

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

**Table TM22-0164**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	9,310	5.5	57.1	0.2	57.2	57.1	99.8	100.0	57.1	99.7	99.9	-4.9	8.2
<b>10-20</b>	19,710	11.6	55.7	8.5	56.4	55.6	98.5	99.8	55.5	98.4	99.6	-4.8	6.0
<b>20-30</b>	18,030	10.7	66.2	23.6	68.1	65.6	96.3	99.0	65.2	95.7	98.4	-5.2	7.1
<b>30-40</b>	15,190	9.0	71.9	35.5	76.0	70.8	93.1	98.5	68.1	89.6	94.8	-2.9	7.6
<b>40-50</b>	12,660	7.5	75.2	50.0	84.1	72.5	86.2	96.3	59.4	70.6	78.9	0.1	7.7
<b>50-75</b>	24,120	14.3	80.1	67.6	91.1	74.7	82.0	93.3	45.8	50.3	57.2	3.0	8.0
<b>75-100</b>	17,300	10.2	81.9	82.8	95.9	71.7	74.8	87.6	39.2	40.9	47.9	5.4	7.9
<b>100-200</b>	32,090	19.0	88.6	95.2	98.8	66.3	67.1	74.8	29.1	29.4	32.8	8.0	8.5
<b>200-500</b>	16,530	9.8	94.0	99.0	99.7	40.0	40.1	42.5	7.2	7.2	7.7	12.7	8.0
<b>500-1,000</b>	2,110	1.3	94.5	99.5	99.9	3.3	3.3	3.4	2.2	2.2	2.4	19.3	5.3
<b>More than 1,000</b>	920	0.5	92.3	99.8	100.0	1.3	1.3	1.5	1.1	1.1	1.2	24.6	2.1
<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

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0165**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	9,300	5.4	56.2	0.2	56.4	56.2	99.7	100.0	56.2	99.7	99.9	-5.0	8.1
<b>10-20</b>	20,100	11.7	55.0	5.9	55.4	54.9	99.0	99.8	54.8	98.9	99.7	-4.9	6.0
<b>20-30</b>	18,150	10.6	66.0	20.7	67.7	65.4	96.7	99.2	65.2	96.3	98.8	-5.4	7.1
<b>30-40</b>	14,980	8.7	71.7	34.4	75.9	70.7	93.1	98.5	70.1	92.4	97.8	-3.4	7.6
<b>40-50</b>	13,080	7.6	74.7	49.1	84.1	72.0	85.6	96.3	69.1	82.2	92.5	-0.6	7.6
<b>50-75</b>	24,640	14.4	79.9	66.1	91.3	75.2	82.3	94.2	57.3	62.7	71.7	2.1	8.1
<b>75-100</b>	17,550	10.2	81.5	80.0	96.3	73.3	76.1	89.9	44.7	46.5	54.9	4.5	7.9
<b>100-200</b>	32,510	19.0	88.2	93.9	99.2	71.2	71.8	80.7	36.8	37.1	41.7	7.1	8.4
<b>200-500</b>	16,850	9.8	93.8	99.1	99.8	46.5	46.5	49.6	9.7	9.8	10.4	11.6	8.0
<b>500-1,000</b>	2,210	1.3	94.3	99.4	99.9	4.1	4.1	4.4	2.4	2.4	2.6	17.3	5.2
<b>More than 1,000</b>	940	0.6	92.5	99.8	100.0	1.4	1.4	1.5	1.1	1.1	1.2	23.4	2.1
<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	9.7	7.0

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0166**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,890	5.1	59.4	0.2	59.5	59.4	99.8	100.0	59.4	99.7	99.9	-5.3	8.4
<b>10-20</b>	19,060	11.0	56.9	6.2	57.4	56.8	98.9	99.8	56.7	98.7	99.6	-5.0	6.1
<b>20-30</b>	18,060	10.4	66.3	21.6	68.1	65.8	96.6	99.2	65.5	96.2	98.8	-5.2	7.1
<b>30-40</b>	15,460	8.9	70.9	35.0	75.0	69.9	93.1	98.5	69.3	92.5	97.8	-3.1	7.6
<b>40-50</b>	13,580	7.8	74.6	50.5	84.0	71.9	85.5	96.3	69.0	82.1	92.5	-0.4	7.6
<b>50-75</b>	25,490	14.7	79.7	66.9	91.2	75.1	82.3	94.2	56.5	62.0	71.0	2.3	8.1
<b>75-100</b>	18,010	10.4	81.5	80.5	96.0	73.1	76.2	89.7	43.7	45.5	53.6	4.6	7.9
<b>100-200</b>	33,480	19.3	88.1	94.0	98.9	71.1	71.9	80.7	35.5	35.9	40.3	7.1	8.4
<b>200-500</b>	17,320	10.0	93.7	99.1	99.8	46.1	46.2	49.2	9.4	9.5	10.1	11.6	8.0
<b>500-1,000</b>	2,270	1.3	94.4	99.3	99.9	4.5	4.5	4.7	2.7	2.7	2.9	17.1	5.3
<b>More than 1,000</b>	970	0.6	92.0	99.8	100.0	1.4	1.4	1.5	1.1	1.1	1.2	23.2	2.2
<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	9.6	7.0

