

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

**Table T18-0116**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	12,690	7.5	57.5	0.3	57.6	57.5	99.7	99.9	57.5	99.7	99.9	-4.6	7.7
<b>10-20</b>	22,130	13.0	61.5	13.3	62.7	61.2	97.6	99.6	61.0	97.3	99.3	-5.4	6.4
<b>20-30</b>	19,250	11.3	69.8	28.9	72.9	68.8	94.3	98.5	68.1	93.4	97.6	-4.9	7.4
<b>30-40</b>	15,450	9.1	74.9	42.2	81.2	73.2	90.1	97.7	64.9	80.0	86.7	-1.7	7.8
<b>40-50</b>	13,430	7.9	78.1	55.1	87.8	74.6	84.9	95.5	52.5	59.8	67.2	0.7	7.8
<b>50-75</b>	25,060	14.8	80.5	69.7	92.8	74.3	80.1	92.3	45.6	49.1	56.6	3.1	8.0
<b>75-100</b>	16,410	9.7	83.9	86.6	97.6	69.3	71.0	82.6	39.8	40.8	47.5	5.3	8.0
<b>100-200</b>	29,920	17.6	89.4	96.6	99.4	64.2	64.5	71.8	26.4	26.5	29.5	7.6	8.5
<b>200-500</b>	12,100	7.1	93.8	99.2	99.8	29.4	29.5	31.4	4.6	4.7	5.0	12.3	7.5
<b>500-1,000</b>	1,560	0.9	94.5	99.6	99.9	2.3	2.3	2.4	1.7	1.7	1.8	19.5	4.8
<b>More than 1,000</b>	680	0.4	92.3	99.8	100.0	1.4	1.4	1.5	1.1	1.1	1.2	24.8	1.9
<b>All</b>	169,910	100.0	77.1	57.3	84.4	64.0	75.8	83.0	45.9	54.4	59.5	9.8	7.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2017 as of September 5, 2018 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 2017-2019, 2025-2026 and 2028.

**Table T18-0117**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	12,470	7.3	57.9	0.2	58.1	57.9	99.7	100.0	57.9	99.7	100.0	-4.8	7.8
<b>10-20</b>	22,070	12.8	62.4	10.4	63.5	62.2	97.9	99.7	62.0	97.7	99.4	-5.8	6.6
<b>20-30</b>	19,700	11.5	68.9	27.0	71.8	67.9	94.6	98.6	67.6	94.1	98.1	-5.2	7.3
<b>30-40</b>	15,860	9.2	74.7	40.0	80.6	73.1	90.7	97.9	72.1	89.5	96.5	-2.5	7.8
<b>40-50</b>	13,810	8.0	78.1	53.6	87.9	74.9	85.3	96.0	65.1	74.1	83.4	0.0	7.9
<b>50-75</b>	25,290	14.7	80.3	66.6	92.7	75.0	80.9	93.4	52.3	56.4	65.2	2.0	7.9
<b>75-100</b>	16,840	9.8	83.3	83.3	97.6	72.9	74.7	87.6	45.3	46.4	54.4	4.3	8.0
<b>100-200</b>	29,800	17.3	89.0	95.5	99.6	69.6	69.9	78.2	33.8	33.9	37.9	6.4	8.5
<b>200-500</b>	12,610	7.3	93.8	99.2	99.8	37.1	37.2	39.5	6.3	6.3	6.7	10.7	7.5
<b>500-1,000</b>	1,620	0.9	94.6	99.4	99.9	2.8	2.8	3.0	2.1	2.1	2.3	17.3	4.9
<b>More than 1,000</b>	690	0.4	92.7	99.8	100.0	1.3	1.3	1.4	1.1	1.1	1.2	24.1	2.0
<b>All</b>	172,000	100.0	77.1	55.6	84.5	66.0	78.1	85.6	50.5	59.8	65.5	8.7	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2018 as of September 5, 2018 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 2017-2019, 2025-2026 and 2028.

