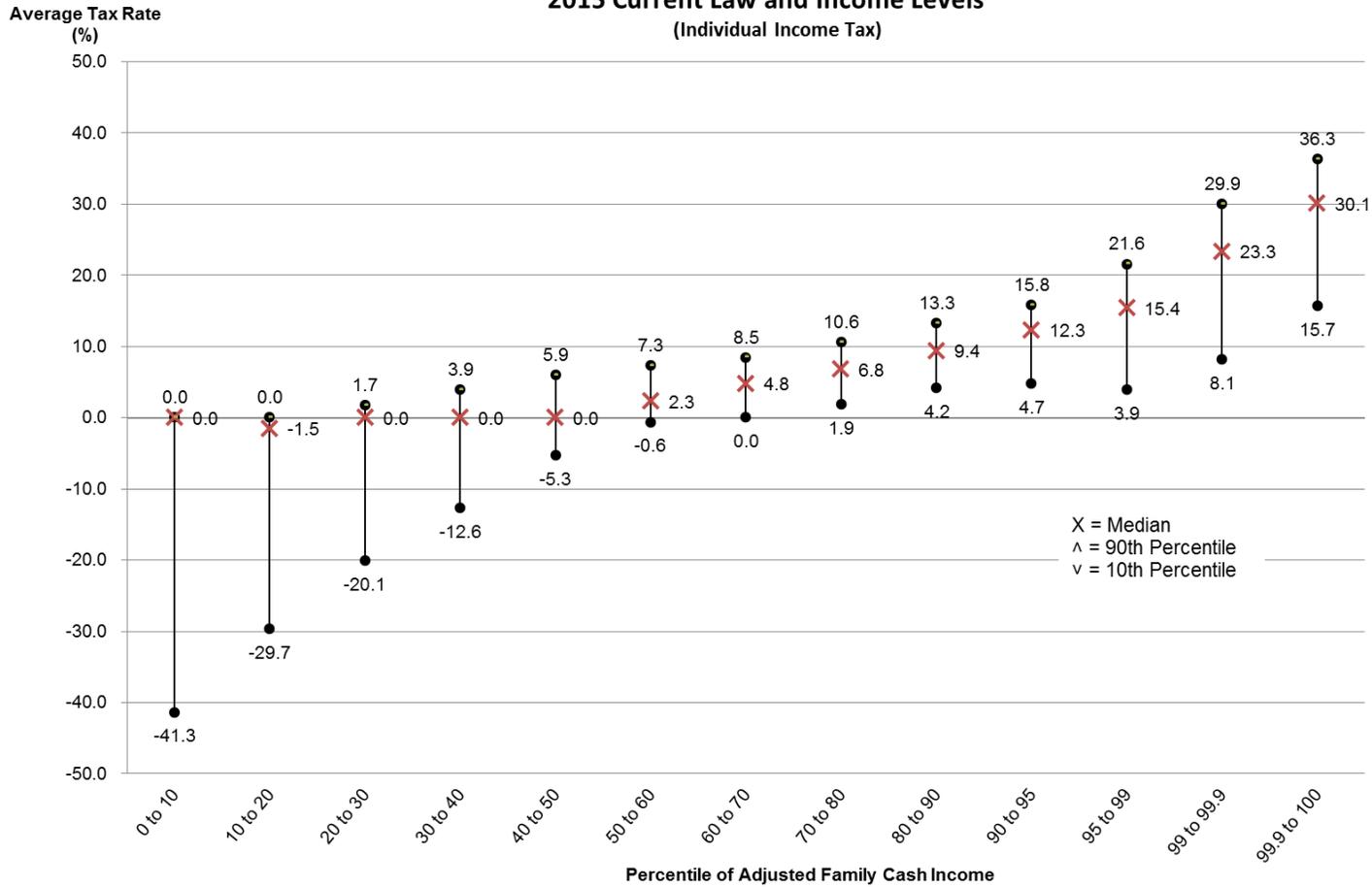


Distribution Chart 2015 003a
Variation in Average Tax Rates Within and Across Income Classes
2015 Current Law and Income Levels
 (Individual Income Tax)



