

## Effective tax rates for selected federal taxes, 1979-2005

Income category	Personal income tax				Payroll tax				Corporate income tax				Excise tax			
	1979	1989	2000	2005	1979	1989	2000	2005	1979	1989	2000	2005	1979	1989	2000	2005
<b>Bottom four-fifths</b>																
<i>First</i>	0.0%	-1.6%	-4.6%	-6.5%	5.3%	7.1%	8.2%	8.3%	1.1%	0.6%	0.5%	0.4%	1.6%	1.8%	2.3%	2.1%
<i>Second</i>	4.1	2.9	1.5	-1.0	7.7	8.9	9.4	9.2	1.2	0.8	0.6	0.5	1.3	1.2	1.4	1.3
<i>Third</i>	7.5	6.0	5.0	3.0	8.6	9.8	9.6	9.5	1.4	1.1	0.9	0.7	1.1	1.0	1.1	1.0
<i>Fourth</i>	10.1	8.3	8.1	6.0	8.5	10.0	10.4	9.7	1.6	1.2	1.0	1.0	0.9	0.9	0.9	0.8
<b>Top fifth</b>	15.7%	14.6%	17.5%	14.1	5.4%	6.6%	6.3%	6.0%	5.7%	3.5%	3.7%	4.9%	0.7%	0.6%	0.5%	0.5%
<i>Top 10%</i>	17.4	16.3	19.7	16.0	4.2	5.1	5.0	4.8	7.4	4.4	4.4	6.1	0.7	0.5	0.4	0.4
<i>Top 5%</i>	19.0	17.7	21.6	17.6	2.8	3.7	3.8	3.5	9.5	5.3	5.2	7.4	0.6	0.4	0.4	0.3
<i>Top 1%</i>	21.8	19.9	24.2	19.4	0.9	1.4	1.9	1.7	13.8	7.2	6.7	9.9	0.5	0.3	0.2	0.2
<b>All</b>	11.0%	10.2%	11.8%	9.0	6.9%	8.1%	7.9%	7.6%	3.4%	2.3%	2.4%	3.1%	1.0%	0.8%	0.9%	0.8%

Source: Congressional Budget Office (2007).

Table 1.11 from: Mishel, Lawrence, Jared Bernstein, and Heidi Shierholz, *The State of Working America* 2008/2009. An Economic Policy Institute Book. Ithaca, N.Y.: ILR Press, an imprint of Cornell University Press, 2009.

