

Shares of Federal Tax Liabilities for All Households, by Comprehensive Household Income Quintile, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Share of Total Federal Tax Liabilities									
1979	2.1	7.2	13.2	21.0	56.4	100.0	40.7	29.6	15.4
1980	2.0	7.0	13.3	21.3	56.3	100.0	40.0	28.7	14.2
1981	2.0	7.1	13.6	21.9	55.2	100.0	38.6	27.2	12.9
1982	2.1	7.1	13.6	22.1	55.0	100.0	38.0	26.5	12.8
1983	2.2	6.9	13.3	21.8	55.7	100.0	39.0	27.7	14.0
1984	2.4	7.2	13.2	21.4	55.6	100.0	39.3	28.2	14.7
1985	2.3	7.2	13.2	21.3	55.8	100.0	39.5	28.4	14.8
1986	2.1	6.8	12.7	20.8	57.5	100.0	41.6	30.7	17.1
1987	1.8	6.5	12.4	20.7	58.4	100.0	42.2	30.8	16.2
1988	1.7	6.4	12.2	20.4	59.1	100.0	43.2	32.3	18.1
1989	1.6	6.4	12.6	20.6	58.7	100.0	42.5	31.3	16.7
1990	1.9	6.8	12.6	20.7	57.9	100.0	41.7	30.6	16.2
1991	1.9	6.6	12.6	20.9	57.9	100.0	41.7	30.3	15.7
1992	1.7	6.2	12.2	20.2	59.5	100.0	43.6	32.3	17.5
1993	1.6	6.0	11.8	19.8	60.5	100.0	44.9	33.8	18.7
1994	1.3	5.8	11.8	19.8	61.1	100.0	45.6	34.4	19.4
1995	1.3	5.8	11.4	19.3	61.9	100.0	46.6	35.4	20.1
1996	1.1	5.5	11.1	18.8	63.4	100.0	48.3	37.3	21.8
1997	1.1	5.4	10.8	18.3	64.2	100.0	49.3	38.3	22.7
1998	1.1	5.2	10.5	18.2	64.9	100.0	49.9	38.9	23.3
1999	1.1	5.2	10.2	17.8	65.6	100.0	51.0	40.2	24.3
2000	1.1	4.8	9.8	17.5	66.6	100.0	52.2	41.4	25.5
2001	1.0	4.9	10.1	18.4	65.3	100.0	50.0	38.5	22.7
2002	1.0	4.9	10.4	18.8	64.8	100.0	49.2	37.6	21.4
2003	1.0	4.5	10.0	18.4	65.8	100.0	50.4	39.0	22.9
2004	0.9	4.4	9.7	17.6	67.2	100.0	52.5	41.4	25.4
2005	0.8	4.2	9.2	16.8	68.8	100.0	54.8	44.0	27.7
2006	0.8	4.1	9.0	16.5	69.3	100.0	55.4	44.7	28.4
2007	0.8	4.4	9.2	16.5	68.9	100.0	55.0	44.3	28.1

