

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

**Calendar Year 2004**

	<b>Quintiles of Household Cash Money Income, Calendar Year 2004</b>				
	Bottom 20 Percent	Second 20 Percent	Third 20 Percent	Fourth 20 Percent	Top 20 Percent
<b>Total Federal Taxes</b>	<b>38.90%</b>	<b>55.70%</b>	<b>61.50%</b>	<b>64.40%</b>	<b>70.20%</b>
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>.