9.9	10.1	10.0	9.3	9.2	10.1	9.3	8.6	8.6	8.1	7.5	7.1	7.7	8.5	8.6	9.2
Fourth Quintile	11.4	12.8	14.0	14.5	14.3	16.1	15.9	15.9	16.6	14.8	14.8	15.0	14.8	14.5	13.2	13.1	12.9	12.2	11.8	10.9	10.3	10.2	10.2
Highest Quintile	73.5	73.1	72.3	71.4	71.7	69.9	69.9	69.8	68.4	70.3	71.1	71.1	70.2	71.6	73.7	74.3	75.2	76.9	78.3	78.2	78.1	77.9	76.9
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Top 10%	63.9	62.7	62.1	60.9	59.9	59.2	60.4	61.1	59.7	62.0	61.7	61.5	59.5	62.3	64.2	65.0	64.7	66.9	67.7	67.9	68.0	67.1	66.8
Top 5%	56.2	54.1	53.0	52.5	50.8	50.5	52.6	52.9	51.5	53.0	52.6	51.3	50.5	52.5	53.9	56.2	54.5	56.8	58.1	57.8	58.4	57.2	58.4
Top 1%	37.3	34.0	32.4	34.7	32.8	34.0	35.2	36.4	32.2	34.7	33.0	32.8	31.8	32.7	34.7	36.3	34.9	37.9	37.5	38.1	38.8	37.3	40.5

Share of Federal Excise Tax Liabilities

Low est Quintile	14.7	13.3	11.6	9.7	8.7	10.0	10.2	8.3	9.1	9.2	8.8	9.9	10.0	9.9	9.5	9.1	10.0	9.2	8.4	8.3	8.4	8.9	9.6
Second Quintile	15.4	14.6	14.0	14.4	14.6	14.7	14.6	13.3	16.4	15.6	15.5	14.6	14.3	14.6	14.7	15.4	14.8	13.5	12.5	12.0	12.4	12.2	13.8
Middle Quintile	14.1	14.3	15.2	16.3	17.7	18.2	19.0	19.6	20.0	19.9	19.4	20.2	22.7	20.9	21.1	22.8	20.9	20.9	20.7	21.6	22.9	21.9	24.5

Fourth Quintile	15.0	16.9	18.2	19.5	20.3	22.0	22.2	20.3	19.6	19.7	21.0	21.8	20.4	21.0	19.9	20.0	20.1	20.4	19.2	18.2	18.4	18.1	19.5
Highest Quintile	40.5	40.6	40.6	39.8	38.4	34.7	33.7	38.3	34.7	35.5	35.0	33.3	32.3	33.3	34.4	32.1	33.7	35.7	38.9	39.6	37.5	38.5	32.3
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	30.3	29.9	29.8	28.4	26.5	23.9	24.0	29.7	26.5	27.2	24.6	23.2	21.4	22.8	24.6	21.6	22.0	23.8	26.7	27.6	25.6	26.0	20.4
Top 5%	23.2	22.3	22.0	21.2	19.5	16.6	17.6	22.9	20.1	19.9	17.5	15.4	14.5	15.5	16.9	15.2	14.5	16.3	19.1	19.3	17.8	18.1	14.2
Top 1%	11.8	10.6	9.9	10.2	9.7	7.9	8.1	12.4	9.4	10.0	7.5	6.4	5.8	6.3	7.3	6.2	6.1	7.0	8.5	9.0	7.8	7.5	6.2

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. An elderly childless household is one headed by a person age 65 or older with no member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 3C.

Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category Minimums for Elderly Childless Households, by Comprehensive Household Income Category, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Number of Households (Millions)																							
Lowest Quintile	6.3	6.1	5.6	5.0	4.5	4.8	5.0	4.9	4.7	4.9	4.9	5.2	5.4	5.1	5.0	5.1	5.2	4.8	4.8	4.8	4.9	5.3	5.3
Second Quintile	3.6	3.7	3.8	3.9	4.2	3.9	3.9	4.0	4.7	4.7	4.8	4.4	4.2	4.3	4.6	4.7	4.4	4.2	4.1	4.0	4.0	4.2	4.3
Middle Quintile	2.3	2.4	2.6	3.0	3.3	3.3	3.4	3.8	4.0	4.0	4.0	4.2	4.5	4.3	4.4	4.8	4.7	4.7	4.9	5.3	5.5	5.5	5.7
Fourth Quintile	1.8	2.1	2.3	2.6	2.8	3.0	3.2	3.3	3.3	3.3	3.3	3.5	3.4	3.5	3.4	3.4	3.6	3.7	3.7	3.5	3.4	3.4	3.5
Highest Quintile	2.4	2.6	2.8	3.0	3.2	3.1	3.0	3.0	2.8	2.8	3.1	3.2	3.2	3.2	3.2	3.2	3.5	3.8	4.0	4.0	3.9	4.1	3.8
All	16.5	16.8	17.2	17.6	17.9	18.1	18.6	19.0	19.5	19.7	20.1	20.4	20.8	20.4	20.6	21.2	21.4	21.4	21.5	21.6	21.8	22.6	22.7

Top 10%	1.5	1.6	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.8	1.9	1.8	2.0	2.1	2.2	2.3	2.2	2.2	1.9
Top 5%	0.9	1.0	1.1	1.1	1.1	1.0	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1
Top 1%	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2

Average Income (2001 dollars)