Share of Individual Income Tax Liabilities									
1979	0.0	4.1	10.7	20.2	64.9	100.0	48.1	35.6	18.3
1980	0.1	4.2	10.8	20.2	64.8	100.0	47.6	34.9	17.4
1981	0.2	4.4	10.9	20.6	63.9	100.0	46.6	33.9	16.3
1982	0.2	4.0	10.6	20.2	64.9	100.0	47.6	35.0	17.7
1983	0.2	3.8	10.2	19.7	66.1	100.0	49.1	36.6	19.6
1984	0.3	4.1	10.1	19.2	66.3	100.0	49.9	37.7	20.7
1985	0.2	4.0	9.9	19.0	66.9	100.0	50.5	38.3	21.2
1986	0.2	3.7	9.2	18.0	68.9	100.0	53.4	41.6	24.6
1987	-0.3	3.1	8.7	17.5	70.9	100.0	54.7	42.1	23.5
1988	-0.4	2.9	8.5	17.2	71.9	100.0	56.3	44.5	26.6
1989	-0.7	2.8	8.9	17.6	71.4	100.0	55.3	42.9	24.3
1990	-0.4	3.3	8.9	17.8	70.4	100.0	54.3	42.1	23.8
1991	-0.8	2.9	9.0	18.0	70.8	100.0	54.5	42.1	23.4
1992	-0.9	2.5	8.4	17.1	73.0	100.0	57.2	44.9	26.2
1993	-1.0	2.3	8.1	16.8	73.8	100.0	58.4	46.4	27.6
1994	-1.7	1.8	8.1	16.9	74.9	100.0	59.3	46.9	27.8
1995	-2.0	1.9	7.7	16.2	76.1	100.0	60.8	48.5	29.0
1996	-2.1	1.6	7.3	15.5	77.6	100.0	62.9	50.9	31.4
1997	-2.0	1.7	7.2	14.9	78.2	100.0	63.7	51.8	32.3
1998	-2.1	1.3	6.4	14.6	79.8	100.0	65.4	53.4	33.5
1999	-1.9	1.3	6.1	14.0	80.6	100.0	66.7	55.1	35.0
2000	-1.6	1.1	5.7	13.5	81.2	100.0	67.7	56.2	36.5
2001	-2.3	0.3	5.3	14.3	82.4	100.0	67.7	55.2	34.4
2002	-2.7	-0.2	5.4	14.7	82.7	100.0	67.5	54.5	33.0
2003	-3.0	-1.1	4.7	14.6	84.8	100.0	69.6	56.6	34.6
2004	-2.9	-0.9	4.7	13.8	85.3	100.0	70.8	58.5	36.7
2005	-2.9	-0.9	4.4	13.1	86.3	100.0	72.7	60.7	38.8
2006	-2.8	-0.8	4.4	12.9	86.3	100.0	72.8	60.9	39.1
2007	-3.0	-0.3	4.6	12.7	86.0	100.0	72.7	61.0	39.5

Shares of Federal Tax Liabilities for All Households, by Comprehensive Household Income Quintile, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
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Share of Social Insurance Tax Liabilities

1979	4.5	12.5	19.8	27.4	35.9	100.0	18.5	8.5	1.3
1980	4.4	12.1	19.5	27.2	36.8	100.0	19.1	9.1	1.4
1981	4.3	11.9	19.2	27.0	37.5	100.0	19.9	9.6	1.6
1982	4.1	11.3	18.7	26.7	39.2	100.0	21.2	10.5	2.0
1983	4.0	10.9	18.3	26.8	39.9	100.0	21.8	11.0	2.0
1984	4.2	11.2	18.3	26.5	39.7	100.0	21.4	10.8	2.0
1985	4.0	11.2	18.3	26.4	39.9	100.0	21.6	10.8	1.9
1986	3.9	11.0	18.1	26.7	40.2	100.0	21.6	10.7	1.9
1987	3.5	10.6	18.0	26.9	40.8	100.0	22.0	11.1	2.1
1988	3.6	10.8	17.8	27.0	40.7	100.0	22.0	11.2	2.1
1989	3.8	10.8	18.2	26.6	40.4	100.0	22.0	11.2	2.2
1990	4.0	11.1	17.8	26.5	40.5	100.0	22.2	11.5	2.2
1991	4.0	10.6	17.2	26.2	41.9	100.0	24.0	12.9	2.8
1992	3.8	10.3	17.3	26.1	42.3	100.0	24.0	12.9	2.7
1993	3.8	10.2	17.0	26.0	42.8	100.0	24.6	13.5	2.9
1994	3.7	10.1	16.9	25.8	43.3	100.0	25.3	14.1	3.7
1995	4.1	10.4	16.9	25.9	42.6	100.0	24.8	13.6	3.5
1996	4.1	10.4	16.9	25.8	42.7	100.0	24.8	13.8	3.6
1997	4.2	10.5	16.8	25.7	42.6	100.0	24.8	13.7	3.7
1998	4.4	10.4	16.6	25.8	42.5	100.0	24.5	13.6	3.7
1999	4.4	10.5	16.5	25.7	42.8	100.0	25.0	14.1	4.0
2000	4.2	10.2	16.3	25.8	43.3	100.0	25.6	14.6	4.3
2001	4.2	10.3	16.4	25.2	43.8	100.0	26.0	14.6	4.0
2002	4.1	10.2	16.2	25.0	44.3	100.0	26.4	15.0	3.9
2003	4.1	10.0	16.1	25.0	44.7	100.0	26.6	15.0	3.9
2004	4.1	10.1	16.5	24.9	44.3	100.0	26.2	14.8	4.0
2005	4.3	10.3	16.5	25.1	43.7	100.0	25.9	14.5	3.9
2006	4.4	10.3	16.6	25.0	43.5	100.0	25.7	14.5	4.0
2007	4.8	10.8	16.6	24.7	42.9	100.0	25.4	14.4	4.1