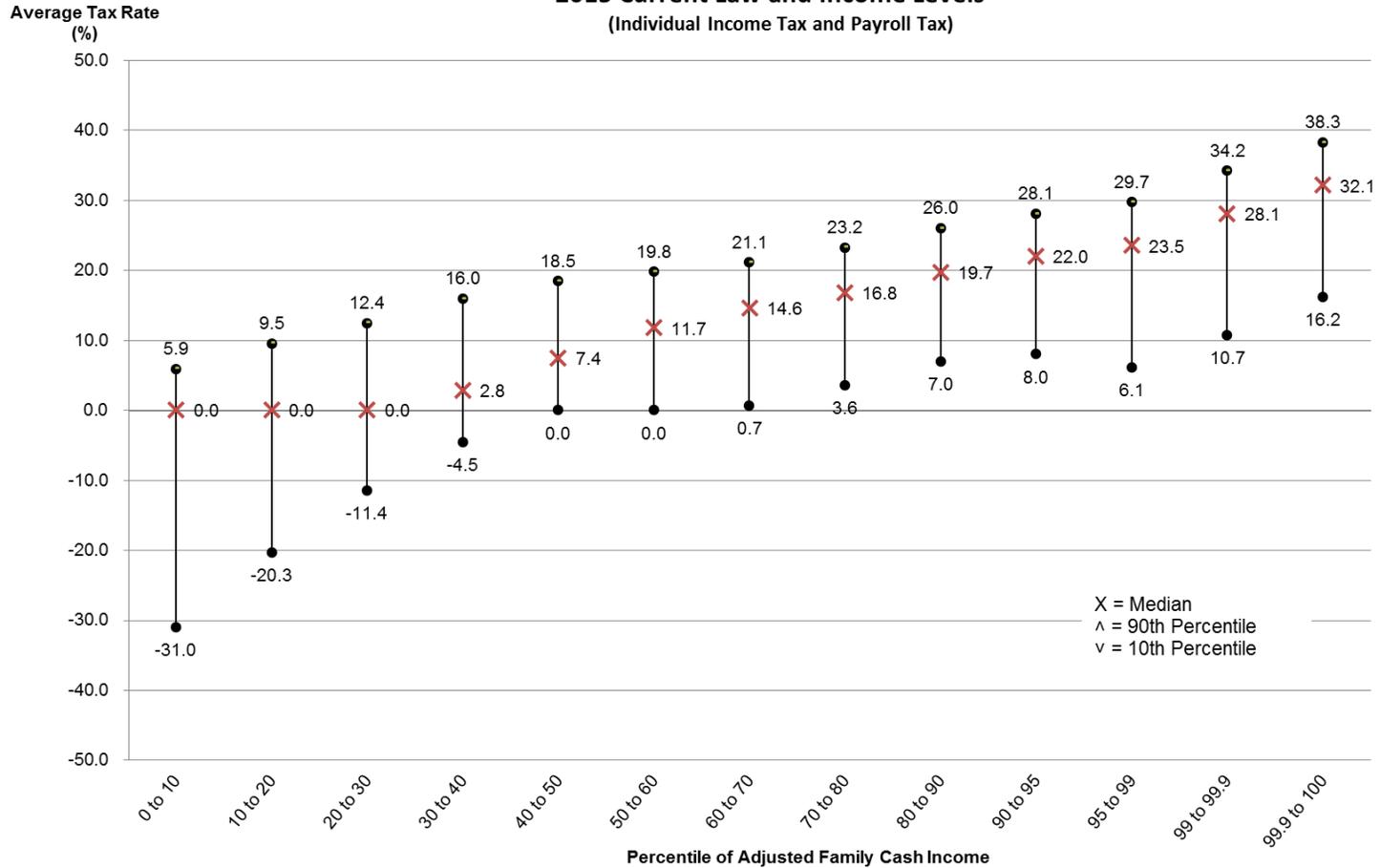
*For the lowest income percentile, the calculation of average rates and the distribution of average rates does not include families with negative income.

** Percentiles begin at family size-adjusted cash income of: \$11,167 for 10 to 20; \$16,270 for 20 to 30; \$21,568 for 30 to 40; \$28,279 for 40 to 50; \$36,724 50 to 60; \$47,102 60 to 70; \$59,200 for 70 to 80; \$77,072 for 80 to 90; \$110,791 for 90 to 95; \$154,829 for 95 to 99; \$344,073 for 99 to 99.9 and \$1,462,048 for Top .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, 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.



Distribution Chart 2015 003b
Variation in Average Tax Rates Within and Across Income Classes
2015 Current Law and Income Levels
 (Individual Income Tax and Payroll Tax)



