*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: $11,362 for 10 to 20; $16,541 for 20 to 30; $21,950 for 30 to 40; $28,835 for 40 to 50; $37,566 50 to 60; $48,286 60 to 70; $60,688 for 70 to 80; $78,976 for 80 to 90; $113,593 for 90 to 95; $159,196 for 95 to 99; $361,502 for 99 to 99.9 and $1,636,585 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.

****Average tax rates are calculated by dividing tax liability by cash income.
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