

The Excel and PDF files contain this analysis for the years 2017-2023, 2025, 2026 and 2032.

**Table T22-0174**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2017<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	44,710	26.4	59.3	11.7	60.3	59.1	98.0	99.6	58.9	97.7	99.3	-5.1	6.6
<b>Second Quintile</b>	37,040	21.9	74.5	44.7	81.2	72.3	89.1	97.1	62.0	76.3	83.2	-0.7	7.8
<b>Middle Quintile</b>	34,330	20.3	81.2	76.6	93.9	73.1	77.9	90.1	41.7	44.4	51.4	4.5	8.0
<b>Fourth Quintile</b>	28,210	16.7	88.1	94.6	98.6	66.8	67.7	75.7	30.6	31.0	34.7	7.8	8.4
<b>Top Quintile</b>	23,680	14.0	93.5	99.0	99.7	39.2	39.3	41.9	8.6	8.7	9.2	16.7	6.0
<b>All</b>	169,290	100.0	76.5	58.0	83.5	63.2	75.7	82.6	44.2	53.0	57.8	10.8	7.0
<b>Addendum</b>													
<b>80-90</b>	12,110	7.2	92.5	98.7	99.6	58.6	58.9	63.4	13.8	13.9	14.9	10.3	8.7
<b>90-95</b>	5,930	3.5	94.7	99.2	99.9	31.6	31.7	33.4	4.2	4.2	4.5	12.9	8.0
<b>95-99</b>	4,530	2.7	94.7	99.4	99.9	6.3	6.3	6.7	2.3	2.4	2.5	17.4	6.2
<b>Top 1 Percent</b>	1,110	0.7	92.6	99.8	100.0	1.6	1.6	1.7	1.3	1.3	1.4	24.4	2.2
<b>Top 0.1 Percent</b>	110	0.1	89.9	99.8	100.0	1.1	1.1	1.3	1.0	1.0	1.1	24.6	1.1

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

(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) 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% \$28,600; 40% \$56,300; 60% \$99,600; 80% \$178,700; 90% \$261,100; 95% \$372,200; 99% \$894,500; 99.9% \$3,872,800.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0175**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	45,190	26.4	58.8	9.6	59.6	58.6	98.3	99.6	58.4	98.1	99.5	-5.2	6.7
<b>Second Quintile</b>	37,710	22.0	74.1	43.8	81.1	72.0	88.7	97.2	68.8	84.8	92.8	-1.3	7.7
<b>Middle Quintile</b>	34,930	20.4	81.0	74.5	94.3	74.3	78.7	91.7	49.4	52.4	61.0	3.7	8.0
<b>Fourth Quintile</b>	28,590	16.7	87.9	93.3	99.1	71.8	72.5	81.7	38.1	38.4	43.3	6.8	8.4
<b>Top Quintile</b>	23,900	13.9	93.2	99.1	99.8	44.1	44.1	47.2	11.6	11.6	12.4	15.5	6.0
<b>All</b>	171,540	100.0	76.2	56.7	83.5	64.8	77.6	85.0	48.9	58.5	64.1	9.8	6.9
<b>Addendum</b>													
<b>80-90</b>	12,210	7.1	92.2	98.8	99.7	64.4	64.6	69.8	18.6	18.7	20.2	9.4	8.6
<b>90-95</b>	5,990	3.5	94.4	99.3	100.0	37.8	37.8	40.0	5.9	5.9	6.2	12.1	7.9
<b>95-99</b>	4,570	2.7	94.5	99.3	100.0	8.4	8.4	8.9	2.8	2.8	3.0	15.6	6.1
<b>Top 1 Percent</b>	1,120	0.7	92.9	99.8	100.0	1.5	1.5	1.6	1.1	1.1	1.2	23.2	2.3
<b>Top 0.1 Percent</b>	110	0.1	89.6	100.0	100.0	0.9	0.9	1.0	0.7	0.7	0.8	23.5	1.1

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

(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) 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) 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 2017-2023, 2025, 2026 and 2032.

