

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

Table T20-0093
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	13,250	7.8	55.5	0.2	55.6	55.4	99.8	100.0	55.4	99.7	99.9	-4.6	7.7
10-20	22,270	13.1	61.1	12.9	62.2	60.9	98.0	99.6	60.8	97.7	99.4	-5.4	6.4
20-30	18,590	10.9	69.9	29.0	72.5	69.0	95.2	98.6	68.2	94.1	97.5	-4.9	7.4
30-40	15,510	9.1	73.5	41.6	79.4	71.9	90.6	97.8	63.6	80.2	86.6	-1.7	7.8
40-50	12,860	7.6	76.4	54.1	85.9	73.1	85.1	95.7	50.7	59.0	66.3	0.7	7.8
50-75	24,200	14.2	80.8	69.8	92.1	74.6	81.0	92.2	43.4	47.1	53.7	3.1	8.0
75-100	16,040	9.4	83.8	85.9	97.0	70.0	72.2	83.6	35.1	36.1	41.8	5.3	8.0
100-200	30,090	17.7	90.4	96.0	99.4	66.1	66.5	73.1	20.0	20.1	22.1	7.6	8.5
200-500	13,830	8.1	94.8	99.1	99.8	34.9	35.0	36.8	3.1	3.1	3.3	12.3	7.5
500-1,000	1,790	1.1	94.6	99.5	99.9	2.4	2.4	2.5	1.2	1.2	1.3	19.5	4.8
More than 1,000	720	0.4	92.3	99.8	100.0	1.2	1.2	1.3	0.9	0.9	0.9	24.8	1.9
All	170,420	100.0	77.1	57.2	83.7	63.9	76.3	82.9	42.9	51.2	55.6	9.8	7.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

Table T20-0094
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	12,660	7.4	57.0	0.2	57.1	57.0	99.8	100.0	57.0	99.8	99.9	-4.8	7.8
10-20	22,150	12.9	63.3	10.4	64.1	63.1	98.4	99.7	62.9	98.2	99.5	-5.8	6.6
20-30	19,080	11.1	70.0	27.7	72.6	69.1	95.3	98.8	68.8	94.8	98.3	-5.2	7.3
30-40	15,650	9.1	73.5	40.1	79.1	72.0	91.0	98.0	70.8	89.5	96.3	-2.5	7.8
40-50	13,210	7.7	76.2	52.5	85.9	73.2	85.2	96.0	64.5	75.1	84.7	0.0	7.9
50-75	24,690	14.3	80.5	66.7	92.1	75.0	81.5	93.2	50.7	55.1	63.0	2.0	7.9
75-100	16,240	9.4	83.6	82.7	97.3	73.3	75.3	87.7	41.4	42.5	49.5	4.3	8.0
100-200	30,910	17.9	90.1	95.1	99.6	71.3	71.6	79.1	25.8	25.9	28.6	6.4	8.5
200-500	13,930	8.1	94.7	99.2	99.8	41.4	41.5	43.7	3.6	3.6	3.8	10.7	7.5
500-1,000	1,780	1.0	94.4	99.4	100.0	3.6	3.6	3.8	1.5	1.5	1.6	17.3	4.9
More than 1,000	760	0.4	91.7	99.9	100.0	1.2	1.2	1.3	0.9	0.9	1.0	24.1	2.0
All	172,380	100.0	77.5	56.0	84.3	66.3	78.6	85.5	47.7	56.6	61.5	8.7	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