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0167**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2020<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,110	4.6	54.9	0.0	54.9	54.9	100.0	100.0	54.9	100.0	100.0	-48.1	7.8
<b>10-20</b>	18,490	10.5	53.3	0.0	53.3	53.3	100.0	100.0	53.3	100.0	100.0	-19.9	5.6
<b>20-30</b>	17,250	9.8	63.7	0.0	63.7	63.7	100.0	100.0	63.7	100.0	100.0	-15.7	6.4
<b>30-40</b>	14,630	8.3	69.3	2.3	69.7	69.3	99.4	100.0	69.3	99.4	99.9	-11.4	6.8
<b>40-50</b>	13,380	7.6	73.3	17.3	75.5	73.1	96.8	99.6	72.5	96.1	98.9	-7.1	6.9
<b>50-75</b>	26,150	14.9	80.2	42.4	85.3	77.5	90.9	96.7	75.4	88.4	94.1	-2.9	7.3
<b>75-100</b>	18,380	10.4	82.7	55.9	91.3	76.2	83.4	92.2	65.0	71.2	78.6	0.8	7.4
<b>100-200</b>	35,170	20.0	88.4	76.9	97.8	73.3	74.9	82.9	52.2	53.4	59.1	4.8	8.0
<b>200-500</b>	17,870	10.2	93.8	97.7	99.8	46.7	46.8	49.9	19.9	19.9	21.2	11.1	7.9
<b>500-1,000</b>	2,370	1.4	94.2	99.3	99.9	4.0	4.0	4.3	2.4	2.4	2.6	17.3	5.3
<b>More than 1,000</b>	1,090	0.6	92.6	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1	23.5	2.1
<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	7.6	6.6

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0168**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2021<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,100	4.6	57.3	0.0	57.3	57.3	100.0	100.0	57.3	100.0	100.0	-45.2	8.0
<b>10-20</b>	18,900	10.7	53.8	0.0	53.8	53.8	100.0	100.0	53.8	100.0	100.0	-20.5	5.6
<b>20-30</b>	17,990	10.1	63.2	0.7	63.3	63.2	99.8	100.0	63.2	99.8	100.0	-16.8	6.5
<b>30-40</b>	15,300	8.6	70.0	14.0	70.8	69.7	98.5	99.7	69.4	98.1	99.2	-12.7	7.1
<b>40-50</b>	13,990	7.9	74.8	32.7	78.8	73.4	93.3	98.2	72.4	91.9	96.7	-7.4	7.4
<b>50-75</b>	25,750	14.5	78.8	50.0	86.6	74.7	86.2	94.9	71.4	82.4	90.7	-2.8	7.6
<b>75-100</b>	18,370	10.4	81.6	62.4	93.2	74.3	79.8	91.1	56.2	60.3	68.9	1.2	7.6
<b>100-200</b>	34,430	19.4	86.7	76.6	97.9	69.8	71.4	80.5	46.3	47.3	53.4	4.9	8.1
<b>200-500</b>	19,340	10.9	92.1	97.6	99.7	41.8	41.9	45.4	12.7	12.8	13.8	11.4	7.8
<b>500-1,000</b>	2,800	1.6	93.9	99.4	99.9	3.2	3.2	3.4	2.2	2.2	2.3	17.4	5.3
<b>More than 1,000</b>	1,150	0.7	92.5	99.9	100.0	1.3	1.3	1.4	1.0	1.0	1.1	23.5	2.1
<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	8.0	6.7