**Table T22-0176**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2019<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	44,990	25.9	60.8	10.7	61.7	60.5	98.1	99.6	60.4	97.9	99.4	-5.1	6.8
<b>Second Quintile</b>	38,570	22.2	74.0	45.8	81.3	71.9	88.4	97.1	68.2	83.9	92.2	-0.9	7.7
<b>Middle Quintile</b>	35,750	20.6	81.0	75.8	94.3	74.1	78.6	91.5	47.9	50.8	59.2	3.9	8.0
<b>Fourth Quintile</b>	29,120	16.7	87.9	93.6	98.9	71.4	72.2	81.2	36.5	36.9	41.5	6.9	8.4
<b>Top Quintile</b>	24,150	13.9	93.2	99.1	99.8	43.6	43.7	46.7	10.9	10.9	11.7	15.4	6.0
<b>All</b>	173,920	100.0	76.8	58.0	84.1	65.2	77.5	84.9	48.6	57.7	63.3	9.8	7.0
<b>Addendum</b>													
<b>80-90</b>	12,360	7.1	92.2	98.7	99.6	63.9	64.1	69.3	17.6	17.6	19.0	9.4	8.6
<b>90-95</b>	6,060	3.5	94.5	99.4	99.9	36.6	36.7	38.8	5.3	5.3	5.6	12.2	7.9
<b>95-99</b>	4,590	2.6	94.6	99.3	99.9	8.3	8.3	8.8	2.8	2.8	3.0	15.6	6.1
<b>Top 1 Percent</b>	1,140	0.7	92.3	99.8	100.0	1.6	1.6	1.8	1.3	1.3	1.4	23.0	2.3
<b>Top 0.1 Percent</b>	110	0.1	89.8	100.0	100.0	1.0	1.0	1.1	0.7	0.7	0.8	23.5	1.2

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

(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) 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% \$29,300; 40% \$57,400; 60% \$101,100; 80% \$181,600; 90% \$267,600; 95% \$380,900; 99% \$912,100; 99.9% \$3,748,400.

(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.

The Excel and PDF files contain this analysis for the years 2017-2023, 2025, 2026 and 2032.

**Table T22-0177**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2020<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	44,530	25.3	57.9	0.0	57.9	57.9	100.0	100.0	57.9	100.0	100.0	-19.0	6.2
<b>Second Quintile</b>	38,780	22.0	73.7	17.9	75.8	73.2	96.6	99.3	72.6	95.8	98.5	-7.2	7.0
<b>Middle Quintile</b>	35,760	20.3	81.7	52.6	89.6	76.4	85.2	93.4	68.0	75.9	83.2	0.0	7.3
<b>Fourth Quintile</b>	29,500	16.8	88.6	76.7	98.0	73.3	74.8	82.8	52.3	53.4	59.1	4.7	8.1
<b>Top Quintile</b>	24,320	13.8	93.5	97.1	99.7	43.7	43.8	46.7	20.9	21.0	22.4	15.5	5.8
<b>All</b>	176,050	100.0	75.6	40.9	80.1	65.0	81.1	85.9	56.5	70.5	74.7	7.8	6.6
<b>Addendum</b>													
<b>80-90</b>	12,430	7.1	92.6	95.1	99.6	66.2	66.5	71.5	35.8	36.0	38.7	8.2	8.4
<b>90-95</b>	6,070	3.5	94.6	99.0	99.9	33.6	33.6	35.5	8.2	8.2	8.7	12.2	7.9
<b>95-99</b>	4,680	2.7	94.7	99.3	99.9	7.3	7.3	7.7	2.6	2.6	2.8	16.0	6.0
<b>Top 1 Percent</b>	1,140	0.7	92.6	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1	23.4	2.2
<b>Top 0.1 Percent</b>	120	0.1	89.4	100.0	100.0	0.9	0.9	1.0	0.7	0.7	0.8	23.5	1.1

