

Table T20-0041
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	46,820	25.7	-5.5	7.3	0.7	0.0	0.8	3.4
Second Quintile	40,270	22.1	-0.6	7.2	0.9	0.0	0.6	8.1
Middle Quintile	37,170	20.4	4.3	7.5	1.2	0.0	0.5	13.6
Fourth Quintile	30,660	16.8	7.3	8.1	1.5	0.0	0.5	17.3
Top Quintile	25,740	14.1	15.7	5.9	2.6	0.2	0.4	24.6
All	182,030	100.0	10.2	6.7	1.9	0.1	0.5	19.4
Addendum								
80-90	13,290	7.3	10.0	8.3	1.7	0.0	0.4	20.5
90-95	6,350	3.5	12.1	7.5	2.0	0.1	0.4	22.1
95-99	4,920	2.7	15.7	5.8	2.4	0.1	0.4	24.4
Top 1 Percent	1,190	0.7	23.7	2.4	3.9	0.3	0.2	30.5
Top 0.1 Percent	120	0.1	24.8	1.3	5.0	0.3	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2019 dollars): 20% \$27,900; 40% \$55,100; 60% \$97,800; 80% \$177,600; 90% \$258,000; 95% \$368,300; 99% \$881,800; 99.9% \$3,870,800.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	38,320	21.1	-10.2	8.6	0.6	0.0	0.8	-0.1
Second Quintile	37,980	20.9	-1.6	7.4	0.7	0.0	0.6	7.2
Middle Quintile	37,350	20.5	3.1	7.5	1.0	0.0	0.5	12.2
Fourth Quintile	34,640	19.0	7.0	8.1	1.3	0.0	0.5	17.0
Top Quintile	32,370	17.8	15.4	5.8	2.6	0.1	0.4	24.3
All	182,030	100.0	10.2	6.7	1.9	0.1	0.5	19.4
Addendum								
80-90	16,510	9.1	10.0	8.1	1.6	0.0	0.5	20.2
90-95	8,140	4.5	11.9	7.5	2.0	0.0	0.4	21.9
95-99	6,250	3.4	15.2	5.8	2.5	0.1	0.4	24.0
Top 1 Percent	1,460	0.8	23.4	2.4	3.9	0.4	0.3	30.3
Top 0.1 Percent	150	0.1	24.7	1.3	5.0	0.4	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	22,930	26.4	#	-4.2	7.6	0.6	0.1	5.1
Second Quintile	21,020	24.2	#	1.0	6.3	0.9	0.0	8.8
Middle Quintile	18,560	21.3	#	4.3	6.7	1.3	0.0	12.8
Fourth Quintile	14,160	16.3	#	8.1	7.6	1.7	0.1	17.9
Top Quintile	9,510	10.9	#	14.8	5.8	2.9	0.7	24.5
All	86,930	100.0	#	8.6	6.6	2.0	0.3	17.9
Addendum								
80-90	5,310	6.1	#	10.8	7.6	2.1	0.0	20.9
90-95	2,290	2.6	#	12.0	7.2	2.4	0.1	22.2
95-99	1,600	1.8	#	14.5	5.4	3.2	0.5	24.0
Top 1 Percent	310	0.4	#	23.6	2.2	4.2	2.3	32.4
Top 0.1 Percent	30	0.0	#	24.5	1.0	5.6	2.0	33.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	7,350	11.0	#	-9.3	7.9	0.6	0.0	0.7	-0.1
Second Quintile	8,840	13.2	#	-2.0	6.9	0.6	0.0	0.6	6.1
Middle Quintile	12,500	18.7	#	2.5	7.6	0.9	0.0	0.5	11.5
Fourth Quintile	16,770	25.1	#	6.4	8.2	1.2	0.0	0.5	16.3
Top Quintile	21,020	31.4	#	15.5	5.9	2.4	0.0	0.4	24.2
All	66,940	100.0	#	11.7	6.6	2.0	0.0	0.4	20.7
Addendum									
80-90	10,140	15.1	#	9.7	8.3	1.5	0.0	0.5	19.9
90-95	5,420	8.1	#	11.8	7.6	1.9	0.0	0.4	21.8