Pretax Income

Lowest Quintile	11,000	10,800	10,600	10,100	9,700	10,400	10,200	10,300	10,100	10,300	10,400	10,400	10,400	10,000	10,200	10,200	10,800	10,500	10,800	11,400	11,700	11,500	11,400
Second Quintile	23,900	22,800	22,600	22,100	21,500	22,500	22,700	23,300	23,000	23,300	23,700	24,000	23,900	24,100	23,800	23,900	24,900	24,900	25,300	27,100	28,000	27,300	27,200
Middle Quintile	35,900	35,000	35,100	34,100	33,700	35,600	36,300	37,200	37,300	38,100	38,300	38,400	37,900	37,900	38,500	38,600	39,800	40,100	41,000	42,300	42,900	42,900	42,500
Fourth Quintile	50,600	48,800	49,400	48,900	48,700	51,400	52,200	54,700	54,500	54,700	55,200	54,300	53,500	54,200	54,300	55,700	56,200	57,300	58,800	61,900	63,900	65,300	64,700
Highest Quintile	131,700	123,900	121,100	119,600	120,900	131,900	144,600	165,200	148,900	161,900	154,100	147,600	139,400	145,600	145,600	150,200	150,800	163,100	170,600	179,800	191,100	189,100	174,600
All	39,300	38,900	40,200	41,400	42,400	44,800	46,300	50,100	45,900	47,700	48,400	47,400	45,300	47,000	47,000	47,700	50,300	54,800	57,700	60,600	62,500	61,600	57,200
Top 10%	172,400	158,700	155,800	157,500	162,700	177,700	194,600	220,700	194,700	212,400	205,700	194,000	188,600	195,300	192,300	202,000	204,700	225,900	240,700	251,100	270,600	272,200	254,300
Top 5%	222,700	202,300	197,000	202,100	214,700	238,600	257,000	299,500	257,300	298,900	276,900	266,700	250,800	265,500	267,200	265,500	285,500	317,200	338,400	365,200	394,900	393,700	364,600
Top 1%	447,000	405,900	403,600	411,200	462,300	489,700	560,400	658,500	570,800	731,300	645,500	630,300	582,900	647,100	617,100	640,000	668,200	792,500	889,300	966,000	1,049,000	1,107,600	953,600

After-Tax Income

Lowest Quintile	10,600	10,500	10,300	9,900	9,400	10,100	9,900	10,000	9,800	10,000	10,100	10,100	10,100	9,600	9,800	9,800	10,400	10,100	10,400	11,000	11,300	11,100	11,100
Second Quintile	22,300	21,500	21,500	21,300	20,600	21,400	21,600	22,200	21,900	22,100	22,500	22,900	22,800	22,900	22,700	22,800	23,700	23,800	24,200	25,800	26,500	25,900	26,000
Middle Quintile	31,500	31,300	31,700	31,400	30,900	32,500	33,100	34,000	33,900	34,600	34,900	35,000	34,800	34,700	35,200	35,300	36,300	36,600	37,500	38,700	39,100	39,100	39,400
Fourth Quintile	42,300	41,300	42,400	43,200	42,700	44,700	45,600	47,900	47,000	47,100	47,800	47,000	46,800	47,300	47,300	48,400	48,700	49,700	51,100	53,700	54,900	56,100	56,700
Highest Quintile	91,300	88,200	88,800	92,200	93,700	99,800	110,500	127,700	110,500	120,100	116,000	111,700	106,700	110,500	108,400	110,300	110,000	118,300	124,700	133,200	141,000	140,300	132,600
All	31,300	31,600	33,100	35,100	35,900	37,400	38,800	42,200	38,100	39,400	40,200	39,600	38,200	39,400	39,000	39,400	41,200	44,300	46,800	49,400	50,700	50,100	47,800
Top 10%	115,100	109,100	110,800	118,200	122,600	131,200	145,200	167,900	140,800	154,100	151,100	143,600	140,600	144,000	138,700	143,000	143,700	157,800	170,200	181,000	194,500	196,600	187,000
Top 5%	143,500	134,800	136,200	148,200	158,400	172,500	188,900	224,900	182,300	212,100	199,800	193,200	183,200	191,200	186,300	183,000	194,100	215,200	233,200	257,300	277,700	278,500	261,600
Top 1%	267,500	252,100	264,500	290,400	328,600	344,300	401,400	485,800	390,600	502,600	452,800	443,300	410,400	445,700	406,900	413,500	429,300	508,800	585,200	655,700	713,000	757,500	654,800

Share of Income (Percent)

Pretax Income

Lowest Quintile	10.8	10.0	8.6	6.9	5.7	6.1	5.9	5.3	5.3	5.4	5.2	5.6	6.0	5.3	5.3	5.1	5.2	4.4	4.1	4.2	4.2	4.4	4.7
Second Quintile	13.3	12.8	12.3	11.9	11.8	10.8	10.3	9.8	12.1	11.6	11.6	11.0	10.8	10.8	11.3	11.1	10.1	9.0	8.4	8.2	8.2	8.2	9.0
Middle Quintile	12.6	12.6	13.3	14.0	14.6	14.4	14.5	15.0	16.5	16.3	15.6	16.4	18.3	17.1	17.3	18.3	17.4	16.1	16.1	17.0	17.4	17.0	18.8
Fourth Quintile	13.9	15.5	16.5	17.7	17.8	19.2	19.5	18.8	20.0	19.1	19.0	19.4	19.4	19.8	19.2	18.8	18.7	18.1	17.3	16.3	15.7	15.9	17.6
Highest Quintile	49.5	49.2	49.5	49.7	50.4	49.7	50.1	51.4	46.4	48.1	49.0	48.2	46.7	47.8	47.7	47.6	49.3	53.5	54.9	55.2	55.3	55.3	51.1

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	39.3	38.9	38.9	38.3	38.2	38.8	40.1	42.4	37.0	39.1	38.7	37.9	35.4	36.7	37.1	36.7	37.4	41.4	42.6	43.3	43.6	43.1	38.3
Top 5%	32.0	31.2	30.8	30.3	30.0	30.4	32.6	35.0	29.7	31.0	30.9	29.2	27.4	28.5	27.9	29.1	28.6	32.4	33.8	33.9	34.6	34.1	29.9
Top 1%	18.9	17.3	16.4	17.0	17.1	18.4	19.9	22.6	16.7	18.7	17.5	16.5	14.9	15.3	15.7	15.8	15.9	18.9	19.4	20.1	21.1	20.0	17.5

