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## [U.S. Tax Code Is One of World's Most Progressive](#)

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Writing in [The Washington Times](#), Cato Institute Senior Fellow Richard Rahn explains that the United States tax code is one of the most progressive in the world. Over the past 30 years it has actually become much more progressive.

- The top 1 percent of taxpayers pay 38 percent of all the income taxes despite having just 20 percent of the income.
- The top 10 percent of taxpayers pay 70 percent of the income tax while having just 46 percent of the income.
- At the other end, the bottom 50 percent of taxpayers pay just 2.7 percent of the income tax while having 13 percent of the income.

According to Rahn, this has increased government spending:

This has resulted in a situation in which a relatively small minority of taxpayers pay the bulk of the taxes, while most American pay little or no income tax. This is causing an increasing disconnect between benefits from government and what most citizens pay for. One result is a greater polarization in the political realm where a majority of citizens increasingly demand more government benefits for which they want others to pay.

Reversing course and making the tax code less progressive would temper demand for new government services when people realize they will have to pay for those services through higher taxes.

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