Share of Corporate Income Tax Liabilities

1979	1.8	4.1	6.7	10.5	76.5	100.0	66.7	57.9	37.8
1980	1.8	3.9	7.0	11.3	75.5	100.0	65.0	55.6	35.6
1981	1.6	3.8	7.1	11.9	74.9	100.0	64.6	55.4	35.8
1982	1.7	4.0	7.5	12.1	73.8	100.0	63.3	54.9	37.7
1983	1.6	3.8	7.5	12.2	74.2	100.0	63.7	55.2	37.6
1984	1.9	3.8	7.5	12.7	73.2	100.0	63.5	55.1	38.5
1985	1.4	3.7	7.5	12.3	74.2	100.0	64.9	56.9	39.7
1986	1.4	3.3	7.2	11.7	75.7	100.0	67.4	59.5	42.8
1987	1.3	3.8	7.7	12.8	73.1	100.0	64.0	55.3	36.7
1988	1.2	3.4	7.5	11.6	74.9	100.0	66.5	58.4	40.7
1989	1.2	3.6	7.0	11.7	75.2	100.0	66.0	57.4	39.1
1990	1.2	3.2	6.9	11.6	75.6	100.0	66.3	57.4	39.7
1991	1.4	3.4	7.5	11.6	74.5	100.0	64.7	56.2	38.3
1992	1.3	3.2	6.9	10.8	76.4	100.0	67.8	59.0	40.7
1993	1.1	3.0	6.3	10.3	77.9	100.0	69.2	60.5	42.2
1994	1.0	2.7	6.2	10.1	78.5	100.0	70.0	62.1	44.5
1995	1.1	2.6	5.9	10.0	79.0	100.0	70.1	61.5	43.2
1996	0.9	2.4	5.8	9.7	80.1	100.0	71.2	62.4	44.5
1997	0.8	2.2	5.3	9.2	81.5	100.0	72.6	64.1	45.7
1998	0.8	2.2	5.4	8.7	82.0	100.0	73.8	65.4	47.9
1999	0.8	2.2	5.5	8.5	82.1	100.0	73.8	65.7	47.8
2000	0.9	2.1	5.3	8.0	82.9	100.0	74.6	66.5	49.1
2001	0.7	2.0	4.8	8.5	82.6	100.0	74.8	67.8	51.8
2002	0.6	1.8	4.3	8.0	83.4	100.0	76.0	69.5	53.4
2003	0.6	1.5	3.7	6.9	85.9	100.0	79.5	73.3	57.6
2004	0.6	1.5	3.0	6.5	87.3	100.0	81.4	74.7	59.5
2005	0.6	1.4	3.3	6.4	87.2	100.0	80.8	73.9	57.7
2006	0.6	1.4	3.2	6.6	87.4	100.0	80.6	73.6	57.3
2007	0.6	1.4	3.3	6.8	86.8	100.0	80.0	73.0	57.0