After-Tax Income

Lowest Quintile	13.1	12.0	10.2	8.0	6.6	7.1	6.9	6.1	6.2	6.3	6.1	6.5	6.8	6.1	6.1	5.9	6.1	5.2	5.0	5.0	5.0	5.2	5.4
Second Quintile	15.6	14.9	14.3	13.5	13.3	12.3	11.8	11.1	13.9	13.3	13.3	12.5	12.2	12.2	13.0	12.9	11.8	10.7	9.9	9.6	9.6	9.6	10.2
Middle Quintile	13.9	13.9	14.5	15.2	15.8	15.8	15.8	16.3	18.1	17.9	17.1	17.9	19.9	18.7	19.1	20.2	19.4	18.1	18.2	19.1	19.6	19.1	20.8
Fourth Quintile	14.6	16.1	17.2	18.4	18.5	20.1	20.3	19.6	20.8	19.9	19.7	20.1	20.1	20.7	20.1	19.8	19.7	19.4	18.6	17.4	16.7	16.8	18.5
Highest Quintile	43.0	43.2	44.0	45.1	46.1	45.1	45.7	47.3	41.5	43.2	44.4	43.7	42.4	43.3	42.7	42.3	43.9	48.0	49.6	50.2	50.3	50.5	46.4

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	32.9	33.0	33.6	33.9	34.0	34.3	35.7	38.4	32.2	34.3	34.2	33.6	31.3	32.3	32.2	31.5	32.0	35.8	37.2	38.3	38.7	38.2	33.7
Top 5%	25.8	25.6	25.8	26.2	26.1	26.4	28.6	31.2	25.3	26.6	26.8	25.3	23.7	24.5	23.4	24.3	23.7	27.2	28.7	29.3	30.0	29.7	25.7
Top 1%	14.2	13.2	13.0	14.2	14.4	15.5	17.0	19.8	13.8	15.5	14.8	13.9	12.5	12.6	12.4	12.4	12.5	15.0	15.8	16.7	17.7	16.8	14.4

Minimum Adjusted Income (2001 dollars)

Lowest Quintile	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Second Quintile	14,800	14,200	14,000	13,600	13,000	13,800	13,900	14,100	13,600	13,900	14,300	14,600	14,600	14,200	14,400	14,600	15,300	15,000	15,400	16,200	16,600	16,200	16,300
Middle Quintile	23,400	22,700	22,500	22,000	21,800	22,700	23,100	23,800	23,700	24,200	24,600	24,600	24,100	24,200	24,300	24,700	25,500	25,800	26,100	27,100	27,700	27,500	27,600
Fourth Quintile	32,100	31,200	31,500	31,100	31,100	32,500	33,000	34,100	34,300	35,000	35,400	35,200	34,800	35,100	35,100	35,900	36,500	37,000	37,600	39,000	39,800	40,000	39,800
Highest Quintile	44,800	43,800	44,200	44,200	44,600	46,400	47,100	49,200	49,800	50,800	51,500	50,800	50,000	50,700	51,100	51,900	53,200	54,300	55,600	57,700	59,400	60,000	59,400
Top 10%	57,300	56,600	56,700	57,000	57,700	60,800	61,900	64,800	65,700	67,300	68,300	67,100	66,100	67,300	67,700	68,700	71,100	73,100	75,300	78,500	80,800	82,300	80,300
Top 5%	72,700	71,100	71,800	71,400	73,100	77,200	79,200	84,100	84,000	86,400	88,500	87,100	85,600	88,300	88,000	89,900	93,600	96,300	101,000	105,400	108,600	111,400	107,300
Top 1%	142,200	138,000	136,000	136,700	142,700	152,600	158,700	184,300	172,900	186,100	188,700	180,000	176,500	186,700	183,600	189,200	201,200	212,400	225,500	240,600	256,600	264,300	238,000

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. An elderly childless household is one headed by a person age 65 or older with no member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size--that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

Individual income taxes are distributed directly to households paying those taxes. Social insurance, or payroll, taxes are distributed to households paying those taxes directly or paying them indirectly through

their employers. Corporate income taxes are distributed to households according to their share of capital income. Federal excise taxes are distributed to them according to their consumption of the taxed good or service.

The minimum adjusted income is the lower income boundary for each quintile.

Table 4A.

Effective Federal Tax Rates for Nonelderly Childless Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Total Effective Federal Tax Rate																							
Low est Quintile	11.1	10.9	11.5	11.0	12.0	12.7	13.0	12.5	13.3	13.2	12.8	13.6	13.2	13.2	12.7	11.6	11.8	11.3	11.4	11.1	11.3	10.7	10.5
Second Quintile	16.3	16.2	16.8	15.8	15.6	16.3	16.9	16.6	16.3	16.7	16.5	16.9	16.6	16.1	16.2	16.2	16.4	16.0	16.4	15.8	16.2	15.7	14.3
Middle Quintile	19.6	20.0	20.5	19.3	19.0	19.6	19.9	19.9	19.6	19.9	19.9	20.0	19.8	19.6	19.5	19.8	19.7	19.7	19.9	19.7	19.7	19.6	18.0
Fourth Quintile	22.3	22.5	23.5	22.2	21.5	21.9	22.0	22.2	21.7	22.1	22.0	22.2	22.1	21.7	21.6	21.7	21.9	21.8	21.9	22.0	22.0	22.0	20.8
Highest Quintile	27.6	27.6	27.7	25.3	24.5	24.8	24.6	24.5	26.1	26.0	25.7	25.7	26.0	26.1	26.9	27.6	27.9	28.0	28.2	27.9	28.3	28.3	27.1
All	24.3	24.4	24.8	23.0	22.4	22.7	22.9	22.9	23.7	23.8	23.5	23.7	23.7	23.8	24.2	24.6	24.8	24.8	25.1	24.7	25.0	25.0	23.7
Top 10%	29.2	29.0	28.7	26.0	25.1	25.4	25.1	24.8	27.3	26.8	26.5	26.5	26.9	27.2	28.5	29.3	29.6	29.8	29.8	29.4	29.7	29.7	28.6
Top 5%	31.3	30.5	29.6	26.5	25.6	26.0	25.5	24.9	28.5	27.7	27.2	27.2	27.9	28.3	30.1	31.2	31.4	31.6	31.5	30.9	31.1	31.1	30.0
Top 1%	36.4	34.2	31.5	27.7	27.5	28.2	27.0	25.5	31.4	29.5	28.8	28.6	30.1	30.5	34.3	35.7	35.9	35.8	34.9	33.6	33.7	33.3	33.1
Effective Individual Income Tax Rate																							
Low est Quintile	1.0	1.3	1.5	1.3	1.3	1.5	1.4	1.0	0.4	0.3	0.3	0.6	0.3	0.0	-0.1	-1.5	-1.0	-1.1	-0.9	-1.2	-1.3	-1.5	-1.9
Second Quintile	5.0	5.4	5.7	5.0	4.6	4.8	4.9	4.7	4.0	4.1	4.0	4.3	4.0	3.6	3.5	3.2	3.5	3.4	3.5	3.2	3.4	3.1	2.0
Middle Quintile	8.1	8.7	8.9	8.1	7.5	7.5	7.6	7.5	6.9	7.0	7.0	7.0	6.8	6.6	6.6	6.5	6.4	6.5	6.7	6.5	6.5	6.5	5.2
Fourth Quintile	10.8	11.3	11.8	10.8	9.8	9.6	9.6	9.6	8.9	8.9	9.0	9.0	8.9	8.6	8.5	8.5	8.6	8.6	8.7	8.8	8.9	8.9	7.9
Highest Quintile	16.2	17.0	17.1	15.6	14.2	14.0	14.0	14.1	14.8	14.8	14.6	14.5	14.5	14.7	14.8	15.0	15.4	15.9	16.3	16.4	16.9	17.2	15.9
All	12.8	13.5	13.8	12.7	11.6	11.4	11.5	11.6	11.7	11.9	11.6	11.7	11.5	11.6	11.6	11.7	11.8	12.2	12.6	12.5	12.9	13.1	11.7
Top 10%	17.7	18.5	18.5	16.9	15.4	15.3	15.2	15.3	16.6	16.5	16.2	16.1	16.1	16.4	16.8	17.0	17.4	18.1	18.4	18.5	19.1	19.3	18.1
Top 5%	19.5	20.1	19.9	18.3	16.7	16.7	16.5	16.5	18.5	18.2	17.8	17.7	17.8	18.3	18.9	19.3	19.6	20.4	20.7	20.7	21.2	21.4	20.3