**Table T18-0118**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	12,360	7.1	58.2	0.3	58.4	58.2	99.8	100.0	58.2	99.8	100.0	-4.9	8.0
<b>10-20</b>	21,830	12.6	63.1	10.6	64.1	62.8	98.0	99.6	62.7	97.7	99.3	-5.8	6.7
<b>20-30</b>	19,680	11.4	68.2	26.7	71.3	67.2	94.3	98.7	66.9	93.8	98.1	-5.1	7.2
<b>30-40</b>	15,950	9.2	74.7	39.4	80.4	73.2	91.0	97.9	72.1	89.6	96.4	-2.5	7.8
<b>40-50</b>	13,720	7.9	77.5	54.0	87.8	74.5	84.8	96.1	64.4	73.3	83.1	-0.1	7.9
<b>50-75</b>	25,380	14.7	79.8	67.1	92.5	74.7	80.7	93.5	52.2	56.4	65.4	2.1	7.9
<b>75-100</b>	17,050	9.9	82.8	84.2	97.4	72.7	74.7	87.8	44.1	45.3	53.3	4.4	8.0
<b>100-200</b>	29,940	17.3	88.5	95.7	99.5	68.4	68.8	77.3	32.7	32.8	36.9	6.5	8.4
<b>200-500</b>	13,450	7.8	93.5	99.2	99.9	36.5	36.6	39.1	5.9	5.9	6.3	10.8	7.5
<b>500-1,000</b>	1,780	1.0	94.7	99.5	100.0	2.8	2.8	3.0	2.1	2.1	2.2	17.2	4.9
<b>More than 1,000</b>	740	0.4	93.0	99.8	100.0	1.3	1.3	1.4	1.1	1.1	1.2	24.0	2.0
<b>All</b>	173,110	100.0	77.0	56.2	84.6	65.5	77.4	85.1	49.8	58.9	64.7	8.9	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2019 as of September 5, 2018 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 2017-2019, 2025-2026 and 2028.

**Table T18-0119**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2025<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	11,220	6.2	57.9	0.3	58.1	57.9	99.7	99.9	57.9	99.7	99.9	-5.4	8.1
<b>10-20</b>	19,350	10.8	65.8	12.1	67.3	65.6	97.5	99.7	65.4	97.2	99.4	-5.8	6.9
<b>20-30</b>	19,670	10.9	64.4	24.8	67.6	63.6	94.1	98.8	63.0	93.2	97.9	-4.7	6.9
<b>30-40</b>	16,970	9.4	69.7	36.9	76.1	68.3	89.8	98.0	67.2	88.4	96.4	-2.4	7.3
<b>40-50</b>	14,010	7.8	72.8	52.7	84.8	69.9	82.4	96.0	61.6	72.7	84.6	0.0	7.3
<b>50-75</b>	27,060	15.0	76.6	69.2	91.9	71.3	77.6	93.0	48.8	53.1	63.7	2.5	7.5
<b>75-100</b>	18,310	10.2	80.8	86.4	97.2	71.1	73.2	88.0	42.3	43.5	52.4	4.7	7.8
<b>100-200</b>	33,630	18.7	87.4	96.9	99.5	66.6	66.9	76.2	29.0	29.1	33.2	6.9	8.3
<b>200-500</b>	15,490	8.6	92.6	99.2	99.8	37.1	37.2	40.1	5.6	5.6	6.1	10.8	7.7
<b>500-1,000</b>	2,190	1.2	94.7	99.6	100.0	2.6	2.6	2.8	1.9	1.9	2.0	17.4	5.2
<b>More than 1,000</b>	840	0.5	93.3	99.7	100.0	1.6	1.6	1.7	1.4	1.4	1.5	24.4	2.2
<b>All</b>	179,940	100.0	75.9	59.2	84.9	63.4	74.7	83.6	46.5	54.8	61.3	9.4	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2025 as of September 5, 2018 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 2017-2019, 2025-2026 and 2028.

