

**Table T21-0120**  
**Share of Federal Taxes - All Tax Units**  
**By Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	26.1	3.9	-1.8	3.6	1.6	1.3	6.2	0.6
<b>Second Quintile</b>	21.8	8.1	-0.6	8.6	4.5	0.5	10.4	3.3
<b>Middle Quintile</b>	20.7	14.3	6.0	15.9	9.3	0.2	16.6	10.0
<b>Fourth Quintile</b>	16.9	20.9	14.7	24.8	16.1	2.5	22.6	18.4
<b>Top Quintile</b>	13.8	52.8	81.4	46.8	67.5	93.1	43.8	67.5
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	7.1	14.2	13.5	17.9	12.2	4.3	14.2	14.8
<b>90-95</b>	3.5	10.1	12.0	11.7	9.8	10.1	9.5	11.6
<b>95-99</b>	2.6	12.9	20.2	11.8	14.0	14.7	11.1	16.5
<b>Top 1 Percent</b>	0.6	15.6	35.8	5.5	31.5	63.9	9.0	24.5
<b>Top 0.1 Percent</b>	0.1	7.5	17.7	1.4	20.0	27.9	3.6	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$88,600; 80% \$181,700; 90% \$264,000; 95% \$384,000; 99% \$902,600; 99.9% \$3,071,000

**Table T21-0120**  
**Share of Federal Taxes - All Tax Units**  
**By Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	21.7	3.1	-2.6	3.3	1.0	0.0	4.9	-0.1
<b>Second Quintile</b>	20.8	6.9	-1.1	7.5	3.4	1.4	9.1	2.5
<b>Middle Quintile</b>	20.4	12.6	3.9	13.7	7.5	0.5	15.0	7.8
<b>Fourth Quintile</b>	19.0	20.5	13.6	24.7	14.5	0.5	22.5	17.6
<b>Top Quintile</b>	17.4	56.9	86.1	50.5	72.6	95.3	48.0	71.8
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	8.9	15.4	14.7	18.8	13.1	1.1	15.8	15.9
<b>90-95</b>	4.3	10.9	12.7	12.7	10.5	2.4	10.4	12.4
<b>95-99</b>	3.3	14.2	21.5	13.1	16.3	20.5	12.3	17.9
<b>Top 1 Percent</b>	0.8	16.4	37.3	5.9	32.8	71.4	9.5	25.6
<b>Top 0.1 Percent</b>	0.1	7.8	18.5	1.5	20.8	33.1	3.7	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$19,400; 40%

