

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

Table T21-0168
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	11,160	6.6	55.7	0.2	55.8	55.7	99.8	100.0	55.7	99.7	99.9
10-20	21,520	12.7	56.5	10.7	57.5	56.4	98.0	99.7	56.2	97.8	99.5
20-30	19,130	11.3	68.2	25.1	70.2	67.5	96.2	99.0	67.0	95.5	98.2
30-40	15,520	9.2	73.3	38.6	78.9	71.6	90.8	97.8	66.7	84.5	91.1
40-50	12,890	7.6	76.5	54.1	86.3	73.4	85.1	96.0	55.9	64.8	73.1
50-75	24,420	14.4	81.4	71.5	92.7	75.0	80.9	92.1	44.6	48.1	54.7
75-100	16,740	9.9	83.2	86.0	96.7	70.7	73.1	84.9	37.4	38.7	44.9
100-200	30,310	17.9	90.2	96.4	99.1	66.1	66.7	73.3	26.6	26.8	29.4
200-500	14,020	8.3	94.7	99.1	99.8	34.2	34.3	36.1	5.3	5.3	5.6
500-1,000	1,770	1.0	94.7	99.6	99.9	2.6	2.6	2.7	2.0	2.0	2.1
More than 1,000	770	0.5	92.1	99.8	100.0	1.3	1.3	1.4	1.0	1.0	1.1
All	169,560	100.0	76.7	57.6	83.4	63.4	76.0	82.6	44.4	53.2	57.9

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.6	7.5
-4.8	5.9
-4.9	7.2
-2.0	7.6
0.9	7.7
3.7	8.0
6.0	7.9
8.5	8.5
13.3	7.8
20.2	5.0
24.7	1.9
10.8	7.0

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

Table T21-0169
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	11,160	6.5	54.4	0.2	54.5	54.4	99.8	100.0	54.4	99.8	99.9
10-20	21,800	12.7	56.3	8.2	57.0	56.2	98.5	99.7	56.1	98.3	99.6
20-30	19,140	11.1	67.5	22.3	69.5	66.9	96.3	99.1	66.6	95.8	98.6
30-40	15,470	9.0	72.8	37.4	78.4	71.3	91.0	98.1	70.6	90.1	97.0
40-50	13,270	7.7	76.6	52.7	86.7	73.6	84.9	96.1	68.4	78.9	89.4
50-75	24,870	14.5	81.2	69.3	92.9	75.6	81.3	93.1	55.0	59.2	67.7
75-100	16,960	9.9	82.7	82.5	96.9	73.2	75.5	88.5	42.7	44.1	51.7
100-200	30,820	17.9	89.6	95.3	99.4	71.1	71.6	79.4	34.6	34.8	38.6
200-500	14,510	8.4	94.4	99.2	99.9	41.3	41.3	43.7	7.2	7.2	7.6
500-1,000	1,860	1.1	94.7	99.4	99.9	3.0	3.0	3.1	2.2	2.2	2.3
More than 1,000	790	0.5	92.4	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1
All	171,890	100.0	76.4	56.2	83.4	65.0	77.9	85.1	49.0	58.8	64.2

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.5	7.4
-4.9	6.0
-5.1	7.1
-2.5	7.6
0.2	7.7
2.7	8.0
5.1	7.9
7.5	8.4
12.1	7.7
18.1	5.0
23.5	2.0
9.8	6.9