Top 1%	22.6	23.1	21.8	20.7	19.6	19.6	19.1	18.6	22.2	21.2	20.5	20.4	21.2	21.8	23.7	23.7	24.2	25.0	24.5	24.1	24.7	24.5	24.5
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Effective Social Insurance Tax Rate

Low est Quintile	6.7	6.7	7.2	7.1	7.3	7.3	8.0	8.0	8.3	8.9	9.1	9.3	9.2	9.1	8.9	8.9	8.9	8.9	9.0	9.1	9.2	8.9	8.9
Second Quintile	8.6	8.4	9.1	9.0	8.8	9.1	9.8	9.7	9.8	10.2	10.3	10.5	10.3	10.0	10.1	10.2	10.3	10.3	10.4	10.4	10.6	10.4	10.4
Middle Quintile	9.2	9.2	9.7	9.7	9.7	10.1	10.5	10.6	10.6	11.0	11.1	11.2	11.1	11.0	10.9	11.1	11.1	11.1	11.3	11.3	11.4	11.4	11.3
Fourth Quintile	9.4	9.4	10.1	10.0	10.0	10.4	10.8	11.0	10.9	11.4	11.2	11.6	11.5	11.4	11.2	11.3	11.5	11.4	11.5	11.5	11.4	11.5	11.5
Highest Quintile	6.6	6.7	7.4	7.6	7.7	7.9	7.8	7.7	8.1	7.9	8.0	8.1	8.5	8.3	8.6	8.7	8.6	8.4	8.0	7.9	7.8	7.6	8.5

All	7.7	7.7	8.4	8.5	8.5	8.8	8.9	8.9	9.1	9.1	9.2	9.4	9.7	9.5	9.6	9.7	9.7	9.5	9.3	9.3	9.2	9.0	9.6
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Top 10%	5.5	5.6	6.3	6.6	6.6	6.6	6.5	6.3	6.7	6.4	6.6	6.7	7.4	7.0	7.5	7.6	7.4	7.1	6.7	6.5	6.4	6.3	7.3
Top 5%	3.8	4.1	4.7	5.0	5.1	5.0	4.8	4.5	5.1	4.7	4.8	4.9	5.8	5.4	5.9	6.0	5.8	5.5	5.1	4.9	4.9	4.7	5.7
Top 1%	1.2	1.3	1.6	2.0	2.0	1.8	1.6	1.4	1.9	1.6	1.8	1.8	2.6	2.3	2.6	3.0	2.8	2.7	2.4	2.2	2.3	2.3	2.8

Effective Corporate Income Tax Rate

Low est Quintile	1.3	1.2	1.0	0.7	0.9	1.4	0.9	1.0	1.2	1.0	0.9	0.9	0.9	1.0	0.9	0.8	1.0	0.9	0.8	0.7	0.7	0.8	0.5
Second Quintile	1.2	1.0	0.8	0.6	0.7	0.9	0.7	0.7	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.6	0.6	0.6	0.4
Middle Quintile	1.1	1.0	0.8	0.5	0.7	0.8	0.7	0.7	0.9	0.9	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.7	0.6	0.6	0.5	0.4
Fourth Quintile	1.1	1.0	0.8	0.5	0.7	0.8	0.7	0.7	0.9	0.8	0.8	0.7	0.7	0.6	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	0.4
Highest Quintile	4.1	3.3	2.6	1.6	1.9	2.2	2.1	2.0	2.6	2.6	2.5	2.5	2.2	2.4	2.8	3.1	3.3	3.2	3.3	3.0	2.9	2.9	2.1

All	2.8	2.3	1.8	1.2	1.4	1.6	1.6	1.5	1.9	2.0	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.1	2.0	2.0	1.4
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Top 10%	5.4	4.3	3.3	2.0	2.5	2.8	2.7	2.6	3.3	3.4	3.2	3.2	2.9	3.1	3.6	4.1	4.2	4.1	4.2	3.8	3.7	3.6	2.7
Top 5%	7.4	5.7	4.5	2.7	3.3	3.8	3.6	3.3	4.4	4.4	4.1	4.1	3.7	4.1	4.8	5.4	5.5	5.3	5.3	4.9	4.6	4.5	3.5
Top 1%	12.1	9.4	7.7	4.8	5.6	6.3	5.8	5.1	6.9	6.4	6.2	6.2	6.0	6.1	7.6	8.7	8.6	7.9	7.6	7.1	6.5	6.2	5.5