**Table T21-0120**  
**Share of Federal Taxes - Single Tax Units**  
**By Expanded Cash Income Percentile, 2025<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	28.2	5.9	-2.3	5.1	2.1	0.0	9.2	1.2
<b>Second Quintile</b>	23.3	11.4	1.1	10.4	7.0	1.7	13.8	5.5
<b>Middle Quintile</b>	20.8	18.4	9.0	18.8	12.5	0.6	20.6	13.2
<b>Fourth Quintile</b>	16.4	24.0	22.0	28.4	19.5	0.5	24.6	23.9
<b>Top Quintile</b>	10.5	40.3	70.3	37.1	57.7	95.8	31.3	56.0
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	5.9	13.3	16.7	16.0	13.2	1.0	12.7	15.8
<b>90-95</b>	2.5	8.2	11.7	9.4	10.1	2.4	7.1	10.4
<b>95-99</b>	1.8	9.6	17.5	8.6	13.5	22.1	7.1	13.6
<b>Top 1 Percent</b>	0.4	9.1	24.4	3.1	20.9	70.3	4.5	16.3
<b>Top 0.1 Percent</b>	0.0	4.3	11.8	0.7	13.2	31.1	1.7	7.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(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 T21-0120**  
**Share of Federal Taxes - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	10.7	1.1	-0.7	1.1	0.3	0.0	1.8	0.0
<b>Second Quintile</b>	13.4	3.3	-0.5	3.2	1.4	0.1	4.6	0.9
<b>Middle Quintile</b>	18.8	8.6	1.9	9.1	5.0	0.0	10.2	4.5
<b>Fourth Quintile</b>	25.0	19.0	9.9	23.4	12.7	0.4	21.7	14.5
<b>Top Quintile</b>	31.3	68.0	89.2	62.9	79.7	92.9	61.3	79.7
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	15.2	17.3	13.6	22.0	13.7	1.2	18.7	16.3
<b>90-95</b>	8.0	13.0	12.9	15.8	11.3	2.2	13.3	13.6
<b>95-99</b>	6.5	17.6	23.0	17.2	18.5	13.7	16.5	20.7
<b>Top 1 Percent</b>	1.6	20.1	39.8	7.9	36.2	75.8	12.8	29.2
<b>Top 0.1 Percent</b>	0.2	9.2	18.9	1.9	21.8	41.3	4.7	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(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 T21-0120**  
**Share of Federal Taxes - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	29.6	9.6	n/a	11.7	5.5	0.0	12.1	-7.7
<b>Second Quintile</b>	32.1	21.4	n/a	25.1	12.3	0.0	23.2	9.1
<b>Middle Quintile</b>	22.4	26.3	n/a	26.6	17.4	0.0	27.5	25.2
<b>Fourth Quintile</b>	11.2	21.0	n/a	22.3	17.3	0.0	21.1	29.9
<b>Top Quintile</b>	4.5	21.7	n/a	14.2	47.3	100.0	16.0	43.4
<b>All</b>	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	2.8	8.0	n/a	7.9	8.4	10.1	7.2	13.4
<b>90-95</b>	1.1	4.0	n/a	3.0	5.1	5.2	3.4	7.2
<b>95-99</b>	0.5	3.2	n/a	2.0	5.2	18.3	2.3	6.6
<b>Top 1 Percent</b>	0.1	6.5	n/a	1.3	28.7	66.4	3.1	16.2
<b>Top 0.1 Percent</b>	0.0	4.2	n/a	0.4	25.0	34.1	1.7	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are therefore not shown in this analysis.

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(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 T21-0120**  
**Share of Federal Taxes - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
Lowest Quintile	21.3	3.1	-6.3	4.2	1.5	0.0	4.5	-1.4
Second Quintile	21.9	7.0	-3.8	9.2	3.2	0.0	9.0	2.1
Middle Quintile	19.6	11.9	2.2	14.4	6.1	0.0	14.3	7.5
Fourth Quintile	18.6	19.9	12.9	24.9	12.1	0.4	22.0	17.8
Top Quintile	18.2	58.2	94.9	46.9	76.4	68.2	49.9	73.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
80-90	9.1	15.0	14.8	18.0	11.6	1.8	15.5	15.8
90-95	4.5	10.7	13.5	11.3	9.5	4.9	10.3	12.3
95-99	3.7	14.7	24.6	11.8	15.5	23.3	13.0	18.7
Top 1 Percent	0.9	17.9	42.1	5.8	39.9	38.1	11.0	27.1
Top 0.1 Percent	0.1	8.2	19.4	1.5	26.1	25.8	4.2	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

\* 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 7/19/2021. 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 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(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 T21-0120**  
**Share of Federal Taxes - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2025<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	20.0	3.2	-0.2	0.9	0.5	0.0	3.7	0.2
<b>Second Quintile</b>	24.1	8.6	0.0	4.3	3.5	1.4	10.1	1.6
<b>Middle Quintile</b>	23.3	15.7	4.5	10.7	9.2	0.5	17.6	6.6
<b>Fourth Quintile</b>	17.6	20.4	12.9	21.3	16.7	0.5	23.2	14.8
<b>Top Quintile</b>	13.9	52.1	82.6	61.6	68.9	95.1	44.5	76.1
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Addendum</b>								
<b>80-90</b>	7.4	13.6	13.0	18.8	13.7	1.1	14.3	13.8
<b>90-95</b>	3.2	8.4	9.3	13.3	9.8	2.3	8.2	9.9
<b>95-99</b>	2.6	11.8	17.2	18.2	14.9	20.6	10.8	16.9
<b>Top 1 Percent</b>	0.7	18.2	43.1	11.4	30.6	71.1	11.3	35.7
<b>Top 0.1 Percent</b>	0.1	10.1	25.2	3.3	20.0	32.9	5.4	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

Notes: 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 7/19/2021. For more information on TPC's baseline definitions, see:

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(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 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(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.