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

Table T21-0170
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	11,200	6.4	53.4	0.2	53.5	53.4	99.8	100.0	53.4	99.7	99.9
10-20	22,240	12.8	56.2	8.2	56.9	56.0	98.5	99.7	56.0	98.3	99.5
20-30	19,490	11.2	67.5	22.2	69.3	66.8	96.5	99.1	66.5	96.0	98.6
30-40	15,740	9.0	72.4	37.6	78.2	71.1	90.9	98.2	70.4	90.0	97.2
40-50	13,180	7.6	76.0	52.4	86.3	72.9	84.5	96.0	67.8	78.6	89.3
50-75	24,860	14.3	80.7	70.2	92.7	75.1	81.0	93.0	53.8	58.0	66.7
75-100	17,150	9.9	82.5	83.1	96.9	72.6	74.9	88.0	41.9	43.3	50.8
100-200	31,300	18.0	89.3	95.5	99.3	70.6	71.1	79.1	33.5	33.7	37.5
200-500	14,920	8.6	94.2	99.3	99.9	40.9	40.9	43.4	6.7	6.7	7.1
500-1,000	1,930	1.1	94.7	99.4	99.9	3.0	3.0	3.2	2.2	2.2	2.3
More than 1,000	850	0.5	92.2	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1
All	174,070	100.0	76.1	56.4	83.2	64.5	77.5	84.7	48.3	58.0	63.5

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.6	7.2
-4.9	6.0
-5.0	7.1
-2.4	7.5
0.2	7.6
2.9	8.0
5.2	7.8
7.6	8.4
12.2	7.7
18.0	5.0
23.5	2.0
10.0	6.8

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

Table T21-0171
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2020¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	10,870	6.2	51.9	0.0	51.9	51.9	100.0	100.0	51.9	100.0	100.0
10-20	22,200	12.6	54.0	0.0	54.0	54.0	100.0	100.0	54.0	100.0	100.0
20-30	19,160	10.9	67.9	0.1	67.9	67.9	99.9	100.0	67.9	99.9	100.0
30-40	15,340	8.7	72.6	5.7	73.2	72.6	99.1	99.9	72.4	98.9	99.7
40-50	13,660	7.8	75.4	23.5	78.8	74.7	94.8	99.1	73.9	93.8	98.0
50-75	24,300	13.8	81.2	45.1	86.9	77.5	89.1	95.5	74.5	85.7	91.8
75-100	16,790	9.5	82.3	60.2	93.5	74.1	79.3	90.1	59.2	63.4	72.0
100-200	30,040	17.1	88.8	80.3	98.5	71.8	72.9	80.9	50.2	51.0	56.5
200-500	17,270	9.8	94.6	98.3	99.8	42.7	42.8	45.2	14.2	14.3	15.1
500-1,000	2,220	1.3	95.2	99.3	99.9	3.1	3.1	3.2	2.4	2.4	2.6
More than 1,000	900	0.5	92.5	99.9	100.0	1.4	1.4	1.5	1.1	1.1	1.2
All	176,230	100.0	75.1	39.4	79.6	64.2	80.6	85.4	55.8	70.1	74.3

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-41.9	7.0
-18.8	5.6
-15.0	6.7
-10.0	7.0
-5.8	6.9
-1.9	7.2
1.7	7.1
5.3	7.8
11.9	7.7
17.7	5.1
23.3	2.0
7.8	6.5

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

Table T21-0172
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2021¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	10,200	5.7	51.1	0.0	51.1	51.1	100.0	100.0	51.1	100.0	100.0
10-20	21,580	12.1	51.9	0.0	51.9	51.9	100.0	100.0	51.9	100.0	100.0
20-30	19,540	11.0	65.6	1.9	65.7	65.6	99.8	100.0	65.4	99.6	99.8
30-40	15,630	8.8	71.5	15.4	72.7	71.1	97.8	99.4	70.7	97.2	98.8
40-50	13,320	7.5	75.1	33.1	79.8	73.1	91.6	97.3	71.8	89.9	95.6
50-75	25,150	14.1	80.5	50.9	88.3	75.8	85.9	94.2	72.1	81.6	89.6
75-100	18,260	10.3	81.8	62.5	94.0	74.1	78.9	90.7	55.8	59.4	68.2
100-200	32,670	18.3	88.0	77.2	98.6	70.8	71.8	80.5	47.5	48.1	53.9
200-500	17,050	9.6	93.4	97.7	99.8	41.9	42.0	44.9	13.0	13.0	13.9
500-1,000	2,270	1.3	94.9	99.4	100.0	3.0	3.0	3.1	1.9	1.9	2.0
More than 1,000	930	0.5	92.5	99.9	100.0	1.2	1.2	1.3	0.9	0.9	1.0
All	178,140	100.0	75.2	42.9	80.7	63.9	79.1	84.9	54.2	67.2	72.1

