

Average Federal Tax Rates for Nonelderly Childless 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%
Total Average Federal Tax Rate									
1979	11.1	16.3	19.6	22.3	27.6	24.3	29.2	31.3	36.4
1980	10.9	16.2	20.0	22.5	27.6	24.4	29.0	30.5	34.2
1981	11.5	16.8	20.5	23.5	27.7	24.8	28.7	29.6	31.5
1982	11.0	15.8	19.3	22.2	25.3	23.0	26.0	26.5	27.7
1983	12.0	15.6	19.0	21.5	24.5	22.4	25.1	25.6	27.5
1984	12.7	16.3	19.6	21.9	24.8	22.7	25.4	26.0	28.2
1985	13.0	16.9	19.9	22.0	24.6	22.9	25.1	25.5	27.0
1986	12.5	16.6	19.9	22.2	24.5	22.9	24.8	24.9	25.5
1987	13.3	16.3	19.6	21.7	26.1	23.7	27.3	28.5	31.4
1988	13.2	16.7	19.9	22.1	26.0	23.8	26.8	27.7	29.5
1989	12.8	16.5	19.9	22.0	25.7	23.5	26.5	27.2	28.8
1990	13.6	16.9	20.0	22.2	25.7	23.7	26.5	27.2	28.6
1991	13.2	16.6	19.8	22.1	26.0	23.7	26.9	27.9	30.1
1992	13.2	16.1	19.6	21.7	26.1	23.8	27.2	28.3	30.5
1993	12.7	16.2	19.5	21.6	26.9	24.2	28.5	30.1	34.3
1994	11.6	16.2	19.8	21.7	27.6	24.6	29.3	31.2	35.7
1995	11.8	16.4	19.7	21.9	27.9	24.8	29.6	31.4	35.9
1996	11.3	16.0	19.7	21.8	28.0	24.8	29.8	31.6	35.8
1997	11.4	16.4	19.9	21.9	28.2	25.1	29.8	31.5	34.9
1998	11.1	15.8	19.7	22.0	27.9	24.7	29.4	30.9	33.6
1999	11.3	16.2	19.7	22.0	28.3	25.0	29.7	31.1	33.7
2000	10.8	15.7	19.5	22.0	28.2	25.0	29.6	31.0	33.1
2001	10.2	14.4	18.0	20.8	26.9	23.6	28.4	29.9	33.0
2002	9.5	13.7	17.5	20.1	26.2	22.8	27.8	29.2	32.7
2003	9.6	13.0	16.8	19.5	25.0	21.8	26.5	28.0	31.4
2004	9.3	13.4	16.9	19.4	25.2	22.0	26.8	28.3	31.3
2005	10.1	13.5	16.9	19.6	25.7	22.5	27.3	28.9	31.6
2006	10.3	13.5	17.0	19.6	25.7	22.5	27.2	28.7	31.1
2007	9.9	13.6	17.0	19.5	25.1	21.9	26.4	27.6	29.6

Average Individual Income Tax Rate									
1979	1.0	5.0	8.1	10.8	16.2	12.8	17.7	19.5	22.6
1980	1.3	5.4	8.7	11.3	17.0	13.5	18.5	20.1	23.1
1981	1.5	5.7	8.9	11.8	17.1	13.8	18.5	19.9	21.8
1982	1.3	5.0	8.1	10.8	15.6	12.7	16.9	18.3	20.7
1983	1.3	4.6	7.5	9.8	14.2	11.6	15.4	16.7	19.6
1984	1.5	4.8	7.5	9.6	14.0	11.4	15.3	16.7	19.6
1985	1.4	4.9	7.6	9.6	14.0	11.5	15.2	16.5	19.1
1986	1.0	4.7	7.5	9.6	14.1	11.6	15.3	16.5	18.6
1987	0.4	4.0	6.9	8.9	14.8	11.7	16.6	18.5	22.2
1988	0.3	4.1	7.0	8.9	14.8	11.9	16.5	18.2	21.2
1989	0.3	4.0	7.0	9.0	14.6	11.6	16.2	17.8	20.5
1990	0.6	4.3	7.0	9.0	14.5	11.7	16.1	17.7	20.4
1991	0.3	4.0	6.8	8.9	14.5	11.5	16.1	17.8	21.2
1992	0.0	3.6	6.6	8.6	14.7	11.6	16.4	18.3	21.8
1993	-0.1	3.5	6.6	8.5	14.8	11.6	16.8	18.9	23.7
1994	-1.5	3.2	6.5	8.5	15.0	11.7	17.0	19.3	23.7
1995	-1.0	3.5	6.4	8.6	15.4	11.8	17.4	19.6	24.2
1996	-1.1	3.4	6.5	8.6	15.9	12.2	18.1	20.4	25.0
1997	-0.9	3.5	6.7	8.7	16.3	12.6	18.4	20.7	24.5
1998	-1.2	3.2	6.5	8.8	16.4	12.5	18.5	20.7	24.1
1999	-1.3	3.4	6.5	8.9	16.9	12.9	19.1	21.2	24.7
2000	-1.5	3.1	6.5	8.9	17.2	13.1	19.3	21.5	24.6
2001	-2.0	2.0	5.3	7.9	15.9	11.7	18.1	20.4	24.6
2002	-2.2	1.4	5.0	7.5	15.1	11.0	17.2	19.4	24.0
2003	-2.5	0.9	4.4	7.0	13.4	9.8	15.3	17.3	21.0
2004	-2.6	1.2	4.4	7.0	13.6	10.0	15.5	17.4	20.4
2005	-2.5	1.3	4.6	7.0	13.9	10.3	15.8	17.6	20.1
2006	-2.6	1.3	4.6	7.0	13.9	10.2	15.7	17.4	19.6
2007	-2.6	1.5	4.7	7.1	14.0	10.2	15.8	17.6	19.8

