

Table T11-0193
Distribution of Federal Payroll and Income Taxes by Cash Income Level, 2012¹

Cash Income Level (thousands of 2011 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		
	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	23,654	14.3	60.4	0.5	60.6	60.4	99.7	100.0	60.3	99.6	99.9
10-20	28,341	17.2	56.0	19.4	56.8	55.4	97.6	98.9	54.8	96.4	97.7
20-30	20,820	12.6	75.8	38.1	78.9	74.1	93.9	97.8	66.9	84.8	88.2
30-40	17,491	10.6	82.0	58.3	91.2	78.5	86.1	95.7	54.4	59.7	66.4
40-50	13,844	8.4	85.8	70.2	94.0	80.7	85.9	94.1	50.7	54.0	59.1
50-75	20,187	12.2	86.7	86.2	97.4	74.0	76.0	85.4	40.5	41.6	46.7
75-100	13,838	8.4	88.5	95.5	99.0	68.1	68.8	76.9	28.3	28.6	32.0
100-200	18,707	11.3	90.6	98.2	99.5	45.4	45.7	50.2	8.5	8.5	9.3
200-500	5,808	3.5	91.2	98.7	99.7	8.0	8.0	8.8	2.4	2.4	2.7
500-1,000	1,003	0.6	88.0	98.0	99.3	5.1	5.2	5.8	2.6	2.6	2.9
More than 1,000	503	0.3	87.7	98.9	99.8	1.5	1.5	1.7	1.0	1.0	1.2
All	165,201	100.0	76.2	54.3	82.0	63.0	76.9	82.7	45.1	55.0	59.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but excludes those that are dependents of other tax units.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 and self-employment taxes.

(4) Income tax after refundable credits.