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0169**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2022<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,590	4.8	57.6	0.2	57.7	57.5	99.8	100.0	57.5	99.8	100.0	-4.7	7.7
<b>10-20</b>	19,970	11.1	54.2	8.3	54.7	54.0	98.7	99.7	53.8	98.4	99.4	-4.0	5.5
<b>20-30</b>	18,490	10.2	64.0	23.1	65.8	63.5	96.4	99.2	63.3	96.1	98.8	-4.1	6.5
<b>30-40</b>	15,840	8.8	71.2	36.8	76.2	70.0	91.8	98.3	68.9	90.4	96.8	-2.6	7.3
<b>40-50</b>	13,970	7.7	74.8	54.4	85.3	71.8	84.2	96.0	66.5	78.0	88.9	0.1	7.6
<b>50-75</b>	25,720	14.3	78.6	72.4	92.2	73.0	79.2	92.9	49.9	54.1	63.4	2.8	7.8
<b>75-100</b>	18,740	10.4	81.1	86.2	96.9	70.8	73.0	87.3	37.3	38.5	46.0	5.3	7.8
<b>100-200</b>	34,830	19.3	87.2	96.0	98.9	66.5	67.2	76.2	28.3	28.6	32.5	7.7	8.2
<b>200-500</b>	19,070	10.6	92.7	99.4	99.8	40.2	40.3	43.4	5.8	5.8	6.2	12.1	7.8
<b>500-1,000</b>	2,710	1.5	94.6	99.7	100.0	3.0	3.0	3.2	2.0	2.0	2.2	17.8	5.4
<b>More than 1,000</b>	1,130	0.6	93.2	99.9	100.0	1.2	1.2	1.3	0.9	0.9	0.9	24.1	2.1
<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	10.8	6.7

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

(4) Income tax after refundable credits.

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

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

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**Table TM22-0170**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2023<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,250	4.5	59.9	0.2	60.0	59.9	99.8	100.0	59.9	99.8	100.0	-4.9	8.2
<b>10-20</b>	19,520	10.7	54.9	7.6	55.4	54.7	98.8	99.8	54.6	98.5	99.5	-4.0	5.6
<b>20-30</b>	18,680	10.3	64.0	22.3	65.8	63.5	96.6	99.2	63.3	96.3	98.9	-4.2	6.6
<b>30-40</b>	15,920	8.8	70.8	36.5	75.6	69.6	92.2	98.3	68.7	91.0	97.0	-2.7	7.3
<b>40-50</b>	13,990	7.7	73.9	52.7	84.4	71.0	84.2	96.1	67.4	79.9	91.1	-0.1	7.4
<b>50-75</b>	25,920	14.3	78.0	71.4	91.8	72.6	79.1	93.0	52.0	56.7	66.7	2.7	7.7
<b>75-100</b>	19,090	10.5	81.0	85.5	96.7	71.1	73.6	87.9	38.8	40.1	47.9	5.1	7.8
<b>100-200</b>	35,190	19.3	86.7	95.6	98.7	66.9	67.8	77.1	29.6	30.0	34.1	7.5	8.2
<b>200-500</b>	19,890	10.9	92.6	99.4	99.9	43.4	43.5	46.9	6.9	6.9	7.4	11.8	8.0
<b>500-1,000</b>	2,880	1.6	94.7	99.6	99.9	3.5	3.5	3.7	2.2	2.2	2.3	17.4	5.6
<b>More than 1,000</b>	1,150	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>All</b>	181,950	100.0	76.1	61.1	84.4	62.6	74.2	82.3	44.7	52.9	58.7	10.5	6.8

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0171**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2025<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,080	4.4	59.3	0.2	59.5	59.3	99.8	100.0	59.3	99.8	100.0	-5.3	8.5
<b>10-20</b>	19,270	10.5	54.1	7.3	54.6	53.9	98.8	99.7	53.8	98.6	99.5	-4.1	5.8
<b>20-30</b>	18,940	10.3	63.0	21.5	64.6	62.5	96.7	99.2	62.2	96.3	98.8	-4.1	6.6
<b>30-40</b>	15,980	8.7	69.5	35.5	73.8	68.4	92.6	98.4	67.5	91.4	97.1	-2.5	7.3
<b>40-50</b>	14,010	7.6	71.5	50.7	82.2	69.0	83.9	96.4	65.4	79.6	91.4	0.0	7.2
<b>50-75</b>	26,150	14.2	76.2	70.3	90.7	71.0	78.3	93.1	52.4	57.8	68.8	2.7	7.6
<b>75-100</b>	19,310	10.5	79.7	85.3	96.5	70.0	72.5	87.8	38.1	39.5	47.8	5.1	7.6
<b>100-200</b>	36,350	19.7	85.8	95.6	98.5	66.7	67.7	77.8	29.6	30.1	34.5	7.5	8.1
<b>200-500</b>	20,520	11.1	92.2	99.3	99.8	45.2	45.3	49.0	7.3	7.3	7.9	11.8	8.1
<b>500-1,000</b>	2,960	1.6	94.7	99.6	99.9	3.9	3.9	4.1	2.3	2.3	2.5	17.5	5.8
<b>More than 1,000</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>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