Average Federal Tax Rates for Nonelderly Childless 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%
Average Social Insurance Tax Rate									
1979	6.7	8.6	9.2	9.4	6.6	7.7	5.5	3.8	1.2
1980	6.7	8.4	9.2	9.4	6.7	7.7	5.6	4.1	1.3
1981	7.2	9.1	9.7	10.1	7.4	8.4	6.3	4.7	1.6
1982	7.1	9.0	9.7	10.0	7.6	8.5	6.6	5.0	2.0
1983	7.3	8.8	9.7	10.0	7.7	8.5	6.6	5.1	2.0
1984	7.3	9.1	10.1	10.4	7.9	8.8	6.6	5.0	1.8
1985	8.0	9.8	10.5	10.8	7.8	8.9	6.5	4.8	1.6
1986	8.0	9.7	10.6	11.0	7.7	8.9	6.3	4.5	1.4
1987	8.3	9.8	10.6	10.9	8.1	9.1	6.7	5.1	1.9
1988	8.9	10.2	11.0	11.4	7.9	9.1	6.4	4.7	1.6
1989	9.1	10.3	11.1	11.2	8.0	9.2	6.6	4.8	1.8
1990	9.3	10.5	11.2	11.6	8.1	9.4	6.7	4.9	1.8
1991	9.2	10.3	11.1	11.5	8.5	9.7	7.4	5.8	2.6
1992	9.1	10.0	11.0	11.4	8.3	9.5	7.0	5.4	2.3
1993	8.9	10.1	10.9	11.2	8.6	9.6	7.5	5.9	2.6
1994	8.9	10.2	11.1	11.3	8.7	9.7	7.6	6.0	3.0
1995	8.9	10.3	11.1	11.5	8.6	9.7	7.4	5.8	2.8
1996	8.9	10.3	11.1	11.4	8.4	9.5	7.1	5.5	2.7
1997	9.0	10.4	11.3	11.5	8.0	9.3	6.7	5.1	2.4
1998	9.1	10.4	11.3	11.5	7.9	9.3	6.5	4.9	2.2
1999	9.2	10.6	11.4	11.4	7.8	9.2	6.4	4.9	2.3
2000	8.9	10.4	11.4	11.5	7.6	9.1	6.3	4.7	2.3
2001	9.2	10.5	11.2	11.5	8.5	9.6	7.3	5.8	2.8
2002	8.8	10.5	11.0	11.3	8.8	9.8	7.7	6.2	3.0
2003	9.0	10.2	10.9	11.2	8.7	9.6	7.5	6.0	2.9
2004	8.9	10.3	10.9	11.0	8.1	9.3	6.9	5.3	2.4
2005	9.4	10.3	10.7	11.0	7.4	8.8	6.1	4.5	2.0
2006	9.5	10.3	10.8	11.0	7.3	8.8	6.0	4.4	1.9
2007	9.8	10.5	10.8	11.0	7.5	8.9	6.2	4.6	2.0

Average Corporate Income Tax Rate									
1979	1.3	1.2	1.1	1.1	4.1	2.8	5.4	7.4	12.1
1980	1.2	1.0	1.0	1.0	3.3	2.3	4.3	5.7	9.4
1981	1.0	0.8	0.8	0.8	2.6	1.8	3.3	4.5	7.7
1982	0.7	0.6	0.5	0.5	1.6	1.2	2.0	2.7	4.8
1983	0.9	0.7	0.7	0.7	1.9	1.4	2.5	3.3	5.6
1984	1.4	0.9	0.8	0.8	2.2	1.6	2.8	3.8	6.3
1985	0.9	0.7	0.7	0.7	2.1	1.6	2.7	3.6	5.8
1986	1.0	0.7	0.7	0.7	2.0	1.5	2.6	3.3	5.1
1987	1.2	0.9	0.9	0.9	2.6	1.9	3.3	4.4	6.9
1988	1.0	0.8	0.9	0.8	2.6	2.0	3.4	4.4	6.4
1989	0.9	0.8	0.7	0.8	2.5	1.8	3.2	4.1	6.2
1990	0.9	0.7	0.7	0.7	2.5	1.8	3.2	4.1	6.2
1991	0.9	0.7	0.7	0.7	2.2	1.6	2.9	3.7	6.0
1992	1.0	0.7	0.6	0.6	2.4	1.8	3.1	4.1	6.1
1993	0.9	0.8	0.7	0.8	2.8	2.0	3.6	4.8	7.6
1994	0.8	0.8	0.7	0.8	3.1	2.2	4.1	5.4	8.7
1995	1.0	0.8	0.8	0.8	3.3	2.3	4.2	5.5	8.6
1996	0.9	0.8	0.8	0.8	3.2	2.3	4.1	5.3	7.9
1997	0.8	0.8	0.7	0.8	3.3	2.3	4.2	5.3	7.6
1998	0.7	0.6	0.6	0.7	3.0	2.1	3.8	4.9	7.1
1999	0.7	0.6	0.6	0.7	2.9	2.0	3.7	4.6	6.5
2000	0.8	0.6	0.5	0.6	2.8	2.0	3.5	4.4	6.1
2001	0.4	0.4	0.4	0.4	2.0	1.4	2.6	3.3	5.3
2002	0.3	0.3	0.3	0.3	1.8	1.2	2.3	3.2	5.4
2003	0.5	0.4	0.4	0.4	2.4	1.6	3.2	4.3	7.2
2004	0.5	0.4	0.4	0.5	3.0	2.0	4.0	5.2	8.2
2005	0.7	0.5	0.6	0.6	4.0	2.7	5.1	6.5	9.3
2006	0.7	0.6	0.6	0.7	4.0	2.7	5.2	6.5	9.4
2007	0.6	0.5	0.5	0.7	3.2	2.2	4.1	5.2	7.6

