

Fraction of Each Quintile's Total Tax Burden Accounted for by Each Type of Tax

Calendar Year 2004

	Quintiles of Household Cash Money Income, Calendar Year 2004				
	Bottom 20 Percent	Second 20 Percent	Third 20 Percent	Fourth 20 Percent	Top 20 Percent
Total Federal Taxes	38.90%	55.70%	61.50%	64.40%	70.20%
Income	4.00%	12.00%	17.60%	22.60%	35.70%
Payroll	21.20%	30.60%	32.00%	30.40%	22.50%
Corporate Income	6.30%	8.40%	8.20%	8.20%	8.10%
Gasoline	1.60%	1.20%	1.00%	0.80%	0.60%
Alcoholic Beverages	0.80%	0.40%	0.40%	0.30%	0.20%
Tobacco	1.20%	0.60%	0.30%	0.20%	0.10%
Diesel Fuel	0.20%	0.30%	0.30%	0.30%	0.30%
Air Transport	0.50%	0.40%	0.40%	0.40%	0.40%
Other Excise	1.00%	0.60%	0.40%	0.40%	0.20%
Customs, Duties, etc.	2.20%	1.20%	0.90%	0.80%	0.50%
Estate and Gift	0.00%	0.00%	0.00%	0.00%	1.70%

Source: Gerald Prante and Andrew Chamberlain, "Who Pays Taxes and Who Receives Government Spending? An Analysis of Federal, State and Local Tax and Spending Distributions, 1991-2004," Tax Foundation Working Paper, No. 1, March 2007, available at <http://www.taxfoundation.org/files/wp1.pdf>.