

The Excel and PDF files contain this analysis for the years 2016-2020 and 2027.

Table T17-0097
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2016¹

Expanded Cash Income Level (thousands of 2017 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	13,040	7.5	59.0	0.3	59.1	59.0	99.7	99.9	59.0	99.7	99.9
10-20	24,560	14.2	54.5	13.2	55.8	54.2	97.3	99.5	54.1	97.1	99.3
20-30	21,670	12.5	65.6	28.1	68.1	64.6	94.9	98.5	64.0	93.9	97.6
30-40	16,250	9.4	73.7	41.1	79.5	71.8	90.4	97.5	63.2	79.6	85.8
40-50	13,210	7.6	78.4	54.5	87.8	75.1	85.5	95.8	52.9	60.2	67.4
50-75	24,080	13.9	80.6	71.1	93.0	74.0	79.6	91.8	45.4	48.8	56.3
75-100	15,960	9.2	83.8	87.5	97.5	68.8	70.6	82.1	38.5	39.5	46.0
100-200	29,590	17.1	89.4	97.1	99.6	63.8	64.1	71.4	25.4	25.5	28.5
200-500	11,270	6.5	93.8	99.1	99.8	26.6	26.6	28.3	4.5	4.5	4.8
500-1,000	1,530	0.9	94.4	99.7	99.9	2.0	2.0	2.1	1.4	1.4	1.5
More than 1,000	610	0.4	92.4	99.9	100.0	1.4	1.4	1.5	1.2	1.2	1.3
All	172,870	100.0	75.2	55.7	82.1	62.4	75.9	83.0	45.0	54.7	59.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(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.

The Excel and PDF files contain this analysis for the years 2016-2020 and 2027.

Table T17-0098
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2017 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	13,180	7.5	58.6	0.3	58.8	58.6	99.7	99.9	58.6	99.7	99.9
10-20	24,130	13.8	55.8	14.2	57.0	55.5	97.3	99.5	55.4	97.1	99.3
20-30	22,130	12.7	64.7	28.7	67.4	63.8	94.5	98.5	63.0	93.5	97.4
30-40	16,490	9.4	73.3	41.0	78.8	71.3	90.5	97.3	62.2	79.0	84.9
40-50	13,240	7.6	77.6	54.9	87.5	74.3	84.9	95.8	52.0	59.4	67.0
50-75	24,260	13.9	80.7	71.8	93.2	74.0	79.4	91.7	45.0	48.3	55.8
75-100	16,340	9.3	83.7	88.1	97.6	68.2	69.9	81.4	37.7	38.6	45.0
100-200	30,260	17.3	89.0	97.2	99.6	63.2	63.5	71.0	24.8	24.9	27.8
200-500	11,640	6.7	93.5	99.1	99.8	27.4	27.4	29.3	4.4	4.4	4.7
500-1,000	1,580	0.9	94.2	99.7	99.9	1.9	1.9	2.1	1.4	1.4	1.5
More than 1,000	640	0.4	92.1	99.9	100.0	1.4	1.4	1.6	1.2	1.2	1.3
All	174,990	100.0	75.2	56.5	82.3	62.1	75.5	82.7	44.4	54.0	59.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(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.

The Excel and PDF files contain this analysis for the years 2016-2020 and 2027.

Table T17-0099
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 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	13,260	7.5	59.1	0.3	59.2	59.1	99.7	100.0	59.0	99.7	99.9
10-20	23,850	13.5	56.7	14.5	58.0	56.4	97.2	99.5	56.3	97.0	99.2
20-30	22,230	12.6	63.4	27.6	66.1	62.5	94.5	98.5	61.8	93.4	97.5
30-40	16,640	9.5	72.4	40.3	77.8	70.4	90.5	97.3	61.5	79.1	85.0
40-50	13,220	7.5	77.0	55.0	87.0	73.7	84.7	95.7	51.4	59.1	66.8
50-75	24,450	13.9	80.4	72.2	93.2	73.6	79.0	91.5	44.7	48.0	55.6
75-100	16,650	9.5	82.9	88.4	97.7	67.1	68.7	80.9	37.3	38.2	45.0
100-200	30,850	17.5	89.0	97.3	99.6	63.4	63.6	71.3	24.6	24.7	27.7
200-500	11,630	6.6	93.6	99.2	99.9	27.7	27.7	29.6	4.4	4.5	4.8
500-1,000	1,530	0.9	94.1	99.7	99.9	2.0	2.0	2.1	1.5	1.5	1.5
More than 1,000	670	0.4	92.4	99.9	100.0	1.4	1.4	1.5	1.2	1.2	1.3
All	176,100	100.0	75.0	56.6	82.3	61.9	75.3	82.6	44.2	53.7	58.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(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.

