

Table T21-0136
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2022 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	47,360	26.4	-4.6	6.4	0.7	0.0	0.7	3.2
Second Quintile	39,000	21.7	-0.8	7.5	0.9	0.0	0.6	8.1
Middle Quintile	36,630	20.4	4.4	7.8	1.0	0.0	0.5	13.7
Fourth Quintile	30,160	16.8	7.5	8.1	1.2	0.0	0.5	17.2
Top Quintile	24,880	13.9	16.4	5.7	2.2	0.2	0.4	24.8
All	179,520	100.0	10.7	6.7	1.6	0.1	0.4	19.5
Addendum								
80-90	12,750	7.1	10.1	8.3	1.3	0.0	0.4	20.2
90-95	6,230	3.5	12.6	7.6	1.5	0.1	0.4	22.2
95-99	4,770	2.7	16.4	5.9	1.8	0.2	0.4	24.6
Top 1 Percent	1,140	0.6	24.1	2.1	3.5	0.4	0.3	30.4
Top 0.1 Percent	120	0.1	24.6	1.1	4.6	0.4	0.2	30.8

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 breaks are (in 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$98,200; 80% \$179,100; 90% \$261,500; 95% \$375,000; 99% \$898,600; 99.9% \$4,060,400.

(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 T21-0136
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2022 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	39,360	21.9	-8.8	7.2	0.5	0.0	0.7	-0.3
Second Quintile	36,940	20.6	-1.9	7.6	0.8	0.0	0.6	7.1
Middle Quintile	36,320	20.2	3.1	7.7	0.9	0.0	0.5	12.3
Fourth Quintile	34,050	19.0	7.0	8.2	1.1	0.0	0.5	16.8
Top Quintile	31,350	17.5	16.1	5.7	2.1	0.2	0.4	24.5
All	179,520	100.0	10.7	6.7	1.6	0.1	0.4	19.5
Addendum								
80-90	16,030	8.9	10.1	8.2	1.3	0.0	0.5	20.1
90-95	7,860	4.4	12.4	7.6	1.5	0.0	0.4	21.9
95-99	6,060	3.4	15.9	5.9	1.9	0.2	0.4	24.2
Top 1 Percent	1,400	0.8	23.9	2.2	3.5	0.4	0.3	30.2
Top 0.1 Percent	140	0.1	24.6	1.1	4.6	0.4	0.2	30.8

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% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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 T21-0136
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Income Percentile, 2022 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	25,520	28.8	# -3.4	6.0	0.6	0.0	0.8	3.9
Second Quintile	20,180	22.8	# 0.9	6.6	0.9	0.1	0.6	9.0
Middle Quintile	18,400	20.7	# 4.4	7.4	1.0	0.0	0.6	13.4
Fourth Quintile	14,430	16.3	# 8.3	8.2	1.2	0.0	0.5	18.2
Top Quintile	9,390	10.6	# 15.6	6.0	2.3	0.7	0.4	25.0
All	88,710	100.0	# 9.1	6.9	1.6	0.3	0.5	18.3
Addendum								
80-90	5,300	6.0	# 11.3	8.2	1.4	0.0	0.5	21.5
90-95	2,210	2.5	# 12.9	7.5	1.8	0.1	0.4	22.8
95-99	1,570	1.8	# 16.1	5.7	2.2	0.7	0.4	25.1
Top 1 Percent	310	0.4	# 23.6	2.0	3.9	2.3	0.2	32.0
Top 0.1 Percent	30	0.0	# 24.2	0.9	5.1	2.1	0.2	32.5

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% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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.