Table T20-0095
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	12,490	7.2	57.1	0.2	57.2	57.1	99.8	100.0	57.1	99.8	99.9	-4.9	8.0
10-20	22,010	12.6	64.1	10.7	65.0	64.0	98.4	99.7	63.8	98.1	99.5	-5.8	6.7
20-30	19,660	11.3	69.5	28.1	72.1	68.6	95.2	98.7	68.2	94.7	98.2	-5.1	7.2
30-40	15,860	9.1	73.7	40.1	79.1	72.2	91.3	98.0	71.0	89.8	96.4	-2.5	7.8
40-50	13,250	7.6	74.8	53.4	85.7	72.1	84.1	96.3	63.7	74.3	85.1	-0.1	7.9
50-75	24,800	14.2	80.1	67.4	92.1	74.8	81.2	93.3	50.5	54.8	63.0	2.1	7.9
75-100	16,610	9.5	83.1	83.1	97.1	72.5	74.7	87.3	40.5	41.7	48.8	4.4	8.0
100-200	31,760	18.2	90.1	95.3	99.5	71.0	71.3	78.8	25.1	25.3	27.9	6.5	8.4
200-500	14,360	8.2	94.6	99.2	99.8	41.7	41.7	44.1	3.8	3.8	4.0	10.8	7.5
500-1,000	1,810	1.0	94.4	99.4	100.0	3.7	3.7	4.0	1.6	1.6	1.7	17.2	4.9
More than 1,000	830	0.5	91.7	99.9	100.0	1.1	1.1	1.3	0.9	0.9	1.0	24.0	2.0
All	174,690	100.0	77.5	56.7	84.5	66.1	78.2	85.3	47.3	56.0	61.1	8.9	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

Table T20-0096
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2020¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	12,190	6.9	57.6	0.2	57.7	57.6	99.8	100.0	57.5	99.8	99.9	-4.9	8.0
10-20	21,650	12.3	64.6	11.0	65.5	64.4	98.4	99.7	64.3	98.1	99.5	-5.8	6.7
20-30	19,670	11.2	69.1	27.6	71.9	68.2	94.9	98.7	67.9	94.4	98.1	-5.1	7.2
30-40	16,070	9.1	73.1	39.6	78.3	71.6	91.4	97.9	70.5	90.0	96.4	-2.5	7.8
40-50	13,280	7.6	74.7	52.8	85.2	72.0	84.6	96.5	63.8	74.9	85.4	-0.1	7.9
50-75	24,820	14.1	79.2	67.3	91.8	74.0	80.6	93.4	50.2	54.7	63.4	2.1	7.9
75-100	16,980	9.7	82.7	83.4	96.9	72.4	74.7	87.5	40.1	41.4	48.5	4.4	8.0
100-200	31,920	18.2	89.5	95.3	99.5	70.6	71.0	78.9	24.8	24.9	27.7	6.5	8.4
200-500	15,210	8.7	94.3	99.2	99.8	42.2	42.2	44.7	3.9	3.9	4.1	10.8	7.5
500-1,000	1,960	1.1	94.6	99.4	100.0	3.6	3.6	3.8	1.5	1.5	1.6	17.2	4.9
More than 1,000	850	0.5	92.3	99.9	100.0	1.2	1.2	1.3	0.9	0.9	1.0	24.0	2.0
All	175,860	100.0	77.4	57.1	84.6	65.8	77.8	85.0	46.9	55.4	60.6	8.9	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

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Table T20-0097
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2025¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	10,960	6.0	58.3	0.2	58.4	58.3	99.7	99.9	58.3	99.7	99.9	-5.4	8.1
10-20	19,520	10.7	68.4	12.6	69.5	68.3	98.2	99.7	68.0	97.9	99.4	-5.8	6.9
20-30	20,160	11.1	68.0	26.9	70.8	67.1	94.9	98.8	66.6	94.1	97.9	-4.7	6.9
30-40	16,540	9.1	69.6	36.3	74.5	68.3	91.6	98.1	67.1	90.0	96.3	-2.4	7.3
40-50	13,590	7.5	70.4	51.3	82.5	67.8	82.2	96.4	60.0	72.8	85.3	0.0	7.3
50-75	26,600	14.6	76.4	67.5	90.6	70.9	78.2	92.8	47.2	52.1	61.8	2.5	7.5
75-100	18,290	10.1	81.0	85.4	96.8	70.8	73.1	87.4	37.9	39.2	46.8	4.7	7.8
100-200	34,180	18.8	88.4	96.0	99.4	68.8	69.2	77.8	22.9	23.1	25.9	6.9	8.3
200-500	17,460	9.6	93.6	99.2	99.8	43.8	43.9	46.8	3.5	3.5	3.7	10.8	7.7
500-1,000	2,400	1.3	94.4	99.6	100.0	3.8	3.8	4.0	1.3	1.3	1.3	17.4	5.2
More than 1,000	960	0.5	93.0	99.8	99.9	1.3	1.3	1.4	0.9	0.9	1.0	24.4	2.2
All	182,030	100.0	76.9	59.3	85.2	64.5	75.8	83.9	44.5	52.2	57.8	9.4	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

