

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0177
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2017¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	44,570	26.3	59.0	11.2	60.0	58.8	98.0	99.6	58.6	97.7	99.3	-5.0	6.5
Second Quintile	36,790	21.7	74.1	42.9	80.7	72.1	89.3	97.2	62.8	77.9	84.7	-0.9	7.6
Middle Quintile	34,580	20.4	81.9	76.1	93.9	74.0	78.8	90.4	42.4	45.1	51.7	4.5	8.0
Fourth Quintile	28,500	16.8	88.6	94.5	98.7	67.2	68.1	75.9	30.7	31.1	34.6	7.8	8.4
Top Quintile	23,800	14.0	93.7	99.0	99.8	39.5	39.6	42.1	8.5	8.6	9.1	16.7	6.0
All	169,560	100.0	76.7	57.6	83.4	63.4	76.0	82.6	44.4	53.2	57.9	10.8	7.0
Addendum													
80-90	12,180	7.2	92.8	98.7	99.6	59.1	59.3	63.6	13.8	13.9	14.9	10.3	8.6
90-95	5,970	3.5	94.8	99.2	99.9	31.8	31.8	33.6	4.0	4.0	4.2	12.9	8.0
95-99	4,540	2.7	94.9	99.4	99.9	6.5	6.5	6.8	2.2	2.2	2.3	17.4	6.2
Top 1 Percent	1,120	0.7	92.8	99.8	100.0	1.4	1.4	1.5	1.1	1.1	1.2	24.4	2.2
Top 0.1 Percent	110	0.1	90.0	99.8	100.0	1.2	1.2	1.3	1.0	1.0	1.1	24.6	1.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$26,000; 40% \$51,000; 60% \$90,500; 80% \$162,900; 90% \$238,000; 95% \$338,400; 99% \$807,500; 99.9% \$3,495,300.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0178
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2018¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	45,010	26.2	58.4	9.1	59.3	58.2	98.3	99.7	58.1	98.1	99.5	-5.2	6.5
Second Quintile	37,480	21.8	74.0	42.1	80.8	72.0	89.1	97.3	69.2	85.7	93.5	-1.4	7.7
Middle Quintile	35,170	20.5	81.5	73.6	94.2	74.9	79.5	91.9	50.6	53.7	62.1	3.6	8.0
Fourth Quintile	28,940	16.8	88.3	93.0	99.1	72.3	73.0	81.9	38.2	38.5	43.2	6.8	8.4
Top Quintile	24,040	14.0	93.4	99.1	99.8	44.3	44.3	47.4	11.4	11.5	12.3	15.4	5.9
All	171,890	100.0	76.4	56.2	83.4	65.0	77.9	85.1	49.0	58.8	64.2	9.8	6.9
Addendum													
80-90	12,310	7.2	92.4	98.9	99.7	64.6	64.8	69.9	18.6	18.6	20.1	9.4	8.5
90-95	6,020	3.5	94.5	99.3	100.0	38.3	38.3	40.5	5.6	5.6	6.0	12.0	7.9
95-99	4,590	2.7	94.7	99.3	99.9	8.1	8.1	8.5	2.5	2.5	2.6	15.5	6.1
Top 1 Percent	1,120	0.7	92.9	99.8	100.0	1.5	1.5	1.6	1.2	1.2	1.3	23.1	2.2
Top 0.1 Percent	120	0.1	89.5	100.0	100.0	0.9	0.9	1.1	0.7	0.7	0.8	23.4	1.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$26,000; 40% \$51,400; 60% \$91,200; 80% \$164,900; 90% \$242,000; 95% \$344,500; 99% \$818,100; 99.9% \$3,476,900.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0179
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2019¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	45,680	26.2	58.1	9.2	58.9	57.9	98.3	99.6	57.8	98.1	99.4	-5.1	6.5
Second Quintile	38,000	21.8	73.6	42.2	80.6	71.7	89.0	97.4	68.8	85.4	93.5	-1.3	7.6
Middle Quintile	35,680	20.5	81.2	74.6	94.1	74.3	79.0	91.5	49.4	52.5	60.8	3.8	7.9
