

Table T20-0043
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2026 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	47,120	25.7	-4.9	7.3	0.6	0.0	0.8	3.8
Second Quintile	40,420	22.1	0.4	7.1	0.9	0.0	0.6	8.9
Middle Quintile	37,500	20.5	5.4	7.5	1.1	0.0	0.5	14.5
Fourth Quintile	30,970	16.9	8.3	8.1	1.4	0.0	0.5	18.3
Top Quintile	25,950	14.2	17.0	5.9	2.4	0.2	0.4	25.8
All	183,320	100.0	11.3	6.7	1.8	0.1	0.4	20.4
Addendum								
80-90	13,400	7.3	10.8	8.4	1.6	0.1	0.4	21.3
90-95	6,400	3.5	12.9	7.6	1.9	0.1	0.4	22.9
95-99	4,960	2.7	17.6	5.9	2.3	0.2	0.4	26.3
Top 1 Percent	1,200	0.7	25.0	2.4	3.6	0.4	0.2	31.6
Top 0.1 Percent	120	0.1	25.6	1.3	4.7	0.3	0.2	32.0

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% \$28,400; 40% \$55,800; 60% \$98,900; 80% \$178,300; 90% \$258,100; 95% \$366,900; 99% \$889,700; 99.9% \$3,971,000.

(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 T20-0043
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2026 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	38,590	21.1	-9.3	8.6	0.6	0.0	0.8	0.8
Second Quintile	38,110	20.8	-0.6	7.4	0.7	0.0	0.6	8.0
Middle Quintile	37,600	20.5	4.1	7.5	1.0	0.0	0.5	13.1
Fourth Quintile	34,910	19.0	8.0	8.1	1.2	0.0	0.5	17.8
Top Quintile	32,750	17.9	16.7	5.9	2.4	0.2	0.4	25.5
All	183,320	100.0	11.3	6.7	1.8	0.1	0.4	20.4
Addendum								
80-90	16,720	9.1	10.9	8.2	1.5	0.1	0.4	21.1
90-95	8,270	4.5	12.8	7.6	1.9	0.1	0.4	22.8
95-99	6,280	3.4	16.9	5.9	2.4	0.2	0.4	25.7
Top 1 Percent	1,480	0.8	24.7	2.4	3.6	0.4	0.2	31.4
Top 0.1 Percent	150	0.1	25.5	1.3	4.7	0.4	0.2	32.0

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 11/15/2019. 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0043
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2026 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	23,040	26.3	#	-3.9	7.6	0.6	0.0	0.9	5.3
Second Quintile	21,000	24.0	#	1.5	6.2	0.8	0.0	0.6	9.0
Middle Quintile	18,640	21.3	#	5.0	6.6	1.2	0.1	0.5	13.4
Fourth Quintile	14,240	16.3	#	9.0	7.6	1.6	0.0	0.5	18.7
Top Quintile	9,810	11.2	#	15.3	5.9	2.7	1.0	0.4	25.3
All	87,480	100.0	#	9.3	6.5	1.8	0.5	0.5	18.6
Addendum									
80-90	5,490	6.3	#	11.6	7.7	1.9	0.2	0.4	21.9
90-95	2,380	2.7	#	12.6	7.3	2.3	0.5	0.4	23.1
95-99	1,620	1.9	#	15.1	5.5	3.0	1.2	0.3	25.1
Top 1 Percent	320	0.4	#	23.9	2.2	3.9	2.5	0.2	32.7
Top 0.1 Percent	30	0.0	#	24.8	1.1	5.2	1.9	0.2	33.1