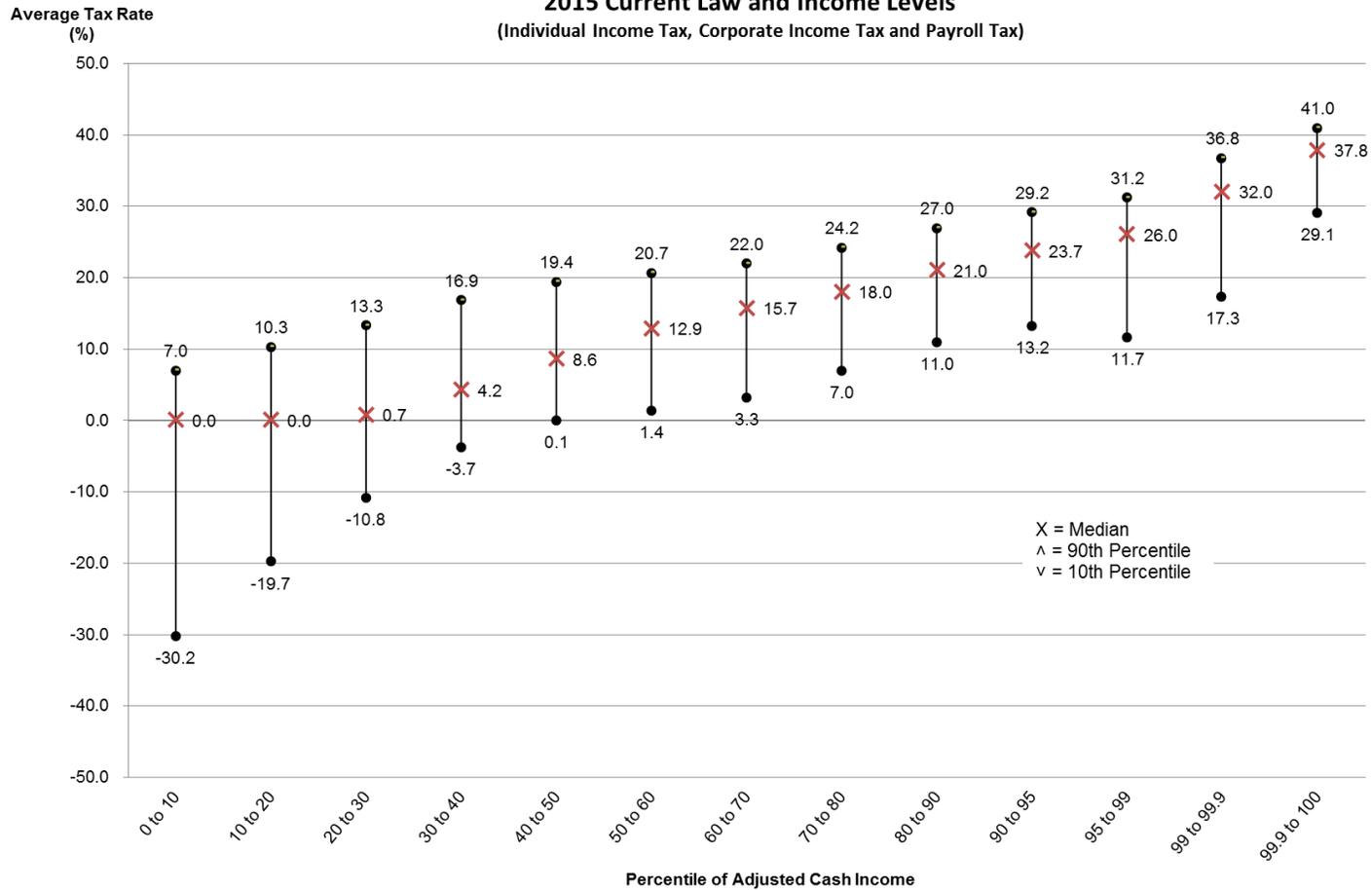
*For the lowest income percentile, the calculation of average rates and the distribution of average rates does not include families with negative income.

** Percentiles begin at family size-adjusted cash income of: \$11,167 for 10 to 20; \$16,270 for 20 to 30; \$21,568 for 30 to 40; \$28,279 for 40 to 50; \$36,724 for 50 to 60; \$47,102 for 60 to 70; \$59,200 for 70 to 80; \$77,072 for 80 to 90; \$110,791 for 90 to 95; \$154,829 for 95 to 99; \$344,073 for 99 to 99.9 and \$1,462,048 for Top .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, 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.



Distribution Chart 2015 003c
Variation in Average Tax Rates Within and Across Income Classes
2015 Current Law and Income Levels
 (Individual Income Tax, Corporate Income Tax and Payroll Tax)



*For the lowest income percentile, the calculation of average rates and the distribution of average rates does not include families with negative income.

** Percentiles begin at family size-adjusted cash income of: \$11,167 for 10 to 20; \$16,270 for 20 to 30; \$21,568 for 30 to 40; \$28,279 for 40 to 50; \$36,724 50 to 60; \$47,102 60 to 70; \$59,200 for 70 to 80; \$77,072 for 80 to 90; \$110,791 for 90 to 95; \$154,829 for 95 to 99; \$344,073 for 99 to 99.9 and \$1,462,048 for Top .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, 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.