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0172**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2026<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	8,080	4.4	59.1	0.2	59.3	59.1	99.8	100.0	59.1	99.8	100.0	-5.2	8.5
<b>10-20</b>	18,970	10.2	53.3	10.1	54.0	53.2	98.6	99.7	53.0	98.2	99.4	-3.8	5.7
<b>20-30</b>	18,950	10.2	62.2	23.2	64.1	61.6	96.2	99.0	61.2	95.6	98.5	-3.6	6.5
<b>30-40</b>	16,070	8.7	68.1	36.0	72.7	66.9	92.0	98.2	62.6	86.1	91.9	-1.7	7.1
<b>40-50</b>	14,000	7.6	70.7	52.9	82.1	68.1	83.0	96.3	54.8	66.8	77.5	0.9	7.1
<b>50-75</b>	26,260	14.2	75.8	73.0	90.7	69.8	76.9	92.1	41.2	45.4	54.3	3.8	7.5
<b>75-100</b>	19,390	10.5	79.2	87.3	95.9	67.5	70.4	85.2	31.4	32.8	39.7	6.0	7.5
<b>100-200</b>	36,970	19.9	85.6	96.2	98.4	59.1	60.1	69.1	21.1	21.5	24.7	8.6	8.1
<b>200-500</b>	21,080	11.4	92.1	99.2	99.7	37.7	37.8	40.9	5.7	5.7	6.1	12.8	8.1
<b>500-1,000</b>	3,010	1.6	94.8	99.6	99.8	2.9	2.9	3.0	1.8	1.8	1.9	19.7	5.8
<b>More than 1,000</b>	1,190	0.6	93.4	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.3	25.6	2.4
<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

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

(4) Income tax after refundable credits.

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

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

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

**Table TM22-0173**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2032<sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</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>5</sup>			Average Effective Tax Rate <sup>6</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>3</sup>	Income Tax <sup>4</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>Less than 10</b>	7,240	3.7	62.5	0.2	62.7	62.5	99.7	100.0	62.5	99.7	100.0	-5.9	9.2
<b>10-20</b>	16,540	8.6	54.5	10.7	55.1	54.3	98.5	99.7	54.1	98.2	99.3	-4.1	5.8
<b>20-30</b>	18,620	9.6	60.0	22.8	61.7	59.3	96.2	98.9	58.9	95.5	98.2	-3.1	6.2
<b>30-40</b>	16,450	8.5	66.8	36.8	72.4	65.5	90.5	98.0	61.1	84.3	91.4	-1.4	6.9
<b>40-50</b>	14,280	7.4	66.6	50.0	77.9	64.2	82.4	96.4	52.4	67.3	78.7	0.9	6.7
<b>50-75</b>	26,980	13.9	71.5	72.9	88.7	65.4	73.7	91.4	38.7	43.7	54.2	3.9	7.0
<b>75-100</b>	20,520	10.6	78.1	88.0	95.5	65.5	68.5	83.8	27.5	28.8	35.2	6.3	7.4
<b>100-200</b>	40,650	21.0	84.8	96.3	98.3	55.7	56.7	65.7	17.7	18.1	20.9	8.9	8.0
<b>200-500</b>	25,660	13.3	92.6	99.3	99.8	37.4	37.4	40.4	5.1	5.2	5.6	12.9	8.3
<b>500-1,000</b>	3,660	1.9	94.1	99.7	99.8	2.8	2.8	3.0	1.7	1.7	1.8	19.3	5.9
<b>More than 1,000</b>	1,270	0.7	91.5	99.8	99.9	1.6	1.6	1.7	1.2	1.2	1.3	24.7	2.5
<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

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) 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