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 11/15/2019. 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0043
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2026 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	7,420	11.0	# -8.3	7.9	0.6	0.0	0.7	0.8
Second Quintile	8,950	13.3	# -1.1	6.9	0.6	0.0	0.6	6.9
Middle Quintile	12,600	18.7	# 3.5	7.6	0.8	0.0	0.5	12.4
Fourth Quintile	16,900	25.1	# 7.4	8.2	1.1	0.0	0.5	17.2
Top Quintile	21,060	31.3	# 16.9	5.9	2.3	0.0	0.4	25.5
All	67,390	100.0	# 13.0	6.6	1.9	0.0	0.4	21.8
Addendum								
80-90	10,120	15.0	# 10.6	8.3	1.4	0.0	0.4	20.7
90-95	5,450	8.1	# 12.8	7.7	1.8	0.0	0.4	22.7
95-99	4,410	6.6	# 17.2	5.9	2.2	0.0	0.4	25.8
Top 1 Percent	1,080	1.6	# 24.9	2.5	3.4	0.1	0.2	31.2
Top 0.1 Percent	100	0.2	# 26.0	1.4	4.3	0.1	0.2	32.0

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 11/15/2019. 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0043
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2026 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	7,630	31.3	# -19.6	10.9	0.6	0.0	0.8	-7.3
Second Quintile	7,460	30.6	# -4.1	10.0	0.6	0.0	0.6	7.2
Middle Quintile	5,200	21.4	# 3.2	9.1	0.8	0.0	0.5	13.5
Fourth Quintile	2,830	11.6	# 8.0	9.1	1.1	0.0	0.5	18.7
Top Quintile	1,210	5.0	# 15.8	6.0	2.5	0.0	0.4	24.7
All	24,370	100.0	# 3.1	8.8	1.2	0.0	0.5	13.6
Addendum								
80-90	780	3.2	# 11.0	8.6	1.4	0.0	0.5	21.4
90-95	280	1.2	# 14.0	6.8	1.6	0.0	0.4	22.8
95-99	120	0.5	# 18.0	5.3	1.8	0.1	0.4	25.5
Top 1 Percent	30	0.1	# 23.7	1.6	5.5	0.1	0.2	31.2
Top 0.1 Percent	0	0.0	# 22.9	0.7	7.6	0.1	0.2	31.4

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 11/15/2019. 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0043
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2026 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁶
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	12,480	22.4	-19.2	11.0	0.6	0.0	0.8	-6.9
Second Quintile	11,900	21.4	-3.8	10.3	0.6	0.0	0.6	7.8
Middle Quintile	10,960	19.7	3.3	9.7	0.8	0.0	0.5	14.3
Fourth Quintile	10,410	18.7	7.8	9.9	1.0	0.0	0.5	19.2
Top Quintile	9,720	17.5	18.3	6.4	2.0	0.0	0.4	27.0
All	55,700	100.0	11.4	8.0	1.5	0.0	0.4	21.3
Addendum								
80-90	4,960	8.9	11.2	9.4	1.2	0.0	0.4	22.2
90-95	2,360	4.2	14.1	8.3	1.5	0.0	0.4	24.4
95-99	1,910	3.4	19.5	6.2	1.7	0.0	0.4	27.8
Top 1 Percent	490	0.9	26.0	2.7	3.2	0.0	0.3	32.1
Top 0.1 Percent	50	0.1	25.8	1.5	4.5	0.0	0.2	32.0

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 7/20/2018. 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

- (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 T20-0043
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2026 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	7,090	14.1	-0.9	1.5	0.5	0.0	0.3	1.4
Second Quintile	12,230	24.4	0.2	1.2	0.8	0.0	0.4	2.5
Middle Quintile	12,440	24.8	3.0	1.6	1.4	0.1	0.4	6.5
Fourth Quintile	9,710	19.3	7.1	2.6	2.0	0.1	0.4	12.2
Top Quintile	8,180	16.3	15.6	3.1	3.6	0.8	0.3	23.4
All	50,250	100.0	10.4	2.6	2.7	0.5	0.3	16.5
Addendum								
80-90	4,090	8.1	10.1	3.9	2.4	0.2	0.3	17.0
90-95	2,070	4.1	11.5	4.1	3.0	0.5	0.3	19.3
95-99	1,610	3.2	14.3	3.6	3.8	0.9	0.3	22.8
Top 1 Percent	410	0.8	22.9	1.6	4.7	1.4	0.2	30.8
Top 0.1 Percent	50	0.1	24.1	0.9	5.5	1.0	0.2	31.7

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:

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

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(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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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.