Shares of Federal Tax Liabilities for All Households, by Comprehensive Household Income Quintile, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Share of Federal Excise Tax Liabilities									
1979	9.9	15.0	18.2	21.6	34.8	100.0	21.4	13.1	4.6
1980	9.7	14.7	18.1	21.6	35.2	100.0	21.7	13.4	4.6
1981	9.6	14.6	18.4	21.7	34.9	100.0	21.3	13.1	4.6
1982	9.7	14.5	18.2	22.2	34.8	100.0	20.8	12.6	4.4
1983	10.8	14.5	17.8	22.1	34.2	100.0	20.4	12.7	4.6
1984	11.6	14.9	17.6	22.0	33.3	100.0	20.0	12.2	4.5
1985	11.2	14.7	17.5	21.6	34.3	100.0	21.2	13.4	5.0
1986	10.2	14.3	17.7	21.2	36.0	100.0	23.1	15.1	6.4
1987	10.1	14.8	18.1	21.8	34.7	100.0	21.5	13.3	5.0
1988	9.7	15.0	17.9	22.0	35.1	100.0	21.7	13.6	5.4
1989	9.6	14.5	18.2	22.5	34.7	100.0	20.8	12.7	4.5
1990	10.6	14.8	18.2	22.2	33.8	100.0	20.2	12.2	4.2
1991	10.7	14.8	18.7	22.1	33.3	100.0	20.2	12.3	4.2
1992	10.6	15.2	18.4	22.0	33.3	100.0	20.0	12.1	4.1
1993	10.9	15.0	18.2	21.5	33.7	100.0	20.7	12.7	4.3
1994	10.8	15.1	18.5	21.8	33.0	100.0	20.0	12.1	4.1
1995	10.9	15.2	18.3	22.1	32.9	100.0	19.5	11.7	4.1
1996	10.7	15.4	18.4	21.6	33.3	100.0	20.1	12.2	4.2
1997	11.1	15.0	17.8	21.0	34.6	100.0	21.5	13.5	5.1
1998	10.9	14.5	18.1	21.1	35.1	100.0	21.6	13.5	5.3
1999	10.8	14.6	18.1	21.3	34.9	100.0	21.6	13.7	5.0
2000	10.8	14.4	18.0	21.6	34.8	100.0	21.2	13.1	4.9
2001	10.9	14.7	18.1	22.6	33.3	100.0	20.0	12.1	4.2
2002	11.2	15.3	18.7	22.4	32.0	100.0	19.1	11.6	4.0
2003	11.4	15.2	18.8	22.2	32.0	100.0	19.2	11.8	4.3
2004	11.1	14.9	18.4	22.1	33.1	100.0	20.2	12.6	4.8
2005	11.2	14.6	17.9	21.9	34.2	100.0	21.3	13.6	5.5
2006	11.8	14.6	18.0	21.6	33.6	100.0	20.6	12.9	5.0
2007	11.0	14.1	18.1	22.2	34.3	100.0	20.7	12.7	4.7

Source: Congressional Budget Office.

Notes: Average tax rates are calculated by dividing taxes by comprehensive household income.

Comprehensive household income equals pretax cash income plus income from other sources. Pretax cash income is the sum of wages, salaries, self-employment income, rents, taxable and nontaxable interest, dividends, realized capital gains, cash transfer payments, and retirement benefits plus taxes paid by businesses (corporate income taxes and the employer's share of Social Security, Medicare, and federal unemployment insurance payroll taxes) and 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).

Income categories are defined by ranking all people by their comprehensive household income adjusted for household size—that is, divided by the square root of the household's size. (A household consists of the people who share a housing unit, regardless of their relationships.) Quintiles, or fifths, contain equal numbers of people. Households with negative income (business or investment losses larger than other income) are excluded from the lowest income category but are included in totals.

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