95-99	4,390	6.6	#	15.2	5.9	2.4	0.0	0.4	23.9
Top 1 Percent	1,070	1.6	#	23.3	2.6	3.6	0.1	0.3	29.8
Top 0.1 Percent	100	0.2	#	24.9	1.4	4.6	0.1	0.2	31.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	7,550	31.2	#	-21.7	10.9	0.6	0.0	0.8	-9.4
Second Quintile	7,430	30.7	#	-6.2	10.0	0.7	0.0	0.7	5.1
Middle Quintile	5,170	21.4	#	1.7	9.1	0.8	0.0	0.5	12.1
Fourth Quintile	2,800	11.6	#	6.9	9.1	1.1	0.0	0.5	17.6
Top Quintile	1,180	4.9	#	15.3	6.0	2.7	0.0	0.4	24.3
All	24,180	100.0	#	1.7	8.8	1.2	0.0	0.5	12.3
Addendum									
80-90	770	3.2	#	10.3	8.5	1.5	0.0	0.5	20.8
90-95	270	1.1	#	13.3	6.7	1.7	0.0	0.4	22.0
95-99	120	0.5	#	17.8	5.3	1.9	0.0	0.4	25.3
Top 1 Percent	30	0.1	#	23.5	1.6	5.9	0.1	0.2	31.3
Top 0.1 Percent	0	0.0	#	22.6	0.6	8.1	0.0	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	12,370	22.4	-21.2	11.0	0.6	0.0	0.8	-8.8
Second Quintile	11,770	21.3	-5.7	10.3	0.7	0.0	0.6	5.9
Middle Quintile	10,900	19.7	2.0	9.7	0.8	0.0	0.6	13.1
Fourth Quintile	10,330	18.7	6.7	9.9	1.0	0.0	0.5	18.2
Top Quintile	9,680	17.5	16.8	6.4	2.1	0.0	0.4	25.6
All	55,290	100.0	10.0	8.0	1.6	0.0	0.5	20.0
Addendum								
80-90	4,920	8.9	10.4	9.3	1.3	0.0	0.5	21.5
90-95	2,360	4.3	12.9	8.3	1.6	0.0	0.4	23.2
95-99	1,910	3.5	17.2	6.2	1.8	0.0	0.4	25.7
Top 1 Percent	490	0.9	24.4	2.7	3.4	0.0	0.3	30.8
Top 0.1 Percent	50	0.1	24.9	1.5	4.8	0.0	0.2	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T20-0041
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	6,960	14.2	-1.0	1.5	0.5	0.2	0.3	1.5
Second Quintile	11,990	24.4	0.0	1.2	0.8	0.0	0.4	2.4
Middle Quintile	12,130	24.7	2.4	1.6	1.5	0.0	0.4	5.9
Fourth Quintile	9,470	19.3	6.0	2.6	2.2	0.1	0.4	11.2
Top Quintile	8,040	16.4	14.3	3.1	3.9	0.5	0.3	22.1
All	49,180	100.0	9.4	2.6	2.9	0.3	0.3	15.5
Addendum								
80-90	4,060	8.3	8.9	3.8	2.6	0.0	0.4	15.7
90-95	2,010	4.1	10.5	4.0	3.2	0.1	0.3	18.1
95-99	1,570	3.2	12.6	3.6	4.1	0.4	0.3	21.0
Top 1 Percent	400	0.8	21.9	1.6	5.1	1.3	0.2	30.0
Top 0.1 Percent	50	0.1	23.6	0.9	5.9	1.1	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

Note : Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law as of 7/20/2018. For more information on TPC's baseline definitions, see:

[\(1\) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:](#)

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$19,400; 40% \$37,500; 60% \$64,700; 80% \$108,700; 90% \$157,200; 95% \$221,600; 99% \$509,400; 99.9% \$2,232,100.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.