Effective Excise Tax Rate

Low est Quintile	2.1	1.8	1.7	1.9	2.4	2.4	2.7	2.5	3.3	3.0	2.5	2.8	2.8	3.1	3.0	3.4	2.9	2.6	2.5	2.5	2.7	2.5	2.9
Second Quintile	1.6	1.4	1.2	1.2	1.5	1.5	1.5	1.5	1.6	1.6	1.4	1.5	1.6	1.7	1.8	1.9	1.8	1.6	1.6	1.5	1.6	1.5	1.5
Middle Quintile	1.3	1.1	1.0	1.0	1.1	1.2	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.3	1.5	1.4	1.3	1.2	1.2	1.3	1.2	1.2
Fourth Quintile	1.0	0.9	0.8	0.8	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	1.0	1.1	1.1	1.2	1.1	1.0	1.0	1.0	1.0	1.0	1.0
Highest Quintile	0.8	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6

All	1.0	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.9	1.0	1.0	1.1	1.0	0.9	0.9	0.9	0.9	0.8	0.9	
Top 10%	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Top 5%	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Top 1%	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. Quintiles, or fifths, contain equal numbers of people.

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

Table 4B.

Shares of Federal Tax Liabilities for Nonelderly Childless Households, by Comprehensive Household Income Quintile, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Share of Total Federal Tax Liabilities																							
Low est Quintile	1.5	1.5	1.5	1.5	1.6	1.9	1.7	1.6	1.4	1.3	1.3	1.5	1.5	1.4	1.4	1.2	1.4	1.2	1.2	1.3	1.3	1.2	1.3
Second Quintile	4.9	4.7	4.8	4.7	4.7	5.1	5.1	4.7	4.8	4.7	4.8	4.7	4.7	4.3	4.3	4.4	4.4	4.3	4.2	4.2	4.2	4.1	4.1
Middle Quintile	9.2	9.3	9.7	9.5	9.8	10.0	9.9	9.7	9.4	8.9	9.7	9.4	9.5	9.3	9.1	9.0	9.2	8.8	8.6	8.5	8.3	8.3	8.2
Fourth Quintile	19.1	19.2	19.5	19.4	20.1	19.3	19.1	19.1	18.8	18.5	18.8	18.8	19.1	18.2	18.2	18.1	18.6	17.9	17.3	17.9	17.6	17.4	18.5
Highest Quintile	65.2	65.3	64.4	64.8	63.7	63.5	64.0	64.8	65.5	66.4	65.2	65.4	65.0	66.5	66.8	67.1	66.2	67.6	68.5	68.0	68.5	68.9	67.7
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	46.5	45.7	44.8	44.5	44.3	44.1	44.5	45.5	46.1	47.8	46.1	46.8	47.0	48.9	48.9	49.5	49.4	50.4	51.5	51.0	52.1	53.1	51.0
Top 5%	31.5	30.7	29.4	29.0	29.2	29.6	30.2	31.1	31.6	34.2	32.2	33.0	33.0	35.0	35.3	35.9	35.6	37.1	38.4	38.1	39.5	40.5	37.7

Top 1%	14.6	13.3	11.7	12.3	12.4	13.2	14.0	14.7	14.9	18.0	15.8	17.0	16.0	18.6	18.1	19.5	18.9	20.4	22.2	22.1	22.6	23.8	20.3
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Share of Individual Income Tax Liabilities

Low est Quintile	0.2	0.3	0.4	0.3	0.3	0.5	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-0.3	-0.3	-0.2	-0.2	-0.3	-0.3	-0.3	-0.5
Second Quintile	2.8	2.8	2.9	2.7	2.7	3.0	3.0	2.6	2.4	2.3	2.4	2.5	2.3	2.0	2.0	1.8	2.0	1.8	1.8	1.7	1.7	1.6	1.1
Middle Quintile	7.2	7.3	7.6	7.3	7.5	7.6	7.5	7.2	6.7	6.3	6.9	6.7	6.8	6.4	6.4	6.3	6.3	5.9	5.8	5.6	5.3	5.2	4.8
Fourth Quintile	17.5	17.4	17.7	17.2	17.7	17.0	16.7	16.3	15.6	15.0	15.7	15.5	15.9	14.8	15.0	15.0	15.3	14.4	13.7	14.2	13.7	13.4	14.2
Highest Quintile	72.2	72.2	71.4	72.5	71.8	71.9	72.5	73.7	75.2	76.4	75.0	75.3	74.9	76.8	76.7	77.3	76.7	78.1	78.9	78.9	79.5	80.1	80.3

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
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Top 10%	53.4	52.7	51.9	52.6	52.8	53.2	53.8	55.4	56.9	59.2	57.0	57.9	57.9	60.6	60.1	60.7	60.9	62.2	63.5	63.5	64.9	65.9	65.2
Top 5%	37.1	36.5	35.5	36.5	36.9	37.9	39.0	40.6	41.6	45.2	42.6	43.7	43.5	46.5	46.3	46.8	46.7	48.8	50.2	50.5	52.1	53.3	51.5
Top 1%	17.1	16.2	14.6	16.7	17.1	18.3	19.8	21.1	21.4	25.9	22.7	24.7	23.4	27.2	26.1	27.3	26.8	29.0	31.1	31.2	32.0	33.5	30.3

Share of Social Insurance Tax Liabilities

Low est Quintile	2.8	2.8	2.8	2.6	2.5	2.9	2.6	2.6	2.2	2.3	2.4	2.5	2.6	2.5	2.5	2.4	2.7	2.5	2.6	2.8	2.9	2.7	2.7
Second Quintile	8.2	7.8	7.7	7.2	7.0	7.3	7.6	7.0	7.4	7.5	7.6	7.4	7.1	6.8	6.8	7.0	7.0	7.1	7.3	7.4	7.5	7.5	7.3
Middle Quintile	13.7	13.5	13.6	13.1	13.2	13.4	13.3	13.3	13.2	12.8	13.6	13.2	13.0	13.2	12.8	12.7	13.3	13.0	13.2	13.1	13.0	13.3	12.6
Fourth Quintile	25.6	25.3	24.7	23.9	24.7	24.0	24.0	24.5	24.7	24.9	24.5	24.7	24.5	24.2	24.0	23.9	24.8	24.4	24.3	25.1	24.9	25.1	25.1
Highest Quintile	49.6	50.5	51.1	53.1	52.5	52.4	52.3	52.5	52.4	52.5	51.7	52.1	52.7	53.2	53.9	53.9	52.1	52.8	52.5	51.5	51.6	51.3	52.2