Average Federal Tax Rates for Nonelderly Childless 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%
Average Excise Tax Rate									
1979	2.1	1.6	1.3	1.0	0.8	1.0	0.7	0.6	0.4
1980	1.8	1.4	1.1	0.9	0.7	0.8	0.6	0.5	0.4
1981	1.7	1.2	1.0	0.8	0.6	0.8	0.5	0.5	0.4
1982	1.9	1.2	1.0	0.8	0.6	0.8	0.5	0.5	0.3
1983	2.4	1.5	1.1	1.0	0.7	0.9	0.6	0.5	0.4
1984	2.4	1.5	1.2	1.0	0.7	0.9	0.6	0.5	0.4
1985	2.7	1.5	1.2	1.0	0.7	0.9	0.6	0.6	0.4
1986	2.5	1.5	1.1	0.9	0.7	0.9	0.6	0.5	0.4
1987	3.3	1.6	1.2	1.0	0.7	0.9	0.6	0.5	0.4
1988	3.0	1.6	1.2	1.0	0.6	0.9	0.5	0.5	0.3
1989	2.5	1.4	1.1	0.9	0.6	0.8	0.5	0.4	0.3
1990	2.8	1.5	1.1	0.9	0.6	0.8	0.5	0.4	0.3
1991	2.8	1.6	1.2	1.0	0.7	0.9	0.6	0.5	0.3
1992	3.1	1.7	1.3	1.1	0.7	1.0	0.6	0.5	0.3
1993	3.0	1.8	1.3	1.1	0.7	1.0	0.6	0.5	0.3
1994	3.4	1.9	1.5	1.2	0.7	1.1	0.6	0.5	0.3
1995	2.9	1.8	1.4	1.1	0.7	1.0	0.6	0.5	0.3
1996	2.6	1.6	1.3	1.0	0.6	0.9	0.5	0.4	0.3
1997	2.5	1.6	1.2	1.0	0.6	0.9	0.5	0.4	0.3
1998	2.5	1.5	1.2	1.0	0.6	0.9	0.5	0.4	0.3
1999	2.7	1.6	1.3	1.0	0.6	0.9	0.5	0.4	0.3
2000	2.8	1.5	1.2	1.0	0.5	0.8	0.5	0.4	0.2
2001	2.6	1.5	1.1	0.9	0.6	0.8	0.5	0.4	0.2
2002	2.6	1.5	1.2	0.9	0.6	0.9	0.5	0.4	0.3
2003	2.7	1.5	1.2	0.9	0.5	0.8	0.5	0.4	0.3
2004	2.6	1.5	1.1	0.9	0.5	0.8	0.4	0.4	0.2
2005	2.4	1.4	1.1	0.9	0.5	0.7	0.4	0.3	0.2
2006	2.7	1.4	1.0	0.8	0.4	0.7	0.4	0.3	0.2
2007	2.0	1.1	0.9	0.7	0.4	0.6	0.3	0.3	0.2

Source: Congressional Budget Office.

Notes: Average tax rates are calculated by dividing taxes by comprehensive household income. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

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

Shares of Federal Tax Liabilities for Nonelderly Childless 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	1.5	4.9	9.2	19.1	65.2	100.0	46.5	31.5	14.6
1980	1.5	4.7	9.3	19.2	65.3	100.0	45.7	30.7	13.3
1981	1.5	4.8	9.7	19.5	64.4	100.0	44.8	29.4	11.7
1982	1.5	4.7	9.5	19.4	64.8	100.0	44.5	29.0	12.3
1983	1.6	4.7	9.8	20.1	63.7	100.0	44.3	29.2	12.4
1984	1.9	5.1	10.0	19.3	63.5	100.0	44.1	29.6	13.2
1985	1.7	5.1	9.9	19.1	64.0	100.0	44.5	30.2	14.0
1986	1.6	4.7	9.7	19.1	64.8	100.0	45.5	31.1	14.7
1987	1.4	4.8	9.4	18.8	65.5	100.0	46.1	31.6	14.9
1988	1.3	4.7	8.9	18.5	66.4	100.0	47.8	34.2	18.0
1989	1.3	4.8	9.7	18.8	65.2	100.0	46.1	32.2	15.8
1990	1.5	4.7	9.4	18.8	65.4	100.0	46.8	33.0	17.0
1991	1.5	4.7	9.5	19.1	65.0	100.0	47.0	33.0	16.0
1992	1.4	4.3	9.3	18.2	66.5	100.0	48.9	35.0	18.6
1993	1.4	4.3	9.1	18.2	66.8	100.0	48.9	35.3	18.1
1994	1.2	4.4	9.0	18.1	67.1	100.0	49.5	35.9	19.5
1995	1.4	4.4	9.2	18.6	66.2	100.0	49.4	35.6	18.9
1996	1.2	4.3	8.8	17.9	67.6	100.0	50.4	37.1	20.4
1997	1.2	4.2	8.6	17.3	68.5	100.0	51.5	38.4	22.2
1998	1.3	4.2	8.5	17.9	68.0	100.0	51.0	38.1	22.1
1999	1.3	4.2	8.3	17.6	68.5	100.0	52.1	39.5	22.6
2000	1.2	4.1	8.3	17.4	68.9	100.0	53.1	40.4	23.8
2001	1.3	4.0	8.6	18.2	67.7	100.0	51.1	37.6	20.2
2002	1.3	4.2	9.1	18.4	66.9	100.0	49.8	36.3	18.5
2003	1.3	4.0	9.0	18.3	67.2	100.0	49.9	36.6	19.1
2004	1.2	4.1	8.9	17.8	67.8	100.0	51.2	38.4	21.3
2005	1.3	4.0	8.5	17.0	69.0	100.0	53.4	41.2	25.0
2006	1.3	4.1	8.8	17.2	68.4	100.0	52.8	40.6	23.8
2007	1.4	4.3	9.3	17.7	67.0	100.0	51.0	38.5	21.8