Fourth Quintile	29,260	16.8	88.0	93.4	99.0	71.6	72.2	81.3	36.7	37.1	41.7	7.0	8.3
Top Quintile	24,230	13.9	93.3	99.2	99.8	43.4	43.4	46.5	10.6	10.6	11.4	15.7	5.9
All	174,070	100.0	76.1	56.4	83.2	64.5	77.5	84.7	48.3	58.0	63.5	10.0	6.8
Addendum													
80-90	12,410	7.1	92.3	98.9	99.7	63.6	63.8	68.9	17.2	17.2	18.6	9.5	8.5
90-95	6,050	3.5	94.7	99.4	100.0	37.0	37.0	39.1	5.1	5.1	5.4	12.2	7.9
95-99	4,640	2.7	94.5	99.3	99.9	7.7	7.7	8.2	2.5	2.5	2.6	15.7	6.0
Top 1 Percent	1,130	0.7	92.7	99.8	100.0	1.4	1.4	1.5	1.1	1.1	1.2	23.3	2.2
Top 0.1 Percent	120	0.1	89.5	100.0	100.0	1.0	1.0	1.1	0.7	0.7	0.8	23.5	1.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$26,000; 40% \$51,600; 60% \$92,200; 80% \$166,900; 90% \$246,100; 95% \$349,900; 99% \$842,600; 99.9% \$3,731,700.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0180
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2020¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	45,250	25.7	56.8	0.0	56.8	56.8	100.0	100.0	56.8	100.0	100.0	-19.7	6.1
Second Quintile	38,390	21.8	73.9	13.3	75.6	73.5	97.2	99.6	73.1	96.7	99.0	-8.2	7.0
Middle Quintile	35,750	20.3	81.6	50.7	89.4	76.3	85.4	93.6	68.8	76.9	84.3	-0.3	7.2
Fourth Quintile	29,340	16.7	87.9	77.0	98.0	72.2	73.6	82.1	52.0	53.1	59.2	4.7	7.6
Top Quintile	24,010	13.6	93.9	98.0	99.8	41.2	41.3	43.9	16.2	16.3	17.3	15.5	5.8
All	176,230	100.0	75.1	39.4	79.6	64.2	80.6	85.4	55.8	70.1	74.3	7.8	6.5
Addendum													
80-90	12,200	6.9	93.3	97.0	99.7	62.1	62.3	66.6	27.1	27.2	29.0	9.0	8.3
90-95	6,060	3.4	94.6	98.8	99.9	34.4	34.4	36.3	7.8	7.8	8.3	12.3	7.5
95-99	4,610	2.6	95.1	99.2	99.9	4.9	4.9	5.1	2.4	2.4	2.5	16.1	5.9
Top 1 Percent	1,140	0.7	92.8	99.8	100.0	1.5	1.5	1.6	1.2	1.2	1.3	23.1	2.1
Top 0.1 Percent	120	0.1	89.0	100.0	100.0	1.0	1.0	1.1	0.7	0.7	0.8	23.3	1.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$26,100; 40% \$52,000; 60% \$94,800; 80% \$181,200; 90% \$257,700; 95% \$381,200; 99% \$872,900; 99.9% \$3,582,700.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

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Table T21-0181
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2021¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	47,360	26.6	55.8	0.1	55.9	55.8	99.9	100.0	55.8	99.9	100.0	-19.9	6.1
Second Quintile	38,780	21.8	73.9	25.5	77.0	72.5	94.1	98.1	71.5	92.9	96.8	-8.4	7.3
Middle Quintile	36,130	20.3	81.1	56.8	91.1	75.1	82.4	92.5	64.4	70.6	79.3	0.2	7.5
Fourth Quintile	29,780	16.7	87.5	75.1	98.4	71.5	72.7	81.7	48.8	49.6	55.8	4.8	7.9
Top Quintile	24,560	13.8	92.9	96.4	99.8	41.0	41.1	44.1	16.0	16.1	17.3	16.1	5.7
All	178,140	100.0	75.2	42.9	80.7	63.9	79.1	84.9	54.2	67.2	72.1	8.1	6.6
Addendum													