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

(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) 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% \$30,400; 40% \$59,800; 60% \$104,300; 80% \$185,800; 90% \$274,100; 95% \$389,400; 99% \$973,400; 99.9% \$4,281,100.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0178**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2021<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	46,840	26.4	58.5	0.6	58.5	58.5	99.9	100.0	58.4	99.9	100.0	-19.5	6.3
<b>Second Quintile</b>	38,960	21.9	74.2	30.6	78.1	72.7	93.1	98.0	71.6	91.7	96.5	-7.7	7.4
<b>Middle Quintile</b>	36,150	20.4	80.7	59.1	91.3	74.4	81.5	92.1	61.1	66.9	75.7	0.4	7.6
<b>Fourth Quintile</b>	29,610	16.7	87.3	77.3	98.2	69.8	71.1	80.0	46.4	47.3	53.2	5.0	8.1
<b>Top Quintile</b>	24,530	13.8	92.3	97.4	99.8	36.7	36.8	39.7	12.2	12.2	13.2	16.0	5.7
<b>All</b>	177,530	100.0	75.9	45.3	81.7	63.6	77.8	83.9	53.4	65.3	70.4	8.2	6.6
<b>Addendum</b>													
<b>80-90</b>	12,540	7.1	91.1	95.7	99.6	55.7	56.0	61.2	20.5	20.6	22.6	9.3	8.3
<b>90-95</b>	6,140	3.5	93.7	99.0	99.9	28.9	28.9	30.9	4.9	4.9	5.3	12.6	7.6
<b>95-99</b>	4,710	2.7	93.7	99.3	99.9	4.5	4.5	4.8	2.2	2.2	2.4	16.5	5.8
<b>Top 1 Percent</b>	1,140	0.6	92.5	99.9	100.0	1.3	1.3	1.5	1.0	1.0	1.1	23.5	2.1
<b>Top 0.1 Percent</b>	120	0.1	88.8	100.0	100.0	0.7	0.7	0.8	0.5	0.5	0.6	23.6	1.0

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

(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) 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% \$31,100; 40% \$60,000; 60% \$105,900; 80% \$193,600; 90% \$283,000; 95% \$410,100; 99% \$1,003,200; 99.9% \$4,338,900.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0179**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2022<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	47,100	26.1	58.7	12.6	59.6	58.4	97.9	99.5	58.2	97.6	99.3	-4.1	6.3
<b>Second Quintile</b>	39,520	21.9	73.9	50.1	82.8	71.4	86.3	96.6	65.1	78.7	88.1	-0.2	7.6
<b>Middle Quintile</b>	37,140	20.6	80.5	82.3	95.4	71.6	75.1	89.0	40.7	42.7	50.6	4.7	7.8
<b>Fourth Quintile</b>	30,250	16.8	87.5	96.3	99.1	66.7	67.3	76.2	28.7	29.0	32.8	7.7	8.3
<b>Top Quintile</b>	25,060	13.9	92.6	99.5	99.8	36.1	36.1	39.0	5.9	5.9	6.4	16.6	5.7
<b>All</b>	180,520	100.0	76.0	61.2	84.2	62.2	73.9	81.9	43.9	52.1	57.7	10.9	6.7
<b>Addendum</b>													
<b>80-90</b>	12,810	7.1	91.3	99.3	99.8	54.7	54.8	59.9	8.9	8.9	9.7	10.4	8.4
<b>90-95</b>	6,280	3.5	93.9	99.6	99.9	28.6	28.6	30.4	3.6	3.6	3.9	12.8	7.7
<b>95-99</b>	4,810	2.7	94.3	99.6	100.0	4.7	4.7	5.0	2.1	2.2	2.3	16.6	5.9
<b>Top 1 Percent</b>	1,160	0.6	93.3	99.9	100.0	1.4	1.4	1.5	1.1	1.1	1.1	24.0	2.2
<b>Top 0.1 Percent</b>	120	0.1	90.4	100.0	100.0	0.8	0.8	0.9	0.5	0.5	0.6	24.3	1.1

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

(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) 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% \$30,000; 40% \$58,500; 60% \$103,800; 80% \$189,200; 90% \$276,100; 95% \$398,100; 99% \$982,600; 99.9% \$4,439,400.

(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.

The Excel and PDF files contain this analysis for the years 2017-2023, 2025, 2026 and 2032.