T21-0136
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2022 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	6,990	10.9	# -7.2	6.3	0.5	0.0	0.7	0.2
Second Quintile	8,580	13.3	# -2.1	6.6	0.7	0.0	0.6	5.8
Middle Quintile	11,840	18.4	# 2.5	7.2	0.9	0.0	0.5	11.1
Fourth Quintile	16,170	25.1	# 6.3	8.0	1.1	0.0	0.5	15.8
Top Quintile	20,230	31.4	# 16.1	5.7	2.0	0.0	0.4	24.3
All	64,340	100.0	# 12.3	6.3	1.7	0.0	0.4	20.8
Addendum								
80-90	9,740	15.1	# 9.7	8.1	1.3	0.0	0.4	19.5
90-95	5,230	8.1	# 12.1	7.7	1.4	0.0	0.4	21.7
95-99	4,240	6.6	# 15.8	6.0	1.8	0.0	0.4	24.0
Top 1 Percent	1,020	1.6	# 24.0	2.3	3.2	0.1	0.3	29.9
Top 0.1 Percent	100	0.2	# 24.8	1.1	4.3	0.1	0.2	30.6

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% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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.

T21-0136
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2022 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	6,490	28.6	# -22.3	10.7	0.6	0.0	0.7	-10.4
Second Quintile	7,390	32.6	# -6.9	10.5	0.6	0.0	0.6	4.8
Middle Quintile	5,150	22.7	# 1.5	9.2	0.7	0.0	0.5	11.9
Fourth Quintile	2,570	11.3	# 6.9	9.6	0.8	0.0	0.5	17.8
Top Quintile	1,010	4.5	# 16.7	5.5	2.4	0.0	0.4	25.0
All	22,650	100.0	# 1.9	8.9	1.1	0.0	0.5	12.4
Addendum								
80-90	630	2.8	# 10.7	8.7	1.1	0.0	0.5	21.0
90-95	240	1.1	# 13.8	6.4	1.3	0.0	0.4	21.9
95-99	110	0.5	# 18.4	5.4	1.6	0.0	0.4	25.8
Top 1 Percent	30	0.1	# 24.1	1.5	4.9	0.1	0.2	30.8
Top 0.1 Percent	0	0.0	# 23.7	0.6	6.3	0.0	0.2	30.9

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% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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.

T21-0136
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2022 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	10,520	20.5	-21.4	10.8	0.6	0.0	0.7	-9.3
Second Quintile	11,380	22.1	-6.3	10.6	0.6	0.0	0.6	5.5
Middle Quintile	10,350	20.1	1.7	9.8	0.7	0.0	0.5	12.8
Fourth Quintile	9,620	18.7	6.7	10.0	0.8	0.0	0.5	18.0
Top Quintile	9,290	18.1	17.3	6.2	1.8	0.0	0.4	25.6
All	51,400	100.0	10.5	7.9	1.4	0.0	0.4	20.1
Addendum								
80-90	4,710	9.2	10.4	9.4	1.0	0.0	0.5	21.2
90-95	2,270	4.4	13.2	8.2	1.1	0.0	0.4	23.0
95-99	1,830	3.6	17.7	6.2	1.4	0.0	0.4	25.7
Top 1 Percent	480	0.9	24.7	2.4	3.1	0.0	0.3	30.5
Top 0.1 Percent	50	0.1	24.7	1.2	4.5	0.0	0.2	30.6

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% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

- (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.

T21-0136
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2022 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	10,000	21.1	-0.5	0.6	0.4	0.0	0.4	0.9
Second Quintile	11,170	23.5	0.0	1.3	1.1	0.1	0.4	2.8
Middle Quintile	10,410	21.9	2.7	1.8	1.4	0.0	0.4	6.3
Fourth Quintile	8,380	17.7	6.1	2.6	2.0	0.0	0.4	11.1
Top Quintile	6,910	14.5	15.3	2.8	3.4	0.7	0.3	22.5
All	47,490	100.0	9.9	2.4	2.6	0.4	0.3	15.7
Addendum								
80-90	3,580	7.5	9.1	3.4	2.4	0.0	0.3	15.3
90-95	1,610	3.4	10.9	3.8	2.8	0.1	0.3	18.0
95-99	1,360	2.9	13.7	3.6	3.2	0.7	0.3	21.5
Top 1 Percent	360	0.8	22.2	1.4	4.5	1.5	0.2	29.9
Top 0.1 Percent	50	0.1	23.3	0.7	5.3	1.2	0.2	30.7

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

* 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 11/15/2019. For more information on TPC's baseline definitions, see:

[\(1\) Calendar year. Baseline is current law as of 7/19/2021. 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 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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.