80-90	12,570	7.1	91.6	93.7	99.6	60.9	61.2	66.5	27.4	27.5	29.9	9.0	8.3
90-95	6,150	3.5	94.0	99.0	99.9	34.4	34.5	36.7	6.1	6.1	6.5	12.4	7.7
95-99	4,710	2.6	94.7	99.2	99.9	5.9	5.9	6.2	2.4	2.4	2.5	16.3	6.0
Top 1 Percent	1,140	0.6	92.9	99.9	100.0	1.3	1.3	1.4	0.9	0.9	1.0	24.2	2.1
Top 0.1 Percent	120	0.1	89.6	100.0	100.0	0.8	0.8	0.9	0.6	0.6	0.7	24.7	1.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$27,900; 40% \$55,100; 60% \$97,700; 80% \$178,100; 90% \$259,000; 95% \$372,600; 99% \$882,500; 99.9% \$4,052,100.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0182
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2022¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	47,360	26.4	57.7	10.8	58.5	57.5	98.3	99.6	57.4	98.1	99.4	-4.6	6.4
Second Quintile	39,000	21.7	74.0	44.6	81.6	71.8	88.0	97.1	67.9	83.3	91.8	-0.8	7.5
Middle Quintile	36,630	20.4	80.8	78.5	94.8	72.7	76.7	90.0	45.5	48.0	56.4	4.4	7.8
Fourth Quintile	30,160	16.8	87.4	95.4	99.2	68.4	69.0	78.3	32.0	32.3	36.6	7.5	8.1
Top Quintile	24,880	13.9	92.9	99.4	99.8	39.1	39.1	42.1	7.6	7.6	8.1	16.4	5.7
All	179,520	100.0	75.8	58.4	83.4	62.9	75.4	83.1	46.0	55.2	60.7	10.7	6.7
Addendum													
80-90	12,740	7.1	91.6	99.2	99.7	58.2	58.3	63.5	11.9	11.9	13.0	10.1	8.3
90-95	6,230	3.5	93.9	99.6	100.0	32.5	32.5	34.6	3.9	3.9	4.1	12.6	7.6
95-99	4,770	2.7	94.7	99.3	100.0	5.6	5.6	5.9	2.4	2.4	2.6	16.4	5.9
Top 1 Percent	1,140	0.6	93.5	99.9	100.0	1.2	1.2	1.3	0.9	0.9	1.0	24.1	2.1
Top 0.1 Percent	120	0.1	90.6	100.0	100.0	0.7	0.7	0.8	0.5	0.5	0.6	24.6	1.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$98,200; 80% \$179,100; 90% \$261,500; 95% \$375,000; 99% \$898,600; 99.9% \$4,060,400.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

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Table T21-0183
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2025¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	47,930	26.1	57.6	10.6	58.4	57.4	98.2	99.6	57.2	98.0	99.4	-4.8	6.4
Second Quintile	40,040	21.8	71.7	43.9	80.2	69.7	86.9	97.1	65.8	82.1	91.8	-0.7	7.2
Middle Quintile	37,970	20.7	79.1	79.4	94.4	71.0	75.3	89.8	43.3	45.9	54.7	4.5	7.6
Fourth Quintile	31,050	16.9	86.9	95.6	98.9	67.8	68.6	78.1	30.9	31.3	35.6	7.5	8.1
Top Quintile	25,320	13.8	93.4	99.3	99.8	40.8	40.9	43.7	7.5	7.5	8.0	16.3	6.0
All	183,870	100.0	74.9	58.6	83.0	62.3	75.0	83.1	44.9	54.0	59.9	10.6	6.8
Addendum													
80-90	12,970	7.1	92.2	99.1	99.7	60.8	61.0	65.9	11.6	11.6	12.6	10.0	8.5
90-95	6,370	3.5	94.3	99.5	99.9	33.7	33.7	35.7	4.1	4.1	4.3	12.6	7.9
95-99	4,810	2.6	95.3	99.5	100.0	5.9	5.9	6.2	2.3	2.3	2.4	16.5	6.2
Top 1 Percent	1,170	0.6	93.9	99.9	100.0	1.6	1.6	1.7	1.2	1.2	1.3	24.2	2.4