**Table T22-0180**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2023<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	47,380	26.0	59.5	12.4	60.5	59.2	97.9	99.5	59.1	97.7	99.3	-4.2	6.3
<b>Second Quintile</b>	40,200	22.1	73.7	50.3	82.8	71.1	85.9	96.5	65.8	79.5	89.3	-0.2	7.5
<b>Middle Quintile</b>	37,340	20.5	80.3	82.4	95.4	71.6	75.0	89.1	41.7	43.7	51.9	4.6	7.7
<b>Fourth Quintile</b>	30,340	16.7	87.3	96.1	98.9	67.0	67.7	76.7	29.3	29.7	33.6	7.6	8.2
<b>Top Quintile</b>	25,240	13.9	92.6	99.4	99.9	37.7	37.8	40.8	6.5	6.5	7.1	16.3	5.8
<b>All</b>	181,950	100.0	76.1	61.1	84.4	62.6	74.2	82.3	44.7	52.9	58.7	10.7	6.8
<b>Addendum</b>													
<b>80-90</b>	12,900	7.1	91.3	99.4	99.8	56.8	56.9	62.1	9.8	9.9	10.8	10.2	8.5
<b>90-95</b>	6,330	3.5	93.7	99.5	99.9	30.6	30.6	32.6	4.0	4.0	4.3	12.6	7.8
<b>95-99</b>	4,840	2.7	94.4	99.5	100.0	5.2	5.2	5.5	2.3	2.3	2.5	16.5	6.1
<b>Top 1 Percent</b>	1,170	0.6	93.5	99.9	100.0	1.4	1.4	1.5	1.1	1.1	1.1	23.7	2.2
<b>Top 0.1 Percent</b>	120	0.1	90.8	100.0	100.0	0.8	0.8	0.9	0.5	0.5	0.5	24.0	1.1

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

(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) 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% \$30,600; 40% \$59,700; 60% \$105,900; 80% \$193,600; 90% \$281,800; 95% \$409,800; 99% \$991,000; 99.9% \$4,409,300.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0181**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2025<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	48,220	26.2	59.1	12.6	60.0	58.8	97.9	99.6	58.6	97.7	99.3	-4.1	6.4
<b>Second Quintile</b>	40,950	22.2	72.1	50.1	81.5	69.5	85.3	96.4	64.0	78.5	88.7	0.1	7.3
<b>Middle Quintile</b>	37,770	20.5	78.8	82.6	95.1	70.0	73.7	88.8	40.5	42.7	51.4	4.8	7.6
<b>Fourth Quintile</b>	30,530	16.6	86.6	96.6	98.9	66.4	67.1	76.7	28.9	29.2	33.4	7.7	8.2
<b>Top Quintile</b>	25,260	13.7	92.5	99.4	99.8	38.7	38.8	41.9	6.7	6.7	7.2	16.4	6.0
<b>All</b>	184,250	100.0	75.1	61.0	83.8	61.9	73.9	82.5	44.0	52.5	58.6	10.7	6.8
<b>Addendum</b>													
<b>80-90</b>	12,950	7.0	91.1	99.2	99.7	57.5	57.7	63.2	10.0	10.0	11.0	10.3	8.5
<b>90-95</b>	6,320	3.4	93.7	99.5	99.9	32.1	32.1	34.2	4.1	4.1	4.3	12.7	7.9
<b>95-99</b>	4,830	2.6	94.3	99.5	100.0	5.9	5.9	6.2	2.6	2.6	2.8	16.6	6.1
<b>Top 1 Percent</b>	1,170	0.6	93.3	99.8	99.9	1.5	1.5	1.6	1.2	1.2	1.3	24.0	2.4
<b>Top 0.1 Percent</b>	120	0.1	90.7	100.0	100.0	0.9	0.9	1.0	0.7	0.7	0.7	24.4	1.3