Share of Individual Income Tax Liabilities									
1979	0.2	2.8	7.2	17.5	72.2	100.0	53.4	37.1	17.1
1980	0.3	2.8	7.3	17.4	72.2	100.0	52.7	36.5	16.2
1981	0.4	2.9	7.6	17.7	71.4	100.0	51.9	35.5	14.6
1982	0.3	2.7	7.3	17.2	72.5	100.0	52.6	36.5	16.7
1983	0.3	2.7	7.5	17.7	71.8	100.0	52.8	36.9	17.1
1984	0.5	3.0	7.6	17.0	71.9	100.0	53.2	37.9	18.3
1985	0.3	3.0	7.5	16.7	72.5	100.0	53.8	39.0	19.8
1986	0.3	2.6	7.2	16.3	73.7	100.0	55.4	40.6	21.1
1987	0.1	2.4	6.7	15.6	75.2	100.0	56.9	41.6	21.4
1988	0.1	2.3	6.3	15.0	76.4	100.0	59.2	45.2	25.9
1989	0.1	2.4	6.9	15.7	75.0	100.0	57.0	42.6	22.7
1990	0.1	2.5	6.7	15.5	75.3	100.0	57.9	43.7	24.7
1991	0.1	2.3	6.8	15.9	74.9	100.0	57.9	43.5	23.4
1992	0.0	2.0	6.4	14.8	76.8	100.0	60.6	46.5	27.2
1993	0.0	2.0	6.4	15.0	76.7	100.0	60.1	46.3	26.1
1994	-0.3	1.8	6.3	15.0	77.3	100.0	60.7	46.8	27.3
1995	-0.3	2.0	6.3	15.3	76.7	100.0	60.9	46.7	26.8
1996	-0.2	1.8	5.9	14.4	78.1	100.0	62.2	48.8	29.0
1997	-0.2	1.8	5.8	13.7	78.9	100.0	63.5	50.2	31.1
1998	-0.3	1.7	5.6	14.2	78.9	100.0	63.5	50.5	31.2
1999	-0.3	1.7	5.3	13.7	79.5	100.0	64.9	52.1	32.0
2000	-0.3	1.6	5.2	13.4	80.1	100.0	65.9	53.3	33.5
2001	-0.5	1.1	5.1	14.0	80.2	100.0	65.2	51.5	30.3
2002	-0.6	0.9	5.4	14.4	80.0	100.0	64.2	50.2	28.2
2003	-0.7	0.6	5.2	14.6	80.2	100.0	64.2	50.2	28.4
2004	-0.8	0.8	5.2	14.1	80.7	100.0	65.4	52.1	30.6
2005	-0.7	0.8	5.0	13.4	81.5	100.0	67.3	54.8	34.8
2006	-0.7	0.8	5.2	13.6	81.1	100.0	66.8	54.1	32.8
2007	-0.8	1.1	5.6	13.9	80.3	100.0	65.6	52.7	31.3

Shares of Federal Tax Liabilities for Nonelderly Childless 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 Social Insurance Tax Liabilities									
1979	2.8	8.2	13.7	25.6	49.6	100.0	27.6	12.3	1.6
1980	2.8	7.8	13.5	25.3	50.5	100.0	28.0	13.1	1.7
1981	2.8	7.7	13.6	24.7	51.1	100.0	29.1	13.9	1.8
1982	2.6	7.2	13.1	23.9	53.1	100.0	30.6	14.9	2.4
1983	2.5	7.0	13.2	24.7	52.5	100.0	30.6	15.1	2.3
1984	2.9	7.3	13.4	24.0	52.4	100.0	29.9	14.8	2.2
1985	2.6	7.6	13.3	24.0	52.3	100.0	29.6	14.7	2.2
1986	2.6	7.0	13.3	24.5	52.5	100.0	29.7	14.5	2.1
1987	2.2	7.4	13.2	24.7	52.4	100.0	29.5	14.6	2.3
1988	2.3	7.5	12.8	24.9	52.5	100.0	29.7	15.0	2.5
1989	2.4	7.6	13.6	24.5	51.7	100.0	29.2	14.6	2.5
1990	2.5	7.4	13.2	24.7	52.1	100.0	29.8	15.1	2.6
1991	2.6	7.1	13.0	24.5	52.7	100.0	31.8	17.0	3.4
1992	2.5	6.8	13.2	24.2	53.2	100.0	32.0	16.9	3.5
1993	2.5	6.8	12.8	24.0	53.9	100.0	32.2	17.4	3.5
1994	2.4	7.0	12.7	23.9	53.9	100.0	32.5	17.7	4.2
1995	2.7	7.0	13.3	24.8	52.1	100.0	31.8	16.8	3.8
1996	2.5	7.1	13.0	24.4	52.8	100.0	31.5	17.0	4.0
1997	2.6	7.3	13.2	24.3	52.5	100.0	31.1	16.6	4.2
1998	2.8	7.4	13.1	25.1	51.5	100.0	30.2	16.0	3.9
1999	2.9	7.5	13.0	24.9	51.6	100.0	30.7	16.9	4.2
2000	2.7	7.5	13.3	25.1	51.3	100.0	31.1	17.1	4.5
2001	2.8	7.2	13.1	24.6	52.1	100.0	32.1	17.7	4.3
2002	2.7	7.4	13.3	24.1	52.3	100.0	32.2	18.0	4.0
2003	2.7	7.1	13.3	23.9	52.9	100.0	32.3	17.9	4.0
2004	2.8	7.5	13.7	24.1	51.7	100.0	31.2	17.2	4.0
2005	3.1	7.8	13.8	24.5	50.7	100.0	30.2	16.2	4.0
2006	3.0	7.9	14.3	24.8	49.9	100.0	29.7	16.0	3.7
2007	3.5	8.2	14.5	24.5	49.1	100.0	29.2	15.6	3.7
Share of Corporate Income Tax Liabilities									
1979	1.5	3.0	4.4	8.1	82.5	100.0	73.1	63.3	41.4
1980	1.6	3.2	5.1	8.7	81.0	100.0	70.4	59.9	38.3
1981	1.7	2.9	5.3	9.1	80.4	100.0	70.0	59.7	38.6
1982	2.0	3.3	5.1	9.0	79.8	100.0	68.7	60.1	42.3
1983	2.0	3.4	5.6	10.0	78.3	100.0	68.7	59.7	40.2
1984	3.0	3.8	5.8	9.5	76.9	100.0	67.7	59.0	40.8
1985	1.8	3.2	5.3	8.7	80.0	100.0	71.1	62.6	44.6
1986	1.9	3.0	5.0	8.6	80.5	100.0	71.7	63.2	44.3
1987	1.6	3.3	5.2	9.2	79.2	100.0	69.3	60.1	40.9
1988	1.2	2.6	4.7	8.3	81.9	100.0	73.3	65.5	47.3
1989	1.2	2.9	4.6	8.6	81.3	100.0	71.9	63.2	44.3
1990	1.2	2.4	4.2	7.8	82.5	100.0	74.1	65.7	48.4
1991	1.6	2.7	4.7	8.2	81.1	100.0	72.4	64.0	45.8
1992	1.4	2.6	4.1	7.0	83.0	100.0	75.3	67.0	49.7
1993	1.1	2.5	4.1	7.6	83.0	100.0	74.9	67.2	48.0
1994	0.9	2.5	3.7	7.0	84.0	100.0	76.5	69.3	52.9
1995	1.3	2.4	3.9	7.3	83.4	100.0	75.5	67.2	48.9
1996	1.0	2.3	4.0	7.3	84.2	100.0	75.8	67.4	49.2
1997	0.9	2.1	3.3	6.5	86.0	100.0	78.0	69.9	52.6
1998	0.9	2.0	3.3	6.6	86.3	100.0	79.1	71.7	55.1
1999	1.0	2.0	2.9	7.0	86.1	100.0	79.0	71.4	53.1
2000	1.1	1.9	2.8	6.3	86.9	100.0	79.8	72.3	55.0
2001	0.9	1.9	3.0	6.2	86.5	100.0	79.9	73.5	57.0
2002	0.9	1.5	2.9	5.6	86.7	100.0	80.2	74.6	58.1
2003	0.9	1.5	2.7	5.1	88.5	100.0	82.8	77.0	60.5
2004	0.7	1.5	2.3	5.1	89.0	100.0	83.8	77.6	61.6
2005	0.8	1.3	2.4	4.8	89.5	100.0	84.2	78.1	61.8
2006	0.7	1.4	2.5	5.3	88.8	100.0	82.8	76.2	59.3
2007	0.9	1.6	2.9	6.1	87.0	100.0	80.3	73.2	56.0

