

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

Table T17-0103
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2016¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	48,120	27.8	57.5	12.0	58.6	57.2	97.5	99.5	57.0	97.3	99.2
Second Quintile	37,790	21.9	73.2	41.7	79.0	71.2	90.1	97.3	61.4	77.7	84.0
Middle Quintile	33,560	19.4	80.4	72.8	93.6	73.7	78.8	90.8	44.8	47.9	55.2
Fourth Quintile	28,420	16.4	86.9	94.2	99.1	66.1	66.7	76.1	32.9	33.2	37.9
Top Quintile	23,880	13.8	93.0	98.9	99.8	39.3	39.4	42.3	9.1	9.2	9.8
All	172,870	100.0	75.2	55.7	82.1	62.4	75.9	83.0	45.0	54.7	59.8
Addendum											
80-90	12,260	7.1	92.0	98.6	99.7	58.7	58.9	63.8	14.8	14.9	16.1
90-95	5,940	3.4	93.9	99.1	99.9	31.8	31.8	33.8	4.4	4.4	4.7
95-99	4,560	2.6	94.1	99.4	99.9	6.0	6.0	6.4	1.9	1.9	2.0
Top 1 Percent	1,120	0.7	93.5	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.2
Top 0.1 Percent	120	0.1	91.2	99.9	100.0	1.2	1.2	1.3	0.9	0.9	1.0

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) 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 2017 dollars): 20% \$24,600; 40% \$47,700; 60% \$84,300; 80% \$147,700; 90% \$214,700; 95% \$306,100; 99% \$717,900; 99.9% \$2,917,600.

(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.

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Table T17-0104
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2017¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	48,560	27.8	58.1	12.9	59.3	57.7	97.3	99.4	57.5	97.0	99.1
Second Quintile	38,510	22.0	72.7	42.4	78.7	70.7	89.8	97.2	60.3	76.6	82.9
Middle Quintile	34,010	19.4	80.4	74.2	93.8	73.2	78.0	90.3	43.9	46.8	54.2
Fourth Quintile	28,660	16.4	86.9	94.6	99.2	65.5	66.0	75.3	31.9	32.1	36.7
Top Quintile	24,130	13.8	92.7	99.0	99.8	38.8	38.9	41.9	8.6	8.6	9.3
All	174,990	100.0	75.2	56.5	82.3	62.1	75.5	82.7	44.4	54.0	59.1
Addendum											
80-90	12,380	7.1	91.8	98.7	99.8	57.7	57.8	62.8	13.8	13.8	15.0
90-95	5,990	3.4	93.5	99.0	99.8	32.5	32.5	34.7	4.4	4.4	4.7
95-99	4,630	2.6	93.7	99.4	99.9	5.8	5.8	6.1	1.9	1.9	2.0
Top 1 Percent	1,140	0.7	93.2	99.8	99.9	1.4	1.4	1.5	1.1	1.1	1.2
Top 0.1 Percent	120	0.1	90.9	99.9	100.0	1.1	1.1	1.2	0.8	0.8	0.9

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) 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 2017 dollars): 20% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,0734,00.

(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.

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Table T17-0105
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2018¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	48,780	27.7	58.4	13.0	59.7	58.1	97.3	99.4	57.9	97.0	99.1
Second Quintile	38,760	22.0	71.9	42.0	77.9	69.8	89.6	97.1	59.3	76.1	82.5
Middle Quintile	34,280	19.5	80.4	74.9	93.9	72.6	77.2	90.0	43.5	46.3	54.0
Fourth Quintile	28,870	16.4	86.7	94.9	99.3	65.1	65.6	75.1	31.4	31.6	36.2
Top Quintile	24,300	13.8	92.6	99.0	99.8	39.4	39.4	42.5	8.7	8.7	9.4
All	176,100	100.0	75.0	56.6	82.3	61.9	75.3	82.6	44.2	53.7	58.9
Addendum											
80-90	12,490	7.1	91.7	98.7	99.8	58.4	58.5	63.7	14.0	14.0	15.2
90-95	6,020	3.4	93.5	99.1	99.9	32.5	32.6	34.8	4.5	4.5	4.8
95-99	4,650	2.6	93.8	99.4	99.9	6.5	6.5	6.9	1.9	1.9	2.0
Top 1 Percent	1,140	0.7	93.3	99.8	99.9	1.4	1.4	1.5	1.1	1.1	1.2
Top 0.1 Percent	120	0.1	91.8	99.9	100.0	1.2	1.2	1.3	1.0	1.0	1.1

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) 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 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(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.

