

Distribution Table: 2018 001
Distribution of Families, Cash Income, and Federal Taxes under 2018 Current Law
(2018 Income Levels)

Adjusted Family Cash Income Decile ¹	Number of Families	Number of Individuals	Family Cash Income	Total Federal Taxes ²	Individual Income Taxes	Corporate Income Taxes	Payroll Taxes	Excises and Customs Duties	Estate and Gift Taxes ³
--- Millions of Families and Billions of Dollars ---									
0 to 10 ³	16.8	21.6	94.0	2.2	-6.6	0.6	5.9	2.3	0.0
10 to 20	17.6	32.6	293.2	-14.6	-39.7	1.4	20.5	3.2	0.0
20 to 30	17.6	32.7	419.1	1.2	-37.8	2.2	32.8	4.0	0.0
30 to 40	17.6	33.2	571.5	30.2	-25.3	3.6	46.6	5.3	0.0
40 to 50	17.6	33.3	765.8	75.3	-2.4	5.6	64.9	7.1	0.0
50 to 60	17.6	34.4	1,039.2	136.6	27.9	9.6	89.3	9.8	0.0
60 to 70	17.6	36.0	1,384.2	206.0	63.0	15.2	115.2	12.6	0.0
70 to 80	17.6	36.5	1,806.4	314.3	121.8	23.5	152.5	16.5	0.0
80 to 90	17.6	37.4	2,503.8	516.8	236.9	37.3	219.6	23.1	0.0
90 to 100	17.6	37.8	7,273.3	1,986.1	1,282.6	252.1	363.8	63.3	24.4
Total ³	175.9	336.8	15,971.5	3,261.0	1,619.7	354.6	1,113.3	147.5	25.9
90 to 95	8.8	18.5	1,777.6	410.4	213.0	32.1	148.9	16.3	0.0
95 to 99	7.0	15.4	2,452.0	604.6	376.9	59.9	146.0	21.8	0.1
99 to 99.9	1.6	3.5	1,586.4	463.3	338.4	60.5	49.5	13.4	1.5
Top .1	0.2	0.4	1,457.3	507.8	354.3	99.6	19.3	11.7	22.9
--- Percent Distribution ---									
0 to 10 ³	9.5	6.4	0.6	0.1	-0.4	0.2	0.5	1.5	0.0
10 to 20	10.0	9.7	1.8	-0.4	-2.5	0.4	1.8	2.1	0.0
20 to 30	10.0	9.7	2.6	0.0	-2.3	0.6	2.9	2.7	0.0
30 to 40	10.0	9.8	3.6	0.9	-1.6	1.0	4.2	3.6	0.0
40 to 50	10.0	9.9	4.8	2.3	-0.1	1.6	5.8	4.8	0.0
50 to 60	10.0	10.2	6.5	4.2	1.7	2.7	8.0	6.7	0.0
60 to 70	10.0	10.7	8.7	6.3	3.9	4.3	10.3	8.6	0.0
70 to 80	10.0	10.8	11.3	9.6	7.5	6.6	13.7	11.2	0.1
80 to 90	10.0	11.1	15.7	15.8	14.6	10.5	19.7	15.7	0.1
90 to 100	10.0	11.2	45.5	60.9	79.2	71.1	32.7	42.9	94.1
Total ³	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
90 to 95	5.0	5.5	11.1	12.6	13.2	9.1	13.4	11.1	0.0
95 to 99	4.0	4.6	15.4	18.5	23.3	16.9	13.1	14.8	0.3
99 to 99.9	0.9	1.0	9.9	14.2	20.9	17.1	4.4	9.1	5.6
Top .1	0.1	0.1	9.1	15.6	21.9	28.1	1.7	8.0	88.1
--- Average Rates ⁴ ---									
0 to 10 ³				2.3	-7.0	0.6	6.3	2.4	0.0
10 to 20				-5.0	-13.5	0.5	7.0	1.1	0.0
20 to 30				0.3	-9.0	0.5	7.8	0.9	0.0
30 to 40				5.3	-4.4	0.6	8.2	0.9	0.0
40 to 50				9.8	-0.3	0.7	8.5	0.9	0.0
50 to 60				13.1	2.7	0.9	8.6	0.9	0.0
60 to 70				14.9	4.6	1.1	8.3	0.9	0.0
70 to 80				17.4	6.7	1.3	8.4	0.9	0.0
80 to 90				20.6	9.5	1.5	8.8	0.9	0.0
90 to 100				27.3	17.6	3.5	5.0	0.9	0.3
Total ³				20.4	10.1	2.2	7.0	0.9	0.2
90 to 95				23.1	12.0	1.8	8.4	0.9	0.0
95 to 99				24.7	15.4	2.4	6.0	0.9	0.0
99 to 99.9				29.2	21.3	3.8	3.1	0.8	0.1
Top .1				34.8	24.3	6.8	1.3	0.8	1.6

1 Cash Income consists of wages and salaries, net income from a business or farm, taxable and tax-exempt interest, dividends, rental income, realized capital gains, unrealized gains at death, cash and near-cash transfers from the government, retirement benefits, and employer-provided health insurance (and other employer benefits). Employer contributions for payroll taxes and the federal corporate income tax are added to place cash on a pre-tax basis. Families are placed into deciles based on cash income adjusted for family size, by dividing income by the square root of family size.

2 The taxes included are individual and corporate income, payroll (Social Security, Medicare and unemployment), excises, customs duties, and estate and gift taxes. The individual income tax is assumed to be borne by payers, payroll taxes (employer and employee shares) by labor (wages and self-employment income), excises on purchases by individuals in proportion to relative consumption of the taxed good and proportionately by labor and capital income and excises on purchases by businesses and customs duties proportionately by labor and capital income, and the estate and gift taxes by decedents. The share of the corporate income tax that represents cash flow is assumed to have no burden in the long run; the share of the corporate income tax that represents a tax on supernormal returns is assumed to be borne by supernormal corporate capital income as held by shareholders; and the remainder of the corporate income tax, the normal return, is assumed to be borne equally by labor and positive normal capital income. Payroll taxes also include the employer shared responsibility payment as part of the 'employer mandate' under the Affordable Care Act.

3 Families with negative incomes are excluded from the lowest income decile but included in the total line. Families with negative income pay a significant share of the estate tax.

4 Average tax rates are calculated as total tax burden for the income group divided by cash income for the income group. Negative average tax rates are shown when net federal tax burdens are negative for the income group.

Note: Percentiles begin at family size-adjusted cash income of: \$9,591 for 10 to 20; \$15,445 for 20 to 30; \$21,192 for 30 to 40; \$28,553 for 40 to 50; \$38,278 for 50 to 60; \$50,530 for 60 to 70; \$64,902 for 70 to 80; \$85,078 for 80 to 90; \$122,969 for 90 to 95; \$173,633 for 95 to 99; \$406,000 for 99 to 99.9 and \$1,817,269 for Top .1.

