

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0100**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2017<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	44,680	26.2	61.2	11.9	62.2	61.0	98.0	99.5	60.8	97.7	99.2	-5.5	6.9
<b>Second Quintile</b>	37,240	21.9	73.5	43.1	79.8	71.4	89.5	97.2	60.4	75.7	82.2	-1.2	7.8
<b>Middle Quintile</b>	34,410	20.2	81.3	73.4	93.2	73.6	79.0	90.6	41.4	44.4	50.9	3.6	8.0
<b>Fourth Quintile</b>	28,710	16.9	88.7	94.0	99.0	67.6	68.3	76.2	25.6	25.9	28.9	6.6	8.3
<b>Top Quintile</b>	24,100	14.1	94.2	98.9	99.8	40.4	40.5	42.9	5.3	5.3	5.6	15.6	6.0
<b>All</b>	170,420	100.0	77.1	57.2	83.7	63.9	76.3	82.9	42.9	51.2	55.6	9.8	7.0
<b>Addendum</b>													
<b>80-90</b>	12,390	7.3	93.6	98.4	99.7	59.1	59.3	63.1	8.6	8.6	9.1	9.0	8.7
<b>90-95</b>	5,960	3.5	94.8	99.3	99.8	34.3	34.4	36.2	2.3	2.4	2.5	11.3	7.9
<b>95-99</b>	4,630	2.7	95.2	99.4	99.9	7.7	7.7	8.1	1.3	1.3	1.3	15.8	6.0
<b>Top 1 Percent</b>	1,130	0.7	92.8	99.8	99.9	1.3	1.3	1.4	0.9	0.9	1.0	24.2	2.3
<b>Top 0.1 Percent</b>	120	0.1	90.2	99.7	100.0	1.1	1.1	1.2	0.8	0.8	0.9	24.7	1.1

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

(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 2019 dollars): 20% \$24,600; 40% \$49,600; 60% \$88,700; 80% \$161,300; 90% \$236,800; 95% \$336,700; 99% \$780,700; 99.9% \$3,306,600.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0101**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	44,860	26.0	63.0	10.8	64.0	62.8	98.1	99.6	62.6	97.9	99.4	-5.7	6.9
<b>Second Quintile</b>	38,000	22.0	73.5	42.2	79.9	71.6	89.6	97.4	68.0	85.0	92.4	-1.8	7.8
<b>Middle Quintile</b>	34,960	20.3	81.0	70.8	93.4	74.4	79.7	91.8	48.1	51.5	59.4	2.5	7.9
<b>Fourth Quintile</b>	28,970	16.8	88.4	92.5	99.3	72.4	72.9	81.9	32.0	32.2	36.2	5.4	8.3
<b>Top Quintile</b>	24,300	14.1	94.1	98.9	99.8	46.2	46.3	49.1	6.5	6.5	6.9	14.3	6.0
<b>All</b>	172,380	100.0	77.5	56.0	84.3	66.3	78.6	85.5	47.7	56.6	61.5	8.7	6.9
<b>Addendum</b>													
<b>80-90</b>	12,500	7.3	93.5	98.5	99.8	66.0	66.2	70.6	10.9	10.9	11.7	7.9	8.6
<b>90-95</b>	6,000	3.5	94.8	99.4	99.9	41.5	41.5	43.8	2.4	2.4	2.5	10.0	7.9
<b>95-99</b>	4,660	2.7	95.1	99.3	99.9	10.2	10.2	10.7	1.5	1.5	1.5	13.7	6.0
<b>Top 1 Percent</b>	1,140	0.7	92.3	99.8	99.9	1.4	1.4	1.5	0.9	0.9	1.0	23.4	2.3
<b>Top 0.1 Percent</b>	120	0.1	89.9	100.0	100.0	0.8	0.8	0.9	0.7	0.7	0.7	24.6	1.2