Shares of Federal Tax Liabilities for Nonelderly Childless 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	7.0	11.6	14.8	21.5	44.5	100.0	27.2	15.3	4.2
1980	7.0	11.3	14.8	21.4	44.9	100.0	27.4	15.8	4.4
1981	7.2	11.2	15.5	20.9	44.2	100.0	27.1	15.5	4.3
1982	7.5	10.9	14.2	21.3	45.6	100.0	27.1	15.1	4.3
1983	7.8	11.0	14.6	22.3	43.5	100.0	26.1	15.0	4.1
1984	8.6	11.4	14.5	21.5	43.3	100.0	25.9	14.7	4.0
1985	8.5	11.2	14.3	20.6	44.6	100.0	27.6	16.6	5.2
1986	8.4	11.2	14.1	20.6	45.0	100.0	28.5	17.4	6.2
1987	8.6	12.0	14.5	21.8	42.5	100.0	25.5	14.5	4.5
1988	8.1	12.1	14.1	22.5	42.8	100.0	25.8	15.1	5.0
1989	7.3	11.6	15.1	22.5	42.9	100.0	25.4	14.8	4.6
1990	8.6	11.7	14.9	22.2	42.1	100.0	24.7	14.0	4.5
1991	8.2	11.5	14.9	22.8	42.1	100.0	25.5	15.0	4.5
1992	8.3	11.7	15.3	22.1	41.9	100.0	25.3	14.7	4.6
1993	8.1	11.5	15.1	21.7	42.7	100.0	25.8	15.1	4.3
1994	8.3	12.1	15.3	22.3	41.1	100.0	24.8	14.3	4.4
1995	8.4	11.8	15.7	23.5	39.9	100.0	24.1	13.6	4.1
1996	7.7	11.8	15.8	22.7	41.4	100.0	24.6	14.3	4.3
1997	8.0	12.1	14.8	22.2	42.2	100.0	25.6	15.0	5.1
1998	8.2	11.8	15.0	22.9	41.7	100.0	24.8	14.5	4.9
1999	8.5	11.7	14.9	22.7	41.7	100.0	25.6	15.5	5.2
2000	9.1	11.9	15.0	22.9	40.6	100.0	24.9	14.7	5.3
2001	9.3	11.9	15.3	23.4	39.7	100.0	24.1	14.2	4.1
2002	9.2	12.6	16.6	22.8	38.3	100.0	23.2	13.6	4.0
2003	9.4	12.2	16.7	22.5	38.6	100.0	23.1	13.6	4.4
2004	9.4	12.4	16.6	22.4	38.7	100.0	23.3	13.8	4.4
2005	9.4	12.7	15.9	22.5	38.9	100.0	23.9	14.8	5.7
2006	10.6	13.2	16.5	21.9	37.4	100.0	22.3	13.3	4.6
2007	10.5	12.3	16.8	22.7	37.3	100.0	22.1	12.9	4.3

Source: Congressional Budget Office.