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
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Top 10%	27.6	28.0	29.1	30.6	30.6	29.9	29.6	29.7	29.5	29.7	29.2	29.8	31.8	32.0	32.2	32.5	31.8	31.5	31.1	30.2	30.7	31.1	32.1
Top 5%	12.3	13.1	13.9	14.9	15.1	14.8	14.7	14.5	14.6	15.0	14.6	15.1	17.0	16.9	17.4	17.7	16.8	17.0	16.6	16.0	16.9	17.1	17.7
Top 1%	1.6	1.7	1.8	2.4	2.3	2.2	2.2	2.1	2.3	2.5	2.5	2.6	3.4	3.5	3.5	4.2	3.8	4.0	4.2	3.9	4.2	4.5	4.3

Share of Corporate Income Tax Liabilities

Low est Quintile	1.5	1.6	1.7	2.0	2.0	3.0	1.8	1.9	1.6	1.2	1.2	1.2	1.6	1.4	1.1	0.9	1.3	1.0	0.9	0.9	1.0	1.1	1.0
Second Quintile	3.0	3.2	2.9	3.3	3.4	3.8	3.2	3.0	3.3	2.6	2.9	2.4	2.7	2.6	2.5	2.5	2.4	2.3	2.1	2.0	2.0	1.9	2.0
Middle Quintile	4.4	5.1	5.3	5.1	5.6	5.8	5.3	5.0	5.2	4.7	4.6	4.2	4.7	4.1	4.1	3.7	3.9	4.0	3.3	3.3	2.9	2.8	2.8
Fourth Quintile	8.1	8.7	9.1	9.0	10.0	9.5	8.7	8.6	9.2	8.3	8.6	7.8	8.2	7.0	7.6	7.0	7.3	7.3	6.5	6.6	7.0	6.3	6.2
Highest Quintile	82.5	81.0	80.4	79.8	78.3	76.9	80.0	80.5	79.2	81.9	81.3	82.5	81.1	83.0	83.0	84.0	83.4	84.2	86.0	86.3	86.1	87.0	86.5

All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	73.1	70.4	70.0	68.7	68.7	67.7	71.1	71.7	69.3	73.3	71.9	74.1	72.4	75.3	74.9	76.5	75.5	75.8	78.0	79.1	79.0	79.9	79.9
Top 5%	63.3	59.9	59.7	60.1	59.7	59.0	62.6	63.2	60.1	65.5	63.2	65.7	64.0	67.0	67.2	69.3	67.2	67.4	69.9	71.7	71.4	72.3	73.5
Top 1%	41.4	38.3	38.6	42.3	40.2	40.8	44.6	44.3	40.9	47.3	44.3	48.4	45.8	49.7	48.0	52.9	48.9	49.2	52.6	55.1	53.1	55.0	56.9

Share of Federal Excise Tax Liabilities

Low est Quintile	7.0	7.0	7.2	7.5	7.8	8.6	8.5	8.4	8.6	8.1	7.3	8.6	8.2	8.3	8.1	8.3	8.4	7.7	8.0	8.2	8.5	8.4	9.6
Second Quintile	11.6	11.3	11.2	10.9	11.0	11.4	11.2	11.2	12.0	12.1	11.6	11.7	11.5	11.7	11.5	12.1	11.8	11.8	12.1	11.8	11.7	12.0	11.7
Middle Quintile	14.8	14.8	15.5	14.2	14.6	14.5	14.3	14.1	14.5	14.1	15.1	14.9	14.9	15.3	15.1	15.3	15.7	15.8	14.8	15.0	15.0	15.3	14.6
Fourth Quintile	21.5	21.4	20.9	21.3	22.3	21.5	20.6	20.6	21.8	22.5	22.5	22.2	22.8	22.1	21.7	22.3	23.5	22.7	22.2	22.9	22.8	22.6	23.4
Highest Quintile	44.5	44.9	44.2	45.6	43.5	43.3	44.6	45.0	42.5	42.8	42.9	42.1	42.1	41.9	42.7	41.1	39.9	41.4	42.2	41.7	41.7	41.4	40.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	27.2	27.4	27.1	27.1	26.1	25.9	27.6	28.5	25.5	25.8	25.4	24.7	25.5	25.3	25.8	24.8	24.1	24.6	25.6	24.8	25.5	25.6	24.3
Top 5%	15.3	15.8	15.5	15.1	15.0	14.7	16.6	17.4	14.5	15.1	14.8	14.0	15.0	14.7	15.1	14.3	13.6	14.3	15.0	14.5	15.5	15.5	14.3
Top 1%	4.2	4.4	4.3	4.3	4.1	4.0	5.2	6.2	4.5	5.0	4.6	4.5	4.5	4.6	4.3	4.4	4.1	4.3	5.1	4.9	5.2	5.6	4.3

Source: Congressional Budget Office.

Effective tax rates are calculated by dividing taxes by comprehensive household income. A household consists of the people who share a housing unit, regardless of their relationships. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

The income measure is comprehensive household income, which comprises 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; the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes); and employees' contributions to 401(k) retirement plans. Other sources of income include all in-kind benefits (Medicare, Medicaid, employer-paid health insurance premiums, food stamps, school lunches and breakfasts, housing assistance, and energy assistance). Households with negative income are excluded from the lowest income category but are included in totals.

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Table 4C.