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Table T17-0106
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2019¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	48,930	27.6	59.3	13.3	60.6	59.0	97.3	99.4	58.8	97.0	99.1
Second Quintile	39,320	22.2	71.5	42.3	77.5	69.4	89.5	97.1	58.5	75.4	81.7
Middle Quintile	34,350	19.4	80.4	75.3	93.8	72.2	76.9	89.7	43.5	46.4	54.1
Fourth Quintile	28,870	16.3	86.9	95.0	99.2	65.4	65.9	75.3	31.6	31.9	36.4
Top Quintile	24,560	13.9	92.3	99.0	99.8	39.8	39.9	43.2	8.7	8.7	9.5
All	177,230	100.0	75.1	56.9	82.4	62.1	75.4	82.8	44.3	53.7	59.0
Addendum											
80-90	12,610	7.1	91.3	98.8	99.8	58.8	59.0	64.4	14.0	14.1	15.4
90-95	6,090	3.4	93.0	99.1	99.8	33.1	33.2	35.6	4.5	4.5	4.9
95-99	4,710	2.7	93.5	99.5	99.9	7.1	7.1	7.6	1.8	1.8	1.9
Top 1 Percent	1,150	0.7	93.4	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.3
Top 0.1 Percent	120	0.1	92.0	99.9	100.0	1.2	1.2	1.3	1.0	1.0	1.1

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) 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 2017 dollars): 20% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(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.

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Table T17-0107
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2020¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	49,140	27.6	59.8	13.9	61.2	59.5	97.1	99.4	59.2	96.8	99.0
Second Quintile	39,750	22.3	70.2	42.0	76.6	68.0	88.8	97.0	56.9	74.3	81.1
Middle Quintile	34,590	19.4	80.4	75.9	93.8	71.2	76.0	89.4	43.0	45.9	54.0
Fourth Quintile	29,050	16.3	86.5	95.2	99.3	65.1	65.6	75.3	31.4	31.6	36.3
Top Quintile	24,700	13.9	92.3	99.0	99.8	40.0	40.1	43.4	8.7	8.7	9.4
All	178,370	100.0	74.7	57.1	82.4	61.8	75.0	82.7	43.9	53.3	58.8
Addendum											
80-90	12,670	7.1	91.3	98.8	99.8	59.3	59.5	65.0	14.0	14.0	15.3
90-95	6,140	3.4	93.2	99.1	99.8	32.8	32.8	35.2	4.5	4.5	4.9
95-99	4,730	2.7	93.5	99.5	99.9	7.3	7.3	7.8	1.9	1.9	2.0
Top 1 Percent	1,160	0.7	93.2	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.3
Top 0.1 Percent	120	0.1	91.6	99.9	100.0	1.2	1.2	1.3	1.0	1.0	1.1

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) 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 2017 dollars): 20% \$25,700; 40% \$50,300; 60% \$87,900; 80% \$151,100; 90% \$220,300; 95% \$311,900; 99% \$752,700; 99.9% \$3,684,000.

(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.

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Table T17-0108
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2027¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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
Lowest Quintile	50,190	26.9	62.0	15.6	64.0	61.6	96.3	99.3	61.2	95.7	98.7
Second Quintile	42,290	22.7	64.7	43.5	73.2	62.2	84.9	96.1	50.0	68.3	77.3
Middle Quintile	36,880	19.8	80.4	80.6	94.5	67.6	71.6	87.6	39.4	41.7	51.1
Fourth Quintile	30,280	16.2	86.1	96.3	99.4	63.6	64.0	73.9	28.2	28.4	32.8
Top Quintile	25,810	13.8	92.0	99.2	99.9	42.2	42.2	45.8	8.4	8.4	9.1
All	186,640	100.0	73.5	59.3	82.7	60.4	73.1	82.2	41.6	50.3	56.5
Addendum											
80-90	13,370	7.2	90.0	98.8	99.9	57.9	58.0	64.3	13.2	13.2	14.6
90-95	6,290	3.4	94.5	99.4	99.9	40.4	40.4	42.7	4.9	4.9	5.2
95-99	4,930	2.6	93.8	99.6	99.9	11.9	11.9	12.7	1.9	1.9	2.0
Top 1 Percent	1,220	0.7	93.1	99.9	99.9	1.2	1.2	1.2	1.0	1.0	1.1
Top 0.1 Percent	120	0.1	91.6	99.9	100.0	1.0	1.0	1.1	0.9	0.9	1.0

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) 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 2017 dollars): 20% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

(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.