The Excel and PDF files contain this analysis for the years 2016-2020 and 2027.

Table T17-0100
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2017 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	12,910	7.3	61.3	0.3	61.5	61.3	99.7	100.0	61.3	99.7	100.0
10-20	23,450	13.2	57.8	14.8	59.1	57.5	97.3	99.5	57.3	97.0	99.2
20-30	22,400	12.6	62.5	27.1	65.1	61.6	94.7	98.6	60.9	93.6	97.4
30-40	16,840	9.5	71.3	40.0	76.6	69.4	90.6	97.4	60.7	79.2	85.1
40-50	13,100	7.4	76.7	54.3	86.3	73.5	85.2	95.8	51.7	59.9	67.4
50-75	24,680	13.9	80.2	71.7	93.0	73.4	79.0	91.6	45.1	48.5	56.2
75-100	17,020	9.6	82.7	88.2	97.2	67.3	69.2	81.4	37.5	38.6	45.4
100-200	31,540	17.8	88.8	97.2	99.6	63.6	63.9	71.7	25.1	25.2	28.3
200-500	11,850	6.7	93.3	99.2	99.8	28.9	29.0	31.0	4.5	4.6	4.9
500-1,000	1,530	0.9	93.7	99.7	99.9	1.9	1.9	2.0	1.4	1.4	1.5
More than 1,000	710	0.4	92.6	99.9	100.0	1.5	1.5	1.6	1.4	1.4	1.5
All	177,230	100.0	75.1	56.9	82.4	62.1	75.4	82.8	44.3	53.7	59.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(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.

The Excel and PDF files contain this analysis for the years 2016-2020 and 2027.

Table T17-0101
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2020¹

Expanded Cash Income Level (thousands of 2017 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	12,860	7.2	61.5	0.3	61.7	61.4	99.7	100.0	61.4	99.6	99.9
10-20	22,830	12.8	58.9	15.0	60.2	58.5	97.2	99.4	58.4	96.9	99.2
20-30	22,730	12.7	61.6	27.0	64.3	60.7	94.4	98.6	59.9	93.3	97.4
30-40	16,970	9.5	69.6	39.0	75.0	67.8	90.4	97.4	59.2	78.9	85.0
40-50	13,120	7.4	75.2	53.9	85.1	72.0	84.6	95.8	50.8	59.7	67.6
50-75	25,070	14.1	79.3	71.8	92.8	72.6	78.3	91.5	44.7	48.2	56.4
75-100	17,440	9.8	82.0	88.3	97.3	66.5	68.4	81.2	37.3	38.4	45.5
100-200	31,780	17.8	88.5	97.2	99.6	63.9	64.2	72.2	25.2	25.3	28.5
200-500	12,140	6.8	93.2	99.2	99.8	29.4	29.4	31.5	4.7	4.7	5.1
500-1,000	1,550	0.9	93.7	99.7	99.9	2.0	2.0	2.2	1.5	1.5	1.6
More than 1,000	740	0.4	92.5	99.9	100.0	1.5	1.5	1.6	1.3	1.3	1.4
All	178,370	100.0	74.7	57.1	82.4	61.8	75.0	82.7	43.9	53.3	58.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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(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.

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Table T17-0102
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2027¹

Expanded Cash Income Level (thousands of 2017 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	11,720	6.3	64.5	0.4	64.7	64.4	99.6	100.0	64.4	99.6	100.0
10-20	19,720	10.6	66.2	17.0	68.0	65.8	96.7	99.3	65.6	96.4	99.0
20-30	23,050	12.4	56.3	24.9	59.7	55.6	93.2	98.8	54.9	91.9	97.4
30-40	17,940	9.6	60.3	34.1	66.4	58.8	88.6	97.4	52.3	78.7	86.6
40-50	13,980	7.5	68.9	51.3	80.2	65.7	81.9	95.3	48.6	60.7	70.6
50-75	28,590	15.3	75.9	73.3	91.4	68.9	75.4	90.8	41.3	45.2	54.4
75-100	18,870	10.1	78.4	88.9	97.1	63.7	65.6	81.3	35.5	36.6	45.3
100-200	35,420	19.0	87.8	97.4	99.7	63.5	63.7	72.3	24.2	24.3	27.6
200-500	13,520	7.2	93.5	99.4	99.9	36.6	36.6	39.1	5.0	5.0	5.4
500-1,000	1,580	0.8	94.2	99.7	100.0	2.1	2.1	2.2	1.4	1.4	1.5
More than 1,000	1,070	0.6	93.0	99.9	100.0	1.2	1.2	1.3	1.1	1.1	1.2
All	186,640	100.0	73.5	59.3	82.7	60.4	73.1	82.2	41.6	50.3	56.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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(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.