**Table T18-0120**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2026<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	11,190	6.2	57.7	0.3	57.9	57.6	99.6	99.9	57.6	99.6	99.9	-5.4	8.1
<b>10-20</b>	18,820	10.4	65.5	15.6	67.2	65.2	97.0	99.6	64.9	96.5	99.1	-5.4	6.8
<b>20-30</b>	19,590	10.8	63.6	26.6	67.1	62.8	93.5	98.7	61.9	92.3	97.3	-4.0	6.8
<b>30-40</b>	16,990	9.4	68.6	38.2	75.2	67.1	89.2	97.7	58.6	78.0	85.5	-1.5	7.2
<b>40-50</b>	14,050	7.8	71.2	54.5	84.0	68.2	81.2	95.7	50.5	60.2	71.0	1.0	7.1
<b>50-75</b>	27,410	15.1	76.2	72.5	92.1	69.6	75.6	91.4	42.7	46.3	56.0	3.6	7.4
<b>75-100</b>	18,620	10.3	80.3	89.0	97.1	65.0	66.9	80.9	34.5	35.5	42.9	5.9	7.8
<b>100-200</b>	34,430	19.0	87.6	97.3	99.4	60.7	61.1	69.3	21.7	21.8	24.7	8.1	8.4
<b>200-500</b>	15,700	8.7	92.8	99.2	99.7	30.9	30.9	33.3	4.5	4.5	4.9	12.4	7.8
<b>500-1,000</b>	2,250	1.2	94.8	99.7	99.9	2.0	2.0	2.1	1.3	1.3	1.4	19.8	5.3
<b>More than 1,000</b>	860	0.5	93.2	99.7	99.9	1.6	1.6	1.7	1.3	1.3	1.4	25.7	2.2
<b>All</b>	181,110	100.0	75.6	61.3	84.9	60.5	71.2	80.0	41.2	48.6	54.6	10.8	6.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2026 as of September 5, 2018 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 2017-2019, 2025-2026 and 2028.

**Table T18-0121**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2028<sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 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>	10,670	5.8	57.9	0.3	58.0	57.8	99.6	99.9	57.8	99.6	99.9	-5.7	8.2
<b>10-20</b>	17,690	9.6	66.8	15.4	68.6	66.5	97.0	99.5	66.1	96.4	98.9	-5.6	7.0
<b>20-30</b>	19,530	10.7	62.6	26.2	66.4	61.8	93.0	98.7	60.8	91.6	97.1	-3.9	6.7
<b>30-40</b>	16,990	9.3	67.2	37.3	73.9	65.7	89.0	97.8	57.8	78.3	86.1	-1.4	7.0
<b>40-50</b>	14,090	7.7	69.9	53.7	82.4	66.9	81.1	95.6	49.0	59.5	70.1	1.1	7.1
<b>50-75</b>	28,410	15.5	74.7	72.7	91.3	68.2	74.7	91.2	41.6	45.5	55.6	3.7	7.3
<b>75-100</b>	18,960	10.3	79.7	89.1	97.1	64.4	66.4	80.8	33.7	34.7	42.2	6.0	7.7
<b>100-200</b>	36,510	19.9	87.1	97.4	99.3	59.9	60.3	68.7	20.6	20.7	23.7	8.2	8.3
<b>200-500</b>	16,170	8.8	92.7	99.3	99.8	31.0	31.1	33.5	4.5	4.5	4.8	12.5	7.8
<b>500-1,000</b>	2,380	1.3	95.1	99.6	99.9	2.0	2.0	2.1	1.4	1.4	1.5	19.8	5.4
<b>More than 1,000</b>	890	0.5	93.3	99.7	99.9	1.7	1.7	1.8	1.3	1.3	1.4	25.8	2.3
<b>All</b>	183,490	100.0	75.3	62.2	85.0	59.7	70.3	79.3	40.0	47.1	53.1	10.9	6.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

(1) Calendar year. Tabulations are under the law in place for year 2028 as of September 5, 2018 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