Notes: Average tax rates are calculated by dividing taxes by comprehensive household income. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

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

Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly Childless Households, by Household Income Category, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
Number of Households (Millions)									
1979	5.1	5.1	5.3	6.8	9.5	32.0	5.0	2.3	0.4
1980	5.3	5.2	5.5	7.0	9.8	32.8	5.1	2.4	0.4
1981	5.5	5.3	5.8	7.0	10.0	33.8	5.3	2.5	0.4
1982	5.5	5.2	5.8	7.0	10.2	33.9	5.3	2.5	0.4
1983	5.6	5.5	6.0	7.4	10.2	34.9	5.3	2.6	0.4
1984	6.5	5.7	6.1	7.2	10.1	35.8	5.2	2.5	0.4
1985	5.9	6.0	6.2	7.5	10.6	36.4	5.4	2.6	0.4
1986	6.2	5.8	6.3	7.6	10.6	36.7	5.4	2.6	0.4
1987	5.3	6.5	6.6	8.1	11.0	37.7	5.5	2.6	0.4
1988	5.4	6.7	6.7	8.4	11.3	38.8	5.7	2.8	0.5
1989	5.5	6.6	7.1	8.4	11.1	38.9	5.6	2.7	0.5
1990	5.6	6.5	7.0	8.6	11.5	39.3	5.8	2.8	0.5
1991	5.9	6.5	7.1	8.7	11.5	39.9	6.0	2.9	0.5
1992	5.8	6.5	7.2	8.7	11.6	39.9	6.0	2.9	0.5
1993	6.0	6.3	7.1	8.7	11.5	39.8	5.9	2.9	0.5
1994	6.0	6.6	7.2	8.9	11.6	40.6	5.9	2.8	0.5
1995	6.7	6.5	7.4	9.1	11.3	41.2	5.9	2.7	0.5
1996	6.7	6.9	7.4	9.2	11.7	42.1	5.9	2.9	0.5
1997	7.3	7.1	7.6	9.4	11.8	43.3	5.9	2.8	0.5
1998	7.7	7.4	7.8	9.9	11.9	44.8	5.9	2.8	0.5
1999	7.8	7.5	7.9	10.0	12.0	45.4	6.1	2.9	0.5
2000	8.2	7.9	8.4	10.3	12.1	47.1	6.3	3.0	0.5
2001	8.4	7.8	8.5	10.5	12.6	48.0	6.5	3.2	0.5
2002	9.0	8.1	8.8	10.5	12.7	49.4	6.6	3.2	0.5
2003	8.9	8.0	9.0	10.5	12.8	49.5	6.6	3.2	0.5
2004	9.3	8.3	9.1	10.4	12.6	49.9	6.4	3.1	0.5
2005	9.6	8.6	9.3	10.7	12.4	51.0	6.3	3.0	0.5
2006	9.2	9.0	9.9	11.0	12.6	52.0	6.4	3.0	0.5
2007	10.2	9.1	10.0	11.1	12.5	53.3	6.3	3.0	0.5

Average Income (2007 Dollars)									
<i>Pretax Income</i>									
1979	12,900	28,800	43,200	61,600	122,400	63,200	156,800	214,900	509,200
1980	12,400	27,700	42,100	60,400	119,300	61,600	153,700	206,600	487,900
1981	12,200	27,600	41,800	60,900	119,100	61,200	151,800	201,900	471,400
1982	11,800	27,200	41,300	60,600	120,600	61,800	155,100	211,900	519,900
1983	11,200	26,400	41,300	61,000	123,500	61,700	159,400	214,300	524,800
1984	11,900	28,000	43,000	63,300	131,400	63,300	172,300	234,800	593,100
1985	12,000	27,900	43,800	64,000	134,900	66,000	179,800	249,700	658,900
1986	12,200	28,500	45,300	66,500	147,600	70,200	199,200	285,000	795,700
1987	12,000	28,000	44,900	67,100	142,500	69,700	190,700	264,600	665,900
1988	12,400	28,500	45,500	67,800	155,100	74,000	213,000	305,600	859,500
1989	12,800	29,400	46,200	68,600	153,700	73,500	209,100	297,600	800,200
1990	13,100	29,700	46,000	67,800	152,600	73,600	208,700	298,200	828,500
1991	13,300	29,200	45,600	67,300	147,000	71,400	196,200	273,700	707,800
1992	13,100	29,000	46,300	67,800	153,800	73,500	209,400	300,800	802,300
1993	12,800	29,500	45,800	67,900	150,100	72,400	201,900	280,400	715,600
1994	12,900	29,800	46,300	68,800	154,300	73,600	210,100	301,100	795,000
1995	13,300	31,100	47,700	70,300	159,700	74,400	216,100	313,000	838,800
1996	12,900	31,000	48,400	71,800	166,500	77,000	230,100	331,000	914,100
1997	13,000	31,500	49,200	72,700	178,300	79,600	251,300	377,600	1,090,300
1998	13,600	32,900	50,600	75,500	187,200	82,500	267,400	406,700	1,226,700
1999	14,400	33,600	51,800	77,500	196,900	85,700	279,900	418,900	1,253,800
2000	13,600	33,400	51,700	77,800	204,200	86,500	290,900	443,700	1,326,700
2001	13,700	33,600	52,100	77,500	184,400	81,800	254,200	367,300	1,033,500
2002	12,800	32,900	51,400	76,100	174,700	77,400	237,000	334,400	902,100
2003	12,700	32,400	51,100	76,300	178,400	78,800	244,400	348,600	943,700
2004	12,700	33,100	52,200	79,200	191,300	81,500	267,400	390,600	1,149,800
2005	13,300	33,700	52,800	79,700	212,000	85,800	306,700	471,500	1,469,800
2006	13,700	33,900	53,200	81,400	214,700	87,200	309,900	475,500	1,515,900
2007	14,500	35,400	55,500	83,500	216,700	87,000	312,500	476,300	1,448,300

Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly Childless Households, by Household Income Category, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
<i>After-Tax Income</i>									
1979	11,500	24,100	34,700	47,900	88,600	47,800	111,000	147,700	323,700
1980	11,100	23,200	33,700	46,800	86,300	46,500	109,100	143,600	320,900
1981	10,800	23,000	33,300	46,600	86,200	46,000	108,300	142,100	322,800
1982	10,600	22,900	33,300	47,200	90,100	47,500	114,800	155,800	375,700
1983	9,900	22,300	33,400	47,900	93,300	47,900	119,400	159,400	380,300
1984	10,400	23,400	34,600	49,400	98,800	48,900	128,500	173,700	426,100
1985	10,400	23,200	35,100	49,900	101,800	50,900	134,600	185,900	481,300
1986	10,600	23,800	36,300	51,700	111,500	54,200	149,800	214,000	592,700
1987	10,400	23,400	36,100	52,600	105,400	53,100	138,600	189,200	457,000
1988	10,700	23,700	36,400	52,800	114,900	56,400	155,800	221,000	606,000
1989	11,100	24,500	37,000	53,500	114,200	56,200	153,800	216,700	569,500
1990	11,300	24,700	36,800	52,700	113,500	56,200	153,400	217,200	591,200
1991	11,500	24,300	36,600	52,400	108,800	54,500	143,400	197,500	494,800
1992	11,300	24,300	37,200	53,100	113,600	56,000	152,500	215,700	557,400
1993	11,100	24,700	36,800	53,200	109,700	54,900	144,400	195,900	470,500
1994	11,400	25,000	37,100	53,900	111,800	55,500	148,500	207,100	511,100
1995	11,700	26,000	38,300	54,900	115,200	56,000	152,200	214,700	537,900
1996	11,400	26,000	38,800	56,200	119,800	57,900	161,500	226,300	586,600
1997	11,500	26,300	39,500	56,800	128,100	59,700	176,400	258,700	710,000
1998	12,100	27,700	40,600	58,900	135,000	62,100	188,800	281,100	814,500
1999	12,800	28,200	41,600	60,400	141,300	64,300	196,700	288,500	831,000
2000	12,100	28,200	41,600	60,700	146,500	64,900	204,800	306,200	887,100
2001	12,300	28,800	42,700	61,400	134,700	62,500	181,900	257,700	692,900
2002	11,600	28,400	42,400	60,800	128,800	59,700	171,200	236,700	607,400
2003	11,500	28,200	42,500	61,400	133,800	61,600	179,600	251,100	647,500
2004	11,500	28,700	43,400	63,900	143,100	63,500	195,900	280,200	790,000
2005	12,000	29,100	43,900	64,100	157,400	66,500	222,900	335,300	1,006,000
2006	12,300	29,300	44,100	65,400	159,500	67,600	225,500	339,100	1,043,900
2007	13,000	30,600	46,100	67,300	162,300	67,900	229,900	344,700	1,019,700

Share of Income (Percent)
Pretax Income

1979	3.2	7.3	11.4	20.9	57.4	100.0	38.7	24.4	9.7
1980	3.3	7.1	11.4	20.9	57.7	100.0	38.5	24.6	9.5
1981	3.2	7.1	11.8	20.6	57.7	100.0	38.7	24.6	9.2
1982	3.1	6.8	11.4	20.2	58.9	100.0	39.4	25.2	10.2
1983	2.9	6.7	11.6	20.9	58.2	100.0	39.6	25.5	10.1
1984	3.4	7.1	11.6	20.1	58.4	100.0	39.5	25.8	10.6
1985	2.9	6.9	11.4	19.8	59.5	100.0	40.5	27.1	11.9
1986	2.9	6.4	11.1	19.7	60.6	100.0	42.0	28.5	13.1
1987	2.4	6.9	11.3	20.6	59.5	100.0	40.1	26.3	11.3
1988	2.3	6.7	10.7	20.0	61.0	100.0	42.4	29.4	14.5
1989	2.4	6.8	11.4	20.2	59.8	100.0	41.0	27.9	12.9
1990	2.5	6.6	11.1	20.1	60.5	100.0	41.9	28.8	14.1
1991	2.7	6.7	11.3	20.6	59.5	100.0	41.4	28.1	12.7
1992	2.6	6.4	11.3	20.0	60.7	100.0	42.9	29.5	14.5
1993	2.6	6.4	11.3	20.5	60.1	100.0	41.5	28.4	12.8
1994	2.6	6.6	11.2	20.5	59.9	100.0	41.6	28.3	13.5
1995	2.9	6.6	11.6	21.0	58.8	100.0	41.3	28.1	13.1
1996	2.7	6.6	11.1	20.4	59.9	100.0	42.0	29.2	14.2
1997	2.7	6.5	10.9	19.7	60.9	100.0	43.3	30.5	16.0
1998	2.8	6.6	10.7	20.1	60.3	100.0	43.0	30.5	16.3
1999	2.9	6.5	10.5	20.0	60.6	100.0	43.8	31.7	16.7
2000	2.7	6.5	10.6	19.7	60.9	100.0	44.7	32.6	17.9
2001	2.9	6.6	11.2	20.7	59.2	100.0	42.3	29.7	14.5
2002	3.0	6.9	11.8	20.8	58.1	100.0	40.9	28.3	12.9
2003	2.9	6.6	11.8	20.5	58.7	100.0	41.1	28.5	13.3
2004	2.9	6.8	11.6	20.2	59.2	100.0	42.1	29.9	15.0
2005	2.9	6.6	11.3	19.6	60.3	100.0	43.9	32.1	17.8
2006	2.8	6.7	11.6	19.8	59.8	100.0	43.5	31.8	17.1
2007	3.2	7.0	12.0	20.0	58.6	100.0	42.3	30.5	16.1

Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly Childless Households, by Household Income Category, 1979-2007