Top 0.1 Percent	120	0.1	91.3	100.0	100.0	0.9	0.9	1.0	0.7	0.7	0.8	24.9	1.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$98,600; 80% \$181,700; 90% \$264,900; 95% \$384,800; 99% \$893,600; 99.9% \$3,971,900.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0184
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2026¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	48,270	26.1	56.6	12.3	57.6	56.4	97.9	99.5	56.2	97.5	99.1	-4.4	6.3
Second Quintile	40,270	21.7	70.9	46.3	79.9	68.5	85.8	96.6	57.5	72.0	81.1	0.2	7.1
Middle Quintile	38,410	20.7	79.1	82.3	94.4	68.6	72.7	86.8	34.9	36.9	44.1	5.5	7.5
Fourth Quintile	31,330	16.9	87.2	96.2	98.8	60.7	61.4	69.5	23.3	23.5	26.7	8.4	8.1
Top Quintile	25,460	13.7	93.7	99.2	99.7	34.8	34.9	37.2	5.8	5.8	6.1	17.8	6.1
All	185,260	100.0	74.6	60.3	82.8	59.2	71.6	79.4	39.5	47.7	52.9	11.8	6.8
Addendum													
80-90	13,040	7.0	92.5	98.9	99.6	53.3	53.6	57.7	9.0	9.0	9.7	10.9	8.6
90-95	6,400	3.5	94.7	99.4	99.8	26.4	26.4	27.8	3.1	3.1	3.3	13.6	8.0
95-99	4,840	2.6	95.6	99.7	99.9	4.4	4.4	4.6	1.7	1.7	1.8	18.6	6.3
Top 1 Percent	1,180	0.6	93.7	99.8	100.0	1.3	1.3	1.4	1.0	1.0	1.1	26.0	2.4
Top 0.1 Percent	120	0.1	91.6	99.9	100.0	1.1	1.1	1.2	0.8	0.8	0.9	26.6	1.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$28,000; 40% \$55,200; 60% \$99,300; 80% \$182,400; 90% \$265,600; 95% \$384,800; 99% \$890,600; 99.9% \$4,095,600.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2022, 2025, 2026 and 2031.

Table T21-0185
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2031¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶			Average Effective Tax Rate ⁷	
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	49,010	25.5	58.2	13.4	59.3	57.9	97.6	99.4	57.6	97.0	98.9	-4.3	6.3
Second Quintile	42,020	21.8	68.6	50.3	80.1	65.6	81.8	95.6	53.0	66.1	77.3	1.0	6.8
Middle Quintile	40,460	21.0	78.1	84.9	94.6	65.8	69.6	84.3	30.9	32.7	39.6	6.0	7.4
Fourth Quintile	32,960	17.1	87.2	96.7	98.8	58.6	59.3	67.2	19.6	19.9	22.5	8.7	8.1
Top Quintile	26,630	13.8	93.6	99.2	99.7	33.1	33.2	35.3	5.3	5.3	5.6	17.5	6.2
All	192,590	100.0	74.4	62.5	83.5	57.8	69.2	77.7	37.2	44.5	49.9	11.7	6.8
Addendum													
80-90	13,690	7.1	92.5	98.8	99.6	51.0	51.2	55.1	8.0	8.1	8.7	11.0	8.5
90-95	6,700	3.5	94.7	99.4	99.9	23.8	23.8	25.1	3.0	3.0	3.2	13.9	8.0
95-99	5,010	2.6	95.4	99.6	99.9	4.4	4.4	4.6	1.8	1.8	1.8	18.8	6.3
Top 1 Percent	1,230	0.6	93.1	99.7	99.9	1.6	1.6	1.7	1.3	1.3	1.4	25.1	2.5
Top 0.1 Percent	130	0.1	91.3	99.8	99.9	1.3	1.3	1.4	0.9	0.9	1.0	25.4	1.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% \$30,200; 40% \$58,900; 60% \$104,500; 80% \$190,100; 90% \$278,700; 95% \$405,500; 99% \$921,000; 99.9% \$4,297,900.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.

(7) Average tax as a percentage of average expanded cash income.