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

(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 2019 dollars): 20% \$25,000; 40% \$50,100; 60% \$89,700; 80% \$161,900; 90% \$237,100; 95% \$336,500; 99% \$793,500; 99.9% \$3,490,900.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0102**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2019<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	45,510	26.1	63.5	11.4	64.5	63.3	98.0	99.6	63.1	97.8	99.3	-5.6	6.9
<b>Second Quintile</b>	38,660	22.1	73.4	43.2	80.2	71.5	89.2	97.4	67.5	84.2	92.0	-1.8	7.8
<b>Middle Quintile</b>	35,420	20.3	80.6	72.0	93.5	73.8	78.9	91.5	47.3	50.6	58.7	2.7	7.9
<b>Fourth Quintile</b>	29,260	16.8	88.5	93.2	99.3	71.9	72.5	81.3	30.7	30.9	34.7	5.6	8.2
<b>Top Quintile</b>	24,600	14.1	94.0	99.0	99.8	45.9	46.0	48.8	6.3	6.3	6.7	14.6	5.9
<b>All</b>	174,690	100.0	77.5	56.7	84.5	66.1	78.2	85.3	47.3	56.0	61.1	8.9	6.9
<b>Addendum</b>													
<b>80-90</b>	12,660	7.3	93.5	98.5	99.8	66.0	66.2	70.6	10.5	10.6	11.3	8.2	8.6
<b>90-95</b>	6,070	3.5	94.8	99.5	100.0	40.0	40.0	42.2	2.3	2.3	2.4	10.2	7.7
<b>95-99</b>	4,720	2.7	94.9	99.3	99.9	10.5	10.5	11.0	1.5	1.5	1.6	14.1	6.0
<b>Top 1 Percent</b>	1,150	0.7	92.3	99.8	100.0	1.4	1.4	1.5	0.9	0.9	1.0	23.4	2.3
<b>Top 0.1 Percent</b>	120	0.1	90.0	100.0	100.0	0.9	0.9	1.0	0.8	0.8	0.8	24.5	1.2

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

(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 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0103**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2020<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	45,770	26.0	63.9	11.8	65.0	63.6	97.9	99.6	63.4	97.7	99.3	-5.6	6.9
<b>Second Quintile</b>	38,940	22.1	73.1	43.6	80.1	71.2	88.9	97.4	67.0	83.6	91.6	-1.8	7.8
<b>Middle Quintile</b>	35,630	20.3	80.2	72.7	93.5	73.3	78.4	91.4	46.6	49.8	58.0	2.7	7.9
<b>Fourth Quintile</b>	29,510	16.8	88.2	93.6	99.3	71.5	72.1	81.1	29.6	29.8	33.6	5.6	8.2
<b>Top Quintile</b>	24,750	14.1	93.8	99.0	99.8	44.7	44.8	47.7	5.8	5.8	6.1	14.6	5.9
<b>All</b>	175,860	100.0	77.4	57.1	84.6	65.8	77.8	85.0	46.9	55.4	60.6	8.9	6.9
<b>Addendum</b>													
<b>80-90</b>	12,740	7.2	93.2	98.6	99.8	64.5	64.6	69.2	9.5	9.5	10.2	8.2	8.6
<b>90-95</b>	6,110	3.5	94.5	99.4	99.9	39.1	39.2	41.4	2.3	2.3	2.4	10.2	7.7
<b>95-99</b>	4,740	2.7	94.8	99.3	99.9	9.4	9.4	9.9	1.5	1.5	1.5	14.1	6.0
<b>Top 1 Percent</b>	1,160	0.7	92.7	99.8	99.9	1.4	1.4	1.5	0.9	0.9	1.0	23.4	2.3
<b>Top 0.1 Percent</b>	120	0.1	90.6	100.0	100.0	1.0	1.0	1.1	0.8	0.8	0.9	24.5	1.2

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

(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 2019 dollars): 20% \$25,800; 40% \$51,500; 60% \$92,700; 80% \$167,600; 90% \$246,000; 95% \$349,300; 99% \$831,200; 99.9% \$3,722,600.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0104**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2025<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	46,820	25.7	65.6	14.1	67.0	65.3	97.4	99.5	65.0	97.0	99.1	-5.4	6.9
<b>Second Quintile</b>	40,270	22.1	70.7	44.7	79.2	68.6	86.6	97.1	62.7	79.1	88.7	-0.9	7.4
<b>Middle Quintile</b>	37,170	20.4	78.8	76.9	94.0	70.9	75.5	90.0	42.0	44.7	53.3	3.5	7.6
<b>Fourth Quintile</b>	30,660	16.8	87.5	95.3	99.2	69.2	69.7	79.0	25.6	25.8	29.3	6.3	8.2
<b>Top Quintile</b>	25,740	14.1	93.4	99.1	99.8	42.9	42.9	45.9	4.5	4.5	4.8	15.0	6.0
<b>All</b>	182,030	100.0	76.9	59.3	85.2	64.5	75.8	83.9	44.5	52.2	57.8	9.4	6.9
<b>Addendum</b>													
<b>80-90</b>	13,290	7.3	93.0	98.8	99.7	61.9	62.0	66.5	7.2	7.2	7.7	8.6	8.6
<b>90-95</b>	6,350	3.5	93.8	99.4	99.9	37.2	37.3	39.7	2.2	2.2	2.3	10.7	7.7
<b>95-99</b>	4,920	2.7	94.2	99.4	99.9	8.8	8.8	9.3	1.2	1.2	1.3	14.8	6.1
<b>Top 1 Percent</b>	1,190	0.7	93.4	99.8	100.0	1.4	1.4	1.5	1.0	1.0	1.0	23.9	2.5
<b>Top 0.1 Percent</b>	120	0.1	91.5	100.0	100.0	1.1	1.1	1.2	0.8	0.8	0.9	25.0	1.3

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

(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 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) 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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2020, 2025-2026 and 2029.

