

Table T22-0066
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	45,190	26.4	-5.2	6.7	0.5	0.0	1.0	3.0
Second Quintile	37,710	22.0	-1.3	7.7	0.7	0.0	0.9	8.1
Middle Quintile	34,930	20.4	3.7	8.0	0.8	0.0	0.8	13.3
Fourth Quintile	28,590	16.7	6.8	8.4	0.9	0.0	0.7	16.9
Top Quintile	23,900	13.9	15.5	6.0	1.7	0.2	0.6	23.9
All	171,540	100.0	9.8	6.9	1.3	0.1	0.7	18.8
Addendum								
80-90	12,210	7.1	9.4	8.6	1.1	0.0	0.7	19.7
90-95	5,990	3.5	12.1	7.9	1.2	0.1	0.6	21.9
95-99	4,570	2.7	15.6	6.1	1.5	0.1	0.6	23.9
Top 1 Percent	1,120	0.7	23.2	2.3	2.9	0.4	0.4	29.1
Top 0.1 Percent	120	0.1	23.5	1.1	3.9	0.4	0.3	29.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2022 dollars): 20% \$28,500; 40% \$56,500; 60% \$100,000; 80% \$180,100; 90% \$264,100; 95% \$377,200; 99% \$901,300; 99.9% \$3,862,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	37,380	21.8	-9.8	7.6	0.4	0.0	0.9	-0.8
Second Quintile	35,330	20.6	-2.8	7.8	0.6	0.0	1.0	6.6
Middle Quintile	34,910	20.4	2.6	8.0	0.7	0.0	0.8	12.1
Fourth Quintile	32,410	18.9	6.3	8.5	0.9	0.0	0.7	16.4
Top Quintile	30,280	17.7	15.3	6.0	1.7	0.2	0.6	23.7
All	171,540	100.0	9.8	6.9	1.3	0.1	0.7	18.8
Addendum								
80-90	15,490	9.0	9.5	8.5	1.1	0.0	0.7	19.7
90-95	7,550	4.4	11.9	7.9	1.2	0.0	0.6	21.6
95-99	5,880	3.4	15.2	6.2	1.5	0.1	0.6	23.5
Top 1 Percent	1,370	0.8	23.0	2.3	2.9	0.4	0.4	28.9
Top 0.1 Percent	140	0.1	23.5	1.1	3.9	0.5	0.3	29.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	23,460	28.2	-3.7	6.4	0.5	0.0	1.0	4.2
Second Quintile	19,070	22.9	0.7	6.6	0.7	0.0	1.0	9.0
Middle Quintile	17,520	21.1	4.2	7.8	0.8	0.0	0.9	13.7
Fourth Quintile	13,370	16.1	7.7	8.4	1.0	0.0	0.8	17.8
Top Quintile	9,110	11.0	15.0	6.3	1.8	0.6	0.6	24.3
All	83,200	100.0	8.6	7.1	1.3	0.3	0.7	17.9
Addendum								
80-90	5,130	6.2	10.9	8.4	1.2	0.0	0.7	21.2
90-95	2,130	2.6	12.4	7.8	1.5	0.0	0.6	22.4
95-99	1,550	1.9	15.4	6.0	1.8	0.5	0.6	24.3
Top 1 Percent	300	0.4	22.7	2.1	3.1	2.2	0.4	30.5
Top 0.1 Percent	30	0.0	23.2	0.9	4.2	2.2	0.3	30.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	6,590	10.6	-8.6	7.1	0.4	0.0	0.9	-0.2
Second Quintile	8,550	13.7	-2.9	7.0	0.6	0.0	1.0	5.6
Middle Quintile	11,620	18.7	1.7	7.6	0.7	0.0	0.8	10.8
Fourth Quintile	15,660	25.2	5.6	8.4	0.9	0.0	0.7	15.5
Top Quintile	19,420	31.2	15.3	6.0	1.7	0.0	0.6	23.5
All	62,280	100.0	11.3	6.6	1.4	0.0	0.6	20.0
Addendum								
80-90	9,320	15.0	9.0	8.4	1.0	0.0	0.7	19.1
90-95	5,010	8.1	11.7	8.0	1.2	0.0	0.6	21.4
95-99	4,090	6.6	15.0	6.2	1.5	0.0	0.6	23.3
Top 1 Percent	1,000	1.6	23.1	2.4	2.7	0.1	0.4	28.7
Top 0.1 Percent	100	0.2	23.8	1.2	3.7	0.2	0.3	29.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	7,000	30.7	-23.0	10.5	0.4	0.0	0.8	-11.3
Second Quintile	7,070	31.1	-8.7	10.6	0.5	0.0	0.9	3.3
Middle Quintile	4,930	21.6	0.5	9.4	0.5	0.0	0.8	11.3
Fourth Quintile	2,620	11.5	6.1	9.7	0.7	0.0	0.8	17.2
Top Quintile	1,110	4.9	15.6	5.9	1.9	0.0	0.6	24.0
All	22,770	100.0	0.9	9.0	0.8	0.0	0.8	11.5
Addendum								
80-90	690	3.0	10.1	9.0	0.9	0.0	0.7	20.7
90-95	270	1.2	13.0	6.7	1.0	0.0	0.7	21.4
95-99	120	0.5	17.5	5.5	1.3	0.0	0.6	24.9
Top 1 Percent	30	0.1	23.5	1.6	4.0	0.1	0.4	29.6
Top 0.1 Percent	0	0.0	22.9	0.6	5.5	0.0	0.3	29.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	10,850	21.0	-22.3	10.9	0.5	0.0	0.8	-10.1
Second Quintile	11,120	21.6	-7.8	10.8	0.5	0.0	0.9	4.4
Middle Quintile	10,230	19.8	0.8	10.1	0.5	0.0	0.8	12.3
Fourth Quintile	9,810	19.0	5.7	10.3	0.6	0.0	0.7	17.3
Top Quintile	9,320	18.1	16.3	6.4	1.5	0.0	0.6	24.7
All	51,540	100.0	9.3	8.1	1.1	0.0	0.7	19.2
Addendum								
80-90	4,710	9.1	9.6	9.6	0.8	0.0	0.7	20.7
90-95	2,320	4.5	12.6	8.4	0.9	0.0	0.7	22.6
95-99	1,820	3.5	16.7	6.4	1.2	0.0	0.6	24.8
Top 1 Percent	470	0.9	23.9	2.5	2.6	0.0	0.4	29.4
Top 0.1 Percent	50	0.1	23.7	1.2	3.8	0.0	0.3	29.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T22-0066
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile, 2018 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	8,060	19.5	-0.5	0.7	0.3	0.0	0.7	1.3
Second Quintile	10,330	24.9	-0.2	1.2	0.8	0.1	0.8	2.7
Middle Quintile	9,220	22.3	2.0	1.7	1.2	0.0	0.7	5.6
Fourth Quintile	7,230	17.5	5.5	2.7	1.6	0.0	0.6	10.4
Top Quintile	6,120	14.8	14.6	2.9	2.9	0.7	0.4	21.4
All	41,390	100.0	9.2	2.5	2.2	0.4	0.5	14.8
Addendum								
80-90	3,160	7.6	8.5	3.4	2.0	0.0	0.6	14.5
90-95	1,430	3.5	10.5	4.1	2.3	0.0	0.5	17.5
95-99	1,180	2.9	12.9	3.7	2.7	0.6	0.5	20.3
Top 1 Percent	350	0.8	21.3	1.5	3.8	1.6	0.3	28.4
Top 0.1 Percent	40	0.1	22.3	0.7	4.5	1.4	0.3	29.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

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- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.