Number of Households, Average Pretax and After-Tax Income, Shares of Pretax and After-Tax Income, and Income Category

Minimums for Nonelderly Childless Households, by Comprehensive Household Income Category, 1979-2001

Income Category	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Number of Households (Millions)																							
Lowest Quintile	5.1	5.3	5.5	5.5	5.6	6.5	5.9	6.2	5.3	5.4	5.5	5.6	5.9	5.8	6.0	6.0	6.7	6.7	7.3	7.7	7.8	8.2	8.2
Second Quintile	5.1	5.2	5.3	5.2	5.5	5.7	6.0	5.8	6.5	6.7	6.6	6.5	6.5	6.5	6.3	6.6	6.5	6.9	7.1	7.4	7.5	7.9	8.0
Middle Quintile	5.3	5.5	5.8	5.8	6.0	6.1	6.2	6.3	6.6	6.7	7.1	7.0	7.1	7.2	7.1	7.2	7.4	7.4	7.6	7.8	7.9	8.4	8.2
Fourth Quintile	6.8	7.0	7.0	7.0	7.4	7.2	7.5	7.6	8.1	8.4	8.4	8.6	8.7	8.7	8.7	8.9	9.1	9.2	9.4	9.9	10.0	10.3	10.8
Highest Quintile	9.5	9.8	10.0	10.2	10.2	10.1	10.6	10.6	11.0	11.3	11.1	11.5	11.5	11.6	11.5	11.6	11.3	11.7	11.8	11.9	12.0	12.1	12.6
All	32.0	32.8	33.8	33.9	34.9	35.8	36.4	36.7	37.7	38.8	38.9	39.3	39.9	39.9	39.8	40.6	41.2	42.1	43.3	44.8	45.4	47.1	48.0
Top 10%	5.0	5.1	5.3	5.3	5.3	5.2	5.4	5.4	5.5	5.7	5.6	5.8	6.0	6.0	5.9	5.9	5.9	5.9	5.9	5.9	6.1	6.3	6.5
Top 5%	2.3	2.4	2.5	2.5	2.6	2.5	2.6	2.6	2.6	2.8	2.7	2.8	2.9	2.9	2.9	2.8	2.7	2.9	2.8	2.8	2.9	3.0	3.2
Top 1%	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Average Income (2001 dollars)																							
<i>Pretax Income</i>																							
Lowest Quintile	11,000	10,500	10,400	10,100	9,600	10,200	10,200	10,400	10,200	10,600	10,900	11,200	11,300	11,200	10,900	11,000	11,300	11,000	11,100	11,600	12,300	11,600	11,900
Second Quintile	24,400	23,600	23,500	23,100	22,500	23,900	23,800	24,300	23,900	24,300	25,100	25,400	24,900	24,700	25,200	25,500	26,500	26,400	26,900	28,100	28,700	28,600	28,500
Middle Quintile	36,700	35,700	35,600	35,200	35,200	36,700	37,400	38,700	38,300	38,800	39,400	39,300	38,900	39,500	39,100	39,500	40,700	41,300	42,000	43,200	44,200	44,100	44,100
Fourth Quintile	52,300	51,300	51,800	51,600	52,000	54,000	54,700	56,800	57,300	57,900	58,500	57,900	57,400	57,900	58,000	58,800	60,100	61,300	62,100	64,400	66,100	66,400	65,700
Highest Quintile	103,900	101,300	101,300	102,700	105,300	112,100	115,200	126,000	121,700	132,400	131,200	130,400	125,500	131,300	128,100	131,800	136,400	142,100	152,300	159,800	168,100	174,500	157,400
All	53,700	52,300	52,000	52,600	52,600	54,000	56,400	60,000	59,400	63,200	62,700	62,900	61,000	62,800	61,800	62,900	63,500	65,700	68,000	70,400	73,200	73,800	69,900
Top 10%	133,100	130,500	129,100	132,000	135,800	147,000	153,500	170,100	162,700	181,800	178,600	178,200	167,500	178,900	172,400	179,400	184,500	196,400	214,500	228,300	239,000	248,500	217,200
Top 5%	182,400	175,400	171,700	180,400	182,600	200,300	213,200	243,300	225,900	260,900	254,100	254,700	233,700	256,800	239,400	257,200	267,200	282,500	322,400	347,200	357,600	379,200	314,000
Top 1%	432,200	414,400	400,800	442,600	447,200	506,000	562,600	679,300	568,300	733,800	683,300	707,500	604,300	685,100	611,000	679,000	716,200	780,300	931,000	1,047,300	1,070,300	1,135,600	884,100
<i>After-Tax Income</i>																							
Lowest Quintile	9,700	9,400	9,200	9,000	8,400	8,900	8,900	9,100	8,900	9,200	9,500	9,700	9,800	9,700	9,500	9,700	10,000	9,800	9,800	10,300	10,900	10,400	10,700
Second Quintile	20,500	19,700	19,500	19,500	19,000	20,000	19,800	20,300	20,000	20,300	21,000	21,100	20,800	20,800	21,100	21,300	22,200	22,200	22,500	23,700	24,100	24,100	24,400
Middle Quintile	29,500	28,600	28,300	28,400	28,500	29,500	29,900	31,000	30,800	31,100	31,600	31,400	31,200	31,800	31,400	31,700	32,700	33,100	33,700	34,700	35,500	35,500	36,200
Fourth Quintile	40,700	39,800	39,600	40,200	40,800	42,200	42,600	44,200	44,900	45,100	45,700	45,000	44,700	45,300	45,500	46,000	46,900	48,000	48,500	50,300	51,600	51,800	52,000

Highest Quintile	75,200	73,300	73,300	76,700	79,500	84,300	86,900	95,200	89,900	98,100	97,500	96,900	92,900	97,000	93,600	95,500	98,300	102,300	109,300	115,200	120,600	125,100	114,800
All	40,600	39,500	39,100	40,500	40,800	41,700	43,500	46,300	45,400	48,100	48,000	48,000	46,500	47,800	46,900	47,400	47,800	49,400	50,900	53,000	54,900	55,400	53,400
Top 10%	94,200	92,600	92,100	97,700	101,800	109,600	115,000	127,900	118,300	133,000	131,300	131,000	122,400	130,200	123,300	126,900	129,900	137,900	150,600	161,200	167,900	174,800	155,200
Top 5%	125,400	121,900	120,800	132,600	135,800	148,100	158,800	182,700	161,500	188,700	185,100	185,500	168,600	184,200	167,200	176,900	183,300	193,200	220,900	240,000	246,300	261,400	219,900
Top 1%	274,800	272,500	274,500	319,800	324,000	363,500	410,900	506,000	390,000	517,300	486,300	504,800	422,400	476,000	401,700	436,500	459,300	500,700	606,200	695,400	709,400	758,000	591,200