Year	Lowest Quintile	Second Quintile	Middle Quintile	Fourth Quintile	Highest Quintile	All Quintiles	Top 10%	Top 5%	Top 1%
<i>After-Tax Income</i>									
1979	3.8	8.1	12.1	21.4	54.9	100.0	36.2	22.2	8.2
1980	3.8	7.9	12.0	21.4	55.2	100.0	36.2	22.6	8.3
1981	3.8	7.8	12.4	21.0	55.5	100.0	36.7	23.0	8.4
1982	3.6	7.4	11.9	20.4	57.2	100.0	37.9	24.1	9.6
1983	3.3	7.3	12.1	21.2	56.7	100.0	38.2	24.4	9.4
1984	3.9	7.7	12.1	20.3	56.8	100.0	38.1	24.7	9.9
1985	3.3	7.5	11.8	20.1	58.2	100.0	39.4	26.1	11.3
1986	3.3	6.9	11.5	19.8	59.3	100.0	40.9	27.7	12.7
1987	2.8	7.6	11.9	21.1	57.7	100.0	38.2	24.6	10.2
1988	2.7	7.3	11.2	20.4	59.3	100.0	40.8	27.9	13.4
1989	2.8	7.5	11.9	20.6	58.1	100.0	39.5	26.5	12.0
1990	2.9	7.2	11.6	20.5	58.9	100.0	40.4	27.5	13.2
1991	3.1	7.3	11.9	21.0	57.7	100.0	39.7	26.6	11.6
1992	2.9	7.1	11.9	20.6	58.8	100.0	41.0	27.8	13.2
1993	3.0	7.1	11.9	21.2	57.9	100.0	39.2	26.1	11.1
1994	3.0	7.4	11.9	21.3	57.6	100.0	39.0	25.9	11.5
1995	3.4	7.4	12.3	21.8	56.4	100.0	38.7	25.6	11.1
1996	3.2	7.4	11.8	21.3	57.4	100.0	39.2	26.5	12.1
1997	3.2	7.2	11.6	20.6	58.4	100.0	40.6	27.9	13.9
1998	3.3	7.4	11.4	20.9	57.7	100.0	40.3	28.0	14.4
1999	3.4	7.3	11.2	20.8	57.9	100.0	41.1	29.1	14.8
2000	3.2	7.3	11.4	20.5	58.2	100.0	41.9	29.9	15.9
2001	3.4	7.4	12.1	21.5	56.6	100.0	39.6	27.3	12.7
2002	3.5	7.8	12.6	21.6	55.5	100.0	38.3	26.0	11.2
2003	3.4	7.4	12.5	21.1	56.3	100.0	38.6	26.3	11.6
2004	3.4	7.5	12.4	20.9	56.8	100.0	39.6	27.5	13.2
2005	3.4	7.4	12.1	20.3	57.7	100.0	41.2	29.4	15.8
2006	3.2	7.5	12.4	20.5	57.2	100.0	40.9	29.3	15.2
2007	3.7	7.7	12.7	20.6	56.2	100.0	39.9	28.3	14.6
Minimum Adjusted Income (2007 Dollars)									
1979	0	17,400	27,600	37,900	52,800	NA	67,500	85,600	167,500
1980	0	16,700	26,700	36,800	51,600	NA	66,600	83,700	162,400
1981	0	16,500	26,500	37,000	52,000	NA	66,600	84,400	160,000
1982	0	16,000	25,800	36,500	52,000	NA	67,000	83,900	160,600
1983	0	15,300	25,600	36,500	52,300	NA	67,700	85,800	167,500
1984	0	16,200	26,700	38,100	54,400	NA	71,300	90,500	178,900
1985	0	16,300	27,100	38,700	55,200	NA	72,500	92,700	185,900
1986	0	16,500	27,900	39,900	57,600	NA	75,900	98,500	215,900
1987	0	15,900	27,700	40,200	58,400	NA	77,000	98,400	202,600
1988	0	16,300	28,400	41,000	59,500	NA	78,800	101,200	218,000
1989	0	16,700	28,800	41,400	60,300	NA	80,000	103,600	221,000
1990	0	17,100	28,800	41,200	59,500	NA	78,600	102,000	210,700
1991	0	17,100	28,300	40,800	58,600	NA	77,400	100,200	206,700
1992	0	16,700	28,400	41,100	59,300	NA	78,800	103,300	218,600
1993	0	16,900	28,500	41,100	59,800	NA	79,300	103,000	215,100
1994	0	17,100	28,900	42,100	60,700	NA	80,500	105,300	221,600
1995	0	17,900	29,900	42,800	62,400	NA	83,300	109,600	235,700
1996	0	17,600	30,200	43,400	63,600	NA	85,600	112,800	248,900
1997	0	18,100	30,600	44,100	65,100	NA	88,100	118,300	264,100
1998	0	18,900	31,700	45,600	67,600	NA	92,000	123,400	281,800
1999	0	19,400	32,400	46,600	69,500	NA	94,700	127,200	300,600
2000	0	19,000	32,200	46,900	70,300	NA	96,300	130,400	309,000
2001	0	19,200	32,400	47,100	69,700	NA	94,000	125,700	278,700
2002	0	18,700	31,500	46,100	68,000	NA	92,000	122,100	265,000
2003	0	18,500	31,300	46,000	69,000	NA	92,700	123,700	269,300
2004	0	18,900	32,100	47,300	70,600	NA	95,900	128,300	293,400
2005	0	19,100	32,600	48,100	71,700	NA	98,600	135,200	327,900
2006	0	19,400	33,000	48,800	73,100	NA	100,900	138,900	341,800
2007	0	20,500	34,300	50,000	74,700	NA	102,900	141,900	352,900

Number of Households, Average Income and Income Shares, and Income Category Minimums for Nonelderly Childless Households, by Household Income Category, 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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Source: Congressional Budget Office.

Notes: Average tax rates are calculated by dividing taxes by comprehensive household income. A nonelderly childless household is one headed by a person under age 65 and with no member under age 18.

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

The minimum adjusted income is the lower income boundary for each quintile. Because incomes are adjusted by dividing income by the square root of household size, an adjusted income range implies different unadjusted income for different size households. To compute the unadjusted income range for a particular size household, the adjusted income must be multiplied by the square root of the household size: 1.414 for a two-person household, 1.732 for a three-person household; 2.0 for a four-person household, 2.236 for a five-person household. For example, in 2007, the highest quintile had adjusted income above \$74,700. A two-person household would need income above \$105,600 to fall in that quintile, while a four-person household would need income in excess of \$149,400.