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-40.6	7.0
-19.6	5.5
-16.6	6.7
-11.5	7.1
-6.6	7.1
-1.9	7.6
1.7	7.5
5.3	8.0
11.9	7.7
18.2	5.3
24.3	2.0
8.1	6.6

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

Table T21-0173
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2022¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	10,230	5.7	53.6	0.2	53.7	53.6	99.8	100.0	53.6	99.8	100.0
10-20	21,720	12.1	54.0	8.5	54.5	53.8	98.8	99.7	53.8	98.6	99.6
20-30	19,660	11.0	67.1	22.6	68.7	66.5	96.8	99.2	66.1	96.2	98.5
30-40	16,070	9.0	72.6	36.5	77.9	71.3	91.6	98.2	70.5	90.6	97.1
40-50	13,290	7.4	74.4	52.0	85.1	71.5	84.0	96.1	66.8	78.5	89.9
50-75	24,830	13.8	79.9	71.2	92.7	74.0	79.9	92.6	52.8	56.9	66.0
75-100	18,330	10.2	81.5	84.6	96.7	71.4	73.9	87.6	39.8	41.2	48.8
100-200	33,200	18.5	87.9	96.0	99.3	67.5	68.0	76.8	30.1	30.3	34.3
200-500	17,390	9.7	93.3	99.4	99.9	40.5	40.6	43.4	6.2	6.2	6.6
500-1,000	2,340	1.3	95.0	99.6	100.0	3.0	3.0	3.1	2.1	2.1	2.2
More than 1,000	970	0.5	93.0	99.9	100.0	1.2	1.2	1.2	0.9	0.9	1.0
All	179,520	100.0	75.8	58.4	83.4	62.9	75.4	83.1	46.0	55.2	60.7

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) 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

<http://www.taxpolicycenter.org>

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.4	7.3
-4.4	5.7
-4.7	7.0
-2.4	7.5
0.2	7.4
3.0	7.8
5.4	7.7
7.8	8.1
12.2	7.7
18.2	5.2
24.3	2.0
10.7	6.7

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

Table T21-0174
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2025¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	10,100	5.5	55.0	0.2	55.1	55.0	99.8	100.0	55.0	99.8	100.0
10-20	21,830	11.9	53.3	8.3	54.0	53.2	98.5	99.7	53.0	98.3	99.5
20-30	20,310	11.1	66.0	21.5	67.6	65.5	96.9	99.2	65.1	96.3	98.7
30-40	16,630	9.1	70.7	36.2	76.7	69.4	90.5	98.3	68.5	89.3	97.0
40-50	13,700	7.5	71.8	51.6	83.7	69.0	82.5	96.0	64.4	76.9	89.6
50-75	25,290	13.8	77.8	71.4	91.7	72.0	78.6	92.6	50.8	55.4	65.3
75-100	18,970	10.3	80.4	85.7	96.6	70.3	72.8	87.4	37.6	38.9	46.7
100-200	33,930	18.5	87.2	96.1	99.0	67.2	67.8	77.0	29.3	29.6	33.6
200-500	18,090	9.8	93.9	99.3	99.8	43.4	43.5	46.2	6.5	6.5	6.9
500-1,000	2,490	1.4	95.7	99.6	100.0	3.3	3.3	3.5	2.2	2.2	2.3
More than 1,000	970	0.5	93.6	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1
All	183,870	100.0	74.9	58.6	83.0	62.3	75.0	83.1	44.9	54.0	59.9

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) 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

[p://www.taxpolicycenter.org](http://www.taxpolicycenter.org)