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(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

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Table T20-0098
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	10,990	6.0	57.7	0.2	57.9	57.7	99.7	99.9	57.7	99.7	99.9	-5.4	8.1
10-20	18,990	10.4	68.3	16.8	69.6	68.0	97.8	99.6	67.7	97.3	99.2	-5.4	6.8
20-30	20,150	11.0	67.1	28.7	70.0	66.2	94.7	98.7	65.2	93.2	97.2	-4.0	6.8
30-40	16,430	9.0	69.0	37.8	74.6	67.6	90.7	98.0	59.0	79.1	85.5	-1.5	7.2
40-50	13,720	7.5	69.7	53.1	82.5	66.8	81.1	95.8	49.6	60.1	71.1	1.0	7.1
50-75	26,930	14.7	75.9	70.6	90.6	69.4	76.5	91.4	41.1	45.3	54.1	3.6	7.4
75-100	18,500	10.1	80.8	87.9	96.8	66.2	68.4	82.0	30.5	31.5	37.7	5.9	7.8
100-200	35,150	19.2	88.5	96.6	99.2	63.1	63.6	71.3	17.6	17.7	19.9	8.1	8.4
200-500	17,670	9.6	93.8	99.1	99.8	37.5	37.6	40.0	3.3	3.3	3.5	12.4	7.8
500-1,000	2,450	1.3	94.6	99.6	99.9	2.7	2.7	2.8	1.1	1.1	1.1	19.8	5.3
More than 1,000	990	0.5	93.1	99.7	99.9	1.3	1.3	1.4	0.9	0.9	1.0	25.7	2.2
All	183,320	100.0	76.8	61.5	85.2	61.8	72.6	80.6	39.8	46.7	51.9	10.8	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income

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Table T20-0099
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2029¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁵			Average Effective Tax Rate ⁶	
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	Income Tax	Payroll Tax
Less than 10	10,270	5.5	58.1	0.2	58.2	58.1	99.7	99.9	58.1	99.7	99.9	-5.7	8.2
10-20	17,870	9.5	70.6	17.4	72.0	70.3	97.7	99.6	70.0	97.2	99.1	-5.6	7.0
20-30	19,700	10.5	66.7	27.7	69.8	65.8	94.4	98.7	64.8	92.8	97.1	-3.9	6.7
30-40	16,140	8.6	66.6	35.2	72.1	65.4	90.8	98.2	57.8	80.2	86.7	-1.4	7.0
40-50	13,810	7.4	67.9	52.5	81.0	65.0	80.2	95.8	48.5	59.9	71.5	1.1	7.1
50-75	28,540	15.2	74.2	71.0	89.7	67.7	75.5	91.3	39.3	43.8	52.9	3.7	7.3
75-100	19,370	10.3	79.5	87.9	96.5	64.7	67.0	81.3	29.1	30.2	36.6	6.0	7.7
100-200	37,850	20.2	88.0	96.7	99.1	61.9	62.4	70.3	16.4	16.6	18.7	8.2	8.3
200-500	18,590	9.9	93.5	99.1	99.8	39.2	39.3	42.0	3.5	3.5	3.7	12.5	7.8
500-1,000	2,750	1.5	94.9	99.6	99.8	2.9	2.9	3.0	1.1	1.1	1.2	19.8	5.4
More than 1,000	1,030	0.6	93.1	99.7	99.9	1.3	1.3	1.4	1.0	1.0	1.0	25.8	2.3
All	187,320	100.0	76.5	62.8	85.5	61.0	71.4	79.8	38.3	44.7	50.0	10.9	6.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

(6) Average tax as a percentage of expanded cash income