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

(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) 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% \$31,200; 40% \$61,200; 60% \$108,700; 80% \$196,900; 90% \$287,200; 95% \$413,900; 99% \$1,000,800; 99.9% \$4,500,100.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0182**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2026<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	48,570	26.2	58.4	14.6	59.5	58.1	97.6	99.5	57.8	97.2	99.0	-3.7	6.4
<b>Second Quintile</b>	41,190	22.2	71.5	52.8	81.6	68.6	84.0	95.9	54.0	66.2	75.6	1.1	7.3
<b>Middle Quintile</b>	38,100	20.5	78.7	85.1	94.9	67.2	70.8	85.4	32.6	34.3	41.4	5.9	7.6
<b>Fourth Quintile</b>	30,740	16.6	86.4	97.0	98.7	58.5	59.3	67.7	19.9	20.2	23.1	8.7	8.2
<b>Top Quintile</b>	25,380	13.7	92.5	99.3	99.7	31.9	32.0	34.5	5.0	5.0	5.4	17.8	6.0
<b>All</b>	185,520	100.0	74.7	62.7	83.6	58.7	70.2	78.6	38.2	45.7	51.1	11.9	6.8
<b>Addendum</b>													
<b>80-90</b>	13,010	7.0	91.1	99.0	99.6	49.2	49.4	54.0	7.4	7.4	8.1	11.2	8.5
<b>90-95</b>	6,360	3.4	93.7	99.4	99.9	23.3	23.3	24.8	3.1	3.1	3.3	13.7	7.9
<b>95-99</b>	4,840	2.6	94.5	99.6	99.9	4.3	4.3	4.6	2.0	2.0	2.1	18.7	6.2
<b>Top 1 Percent</b>	1,170	0.6	93.3	99.8	99.9	1.4	1.4	1.6	1.2	1.2	1.3	25.6	2.4
<b>Top 0.1 Percent</b>	120	0.1	90.9	99.9	100.0	1.1	1.1	1.2	0.8	0.8	0.9	25.9	1.3

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

(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) 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% \$31,500; 40% \$62,000; 60% \$110,100; 80% \$199,500; 90% \$289,900; 95% \$416,700; 99% \$1,008,900; 99.9% \$4,536,000.

(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 2017-2023, 2025, 2026 and 2032.

**Table T22-0183**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2032<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	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 <sup>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</sup>	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
<b>Lowest Quintile</b>	49,970	25.8	59.6	17.3	61.1	59.2	96.9	99.3	58.6	96.0	98.3	-3.2	6.5
<b>Second Quintile</b>	42,950	22.2	68.6	56.9	81.5	64.8	79.5	94.5	48.4	59.4	70.6	2.0	6.8
<b>Middle Quintile</b>	40,260	20.8	78.0	88.3	95.2	63.2	66.3	81.0	27.0	28.4	34.6	6.6	7.4
<b>Fourth Quintile</b>	32,290	16.7	87.1	97.8	98.9	54.7	55.3	62.8	14.5	14.7	16.7	9.4	8.2
<b>Top Quintile</b>	26,410	13.7	93.2	99.4	99.8	28.0	28.1	30.1	3.8	3.8	4.1	17.5	6.2
<b>All</b>	193,500	100.0	74.5	65.4	84.2	56.2	66.7	75.4	34.9	41.4	46.8	11.9	6.9
<b>Addendum</b>													
<b>80-90</b>	13,570	7.0	92.3	99.3	99.8	43.7	43.8	47.4	5.4	5.4	5.9	11.8	8.7
<b>90-95</b>	6,590	3.4	94.5	99.5	99.9	19.3	19.3	20.4	2.7	2.7	2.8	14.4	8.0
<b>95-99</b>	5,020	2.6	94.2	99.7	99.9	3.6	3.6	3.9	1.8	1.8	1.9	18.8	6.2
<b>Top 1 Percent</b>	1,230	0.6	91.3	99.8	99.9	1.6	1.6	1.7	1.2	1.2	1.4	24.7	2.5
<b>Top 0.1 Percent</b>	120	0.1	90.0	99.8	99.9	1.2	1.2	1.3	0.9	0.9	1.0	25.4	1.4

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

(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) 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% \$34,300; 40% \$67,500; 60% \$120,700; 80% \$219,200; 90% \$317,100; 95% \$447,800; 99% \$1,019,900; 99.9% \$4,879,900.

(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.