**Table T20-0105**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2026<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	47,110	25.7	65.2	16.8	66.7	64.8	97.1	99.4	64.3	96.5	98.7	-4.8	6.9
<b>Second Quintile</b>	40,420	22.1	70.1	47.3	79.5	67.8	85.2	96.7	54.0	67.9	77.1	0.2	7.2
<b>Middle Quintile</b>	37,500	20.5	78.7	80.3	94.2	68.0	72.2	86.4	35.2	37.4	44.8	4.8	7.6
<b>Fourth Quintile</b>	30,970	16.9	87.8	96.2	99.1	63.6	64.1	72.4	19.2	19.3	21.8	7.5	8.2
<b>Top Quintile</b>	25,950	14.2	93.6	99.0	99.8	37.0	37.1	39.6	3.9	3.9	4.2	16.6	6.0
<b>All</b>	183,320	100.0	76.8	61.5	85.2	61.8	72.6	80.6	39.8	46.7	51.9	10.8	6.9
<b>Addendum</b>													
<b>80-90</b>	13,400	7.3	93.1	98.7	99.7	54.4	54.6	58.5	6.1	6.1	6.5	9.8	8.6
<b>90-95</b>	6,400	3.5	94.0	99.3	99.9	30.7	30.8	32.7	2.1	2.1	2.2	12.1	7.8
<b>95-99</b>	4,960	2.7	94.4	99.5	99.8	6.7	6.7	7.1	1.2	1.2	1.2	17.4	6.1
<b>Top 1 Percent</b>	1,200	0.7	93.4	99.7	99.9	1.4	1.4	1.5	1.0	1.0	1.0	25.3	2.5
<b>Top 0.1 Percent</b>	120	0.1	91.5	99.8	100.0	1.2	1.2	1.3	0.8	0.8	0.9	25.7	1.3

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

(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 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) 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.

(7) Average tax as a percentage of average expanded cash income.

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**Table T20-0106**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2029<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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>6</sup>			Average Effective Tax Rate <sup>7</sup>	
	Number (Thousands)	Percent of Total	Payroll Tax <sup>4</sup>	Income Tax <sup>5</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>Lowest Quintile</b>	47,550	25.4	66.3	17.9	68.1	65.8	96.7	99.3	65.3	95.8	98.5	-3.4	7.0
<b>Second Quintile</b>	41,240	22.0	68.4	48.7	78.9	65.9	83.5	96.3	50.7	64.2	74.1	1.2	5.7
<b>Middle Quintile</b>	38,730	20.7	78.0	82.4	94.4	65.8	69.7	84.4	32.6	34.5	41.8	4.9	6.7
<b>Fourth Quintile</b>	31,820	17.0	87.7	96.7	99.1	62.3	62.8	71.0	17.1	17.3	19.5	8.5	7.6
<b>Top Quintile</b>	26,570	14.2	93.5	99.1	99.8	37.3	37.4	39.9	3.7	3.8	4.0	14.9	6.2
<b>All</b>	187,320	100.0	76.5	62.8	85.5	61.0	71.4	79.8	38.3	44.7	50.0	9.1	6.6
<b>Addendum</b>													
<b>80-90</b>	13,760	7.3	93.0	98.8	99.7	54.6	54.7	58.7	5.7	5.7	6.1	10.9	7.9
<b>90-95</b>	6,550	3.5	93.8	99.3	99.9	31.5	31.5	33.6	2.2	2.2	2.3	12.1	7.8
<b>95-99</b>	5,040	2.7	94.5	99.5	99.8	6.4	6.4	6.8	1.2	1.2	1.2	15.4	5.8
<b>Top 1 Percent</b>	1,220	0.7	93.3	99.7	99.9	1.3	1.3	1.4	1.0	1.0	1.0	23.8	2.3
<b>Top 0.1 Percent</b>	120	0.1	91.7	99.8	100.0	1.2	1.2	1.4	0.8	0.8	0.9	25.0	1.1

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

(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 2019 dollars): 20% \$29,800; 40% \$58,500; 60% \$102,700; 80% \$182,300; 90% \$262,600; 95% \$378,100; 99% \$907,300; 99.9% \$4,168,300.

(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.

(7) Average tax as a percentage of average expanded cash income.