Share of Income (Percent)

Pretax Income

Lowest Quintile	3.2	3.3	3.2	3.1	2.9	3.4	2.9	2.9	2.4	2.3	2.4	2.5	2.7	2.6	2.6	2.6	2.9	2.7	2.7	2.8	2.9	2.7	2.9
Second Quintile	7.3	7.1	7.1	6.8	6.7	7.1	6.9	6.4	6.9	6.7	6.8	6.6	6.7	6.4	6.4	6.6	6.6	6.6	6.5	6.6	6.5	6.5	6.8
Middle Quintile	11.4	11.4	11.8	11.4	11.6	11.6	11.4	11.1	11.3	10.7	11.4	11.1	11.3	11.3	11.3	11.2	11.6	11.1	10.9	10.7	10.5	10.6	10.8
Fourth Quintile	20.9	20.9	20.6	20.2	20.9	20.1	19.8	19.7	20.6	20.0	20.2	20.1	20.6	20.0	20.5	20.5	21.0	20.4	19.7	20.1	20.0	19.7	21.0
Highest Quintile	57.4	57.7	57.7	58.9	58.2	58.4	59.5	60.6	59.5	61.0	59.8	60.5	59.5	60.7	60.1	59.9	58.8	59.9	60.9	60.3	60.6	60.9	59.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	38.7	38.5	38.7	39.4	39.6	39.5	40.5	42.0	40.1	42.4	41.0	41.9	41.4	42.9	41.5	41.6	41.3	42.0	43.3	43.0	43.8	44.7	42.3
Top 5%	24.4	24.6	24.6	25.2	25.5	25.8	27.1	28.5	26.3	29.4	27.9	28.8	28.1	29.5	28.4	28.3	28.1	29.2	30.5	30.5	31.7	32.6	29.7
Top 1%	9.7	9.5	9.2	10.2	10.1	10.6	11.9	13.1	11.3	14.5	12.9	14.1	12.7	14.5	12.8	13.5	13.1	14.2	16.0	16.3	16.7	17.9	14.5

After-Tax Income

Lowest Quintile	3.8	3.8	3.8	3.6	3.3	3.9	3.3	3.3	2.8	2.7	2.8	2.9	3.1	2.9	3.0	3.0	3.4	3.2	3.2	3.3	3.4	3.3	3.4
Second Quintile	8.1	7.9	7.8	7.4	7.3	7.7	7.5	6.9	7.6	7.3	7.5	7.2	7.3	7.1	7.1	7.4	7.4	7.4	7.2	7.4	7.3	7.3	7.6
Middle Quintile	12.1	12.0	12.4	11.9	12.1	12.1	11.8	11.5	11.9	11.2	11.9	11.6	11.9	11.9	11.9	11.9	12.3	11.8	11.6	11.4	11.2	11.4	11.6
Fourth Quintile	21.4	21.4	21.0	20.4	21.2	20.3	20.1	19.8	21.1	20.4	20.6	20.5	21.0	20.6	21.2	21.3	21.8	21.3	20.6	20.9	20.8	20.5	21.8
Highest Quintile	54.9	55.2	55.5	57.2	56.7	56.8	58.2	59.3	57.7	59.3	58.1	58.9	57.7	58.8	57.9	57.6	56.4	57.4	58.4	57.7	57.9	58.2	56.5
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Top 10%	36.2	36.2	36.7	37.9	38.2	38.1	39.4	40.9	38.2	40.8	39.5	40.4	39.7	41.0	39.2	39.0	38.7	39.2	40.6	40.3	41.1	41.9	39.6
Top 5%	22.2	22.6	23.0	24.1	24.4	24.7	26.1	27.7	24.6	27.9	26.5	27.5	26.6	27.8	26.1	25.9	25.6	26.5	27.9	28.0	29.1	29.9	27.3
Top 1%	8.2	8.3	8.4	9.6	9.4	9.9	11.3	12.7	10.2	13.4	12.0	13.2	11.6	13.2	11.1	11.5	11.1	12.1	13.9	14.4	14.8	15.9	12.7

Minimum Adjusted Income (2001 dollars)

Lowest Quintile	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Second Quintile	14,800	14,200	14,000	13,600	13,000	13,800	13,900	14,100	13,600	13,900	14,300	14,600	14,600	14,200	14,400	14,600	15,300	15,000	15,400	16,200	16,600	16,200	16,300
Middle Quintile	23,400	22,700	22,500	22,000	21,800	22,700	23,100	23,800	23,700	24,200	24,600	24,600	24,100	24,200	24,300	24,700	25,500	25,800	26,100	27,100	27,700	27,500	27,600
Fourth Quintile	32,100	31,200	31,500	31,100	31,100	32,500	33,000	34,100	34,300	35,000	35,400	35,200	34,800	35,100	35,100	35,900	36,500	37,000	37,600	39,000	39,800	40,000	39,800
Highest Quintile	44,800	43,800	44,200	44,200	44,600	46,400	47,100	49,200	49,800	50,800	51,500	50,800	50,000	50,700	51,100	51,900	53,200	54,300	55,600	57,700	59,400	60,000	59,400
Top 10%	57,300	56,600	56,700	57,000	57,700	60,800	61,900	64,800	65,700	67,300	68,300	67,100	66,100	67,300	67,700	68,700	71,100	73,100	75,300	78,500	80,800	82,300	80,300
Top 5%	72,700	71,100	71,800	71,400	73,100	77,200	79,200	84,100	84,000	86,400	88,500	87,100	85,600	88,300	88,000	89,900	93,600	96,300	101,000	105,400	108,600	111,400	107,300
Top 1%	142,200	138,000	136,000	136,700	142,700	152,600	158,700	184,300	172,900	186,100	188,700	180,000	176,500	186,700	183,600	189,200	201,200	212,400	225,500	240,600	256,600	264,300	238,000

Source: Congressional Budget Office.

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The minimum adjusted income is the lower income boundary for each quintile.