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.9	7.5
-4.7	5.7
-4.7	6.9
-2.3	7.2
0.3	7.0
3.1	7.6
5.4	7.6
7.7	8.1
12.1	8.0
18.1	5.5
24.5	2.2
10.6	6.8

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

Table T21-0175
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	10,190	5.5	54.4	0.2	54.5	54.4	99.8	100.0	54.4	99.8	100.0
10-20	21,670	11.7	52.1	10.6	52.9	51.9	98.1	99.6	51.8	97.8	99.3
20-30	20,160	10.9	64.9	23.1	66.7	64.3	96.5	99.1	63.8	95.7	98.3
30-40	16,560	8.9	69.1	37.0	75.5	67.8	89.8	98.1	62.4	82.7	90.2
40-50	13,910	7.5	71.5	54.3	83.8	68.5	81.8	95.9	54.3	64.9	76.0
50-75	25,710	13.9	77.4	74.3	91.6	70.6	77.1	91.2	40.2	43.8	51.9
75-100	19,220	10.4	80.3	87.8	96.4	66.5	69.0	82.8	31.2	32.3	38.8
100-200	34,550	18.7	87.5	96.5	98.8	60.3	61.0	68.8	22.0	22.3	25.1
200-500	18,260	9.9	94.3	99.2	99.8	36.6	36.7	38.8	5.2	5.2	5.5
500-1,000	2,530	1.4	95.9	99.8	99.9	2.2	2.2	2.3	1.5	1.5	1.5
More than 1,000	970	0.5	93.4	99.8	100.0	1.3	1.3	1.4	1.0	1.0	1.1
All	185,260	100.0	74.6	60.3	82.8	59.2	71.6	79.4	39.5	47.7	52.9

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) 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

[p://www.taxpolicycenter.org](http://www.taxpolicycenter.org)

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-4.9	7.5
-4.3	5.6
-4.1	6.8
-1.5	7.1
1.2	7.0
4.1	7.5
6.4	7.5
8.7	8.1
13.3	8.1
20.4	5.6
26.2	2.3
11.8	6.8

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

Table T21-0176
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2031¹

Expanded Cash Income Level (thousands of 2020 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		
	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
Less than 10	8,770	4.6	60.4	0.2	60.5	60.4	99.8	100.0	60.3	99.8	99.9
10-20	19,860	10.3	52.2	10.4	53.1	52.0	98.0	99.6	51.8	97.7	99.3
20-30	20,100	10.4	63.1	21.9	64.9	62.5	96.4	99.1	62.0	95.5	98.2
30-40	17,120	8.9	65.5	36.3	73.1	63.9	87.4	97.6	58.6	80.2	89.5
40-50	14,370	7.5	69.0	53.3	82.2	65.9	80.2	95.6	53.2	64.7	77.1
50-75	27,370	14.2	74.6	74.8	90.6	67.7	74.7	90.8	38.2	42.2	51.3
75-100	20,950	10.9	79.1	88.5	96.1	64.9	67.5	82.1	28.7	29.8	36.3
100-200	38,100	19.8	87.2	96.5	98.8	58.8	59.5	67.5	19.8	20.0	22.7
200-500	20,460	10.6	93.8	99.1	99.7	36.5	36.6	38.9	5.3	5.4	5.7
500-1,000	2,940	1.5	95.5	99.7	99.9	2.9	2.9	3.0	1.8	1.8	1.8
More than 1,000	1,060	0.6	92.9	99.7	99.9	1.6	1.6	1.7	1.3	1.3	1.4
All	192,590	100.0	74.4	62.5	83.5	57.8	69.2	77.7	37.2	44.5	49.9

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) 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

[p://www.taxpolicycenter.org](http://www.taxpolicycenter.org)

Average Effective Tax Rate⁶	
Income Tax	Payroll Tax
-6.0	8.4
-4.8	5.6
-3.8	6.6
-1.3	6.6
1.2	6.6
4.2	7.2
6.5	7.4
8.8	8.1
13.2	8.1
20.0	5.7
25.3	2.3
11.7	6.8