

Table T22-0074
Effective Federal Tax Rates - All 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	47,560	26.3	-4.1	6.3	0.8	0.0	0.7	3.6
Second Quintile	39,530	21.9	-0.2	7.6	1.0	0.0	0.6	9.0
Middle Quintile	37,030	20.5	4.7	7.8	1.2	0.0	0.5	14.3
Fourth Quintile	30,070	16.7	7.7	8.3	1.4	0.0	0.5	17.9
Top Quintile	24,840	13.8	16.6	5.7	2.6	0.2	0.4	25.4
All	180,540	100.0	10.9	6.7	2.0	0.1	0.4	20.2
Addendum								
80-90	12,710	7.0	10.4	8.4	1.6	0.0	0.4	20.8
90-95	6,220	3.4	12.8	7.7	1.9	0.1	0.4	22.8
95-99	4,760	2.6	16.6	5.9	2.2	0.2	0.4	25.2
Top 1 Percent	1,150	0.6	24.0	2.2	4.1	0.4	0.3	30.9
Top 0.1 Percent	120	0.1	24.3	1.1	5.4	0.4	0.2	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$30,000; 40% \$58,500; 60% \$103,800; 80% \$189,200; 90% \$276,100; 95% \$398,100; 99% \$982,600; 99.9% \$4,439,400.

(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 T22-0074
Effective Federal Tax Rates - All 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	39,730	22.0	-7.8	7.1	0.7	0.0	0.7	0.6
Second Quintile	37,050	20.5	-1.5	7.6	0.9	0.0	0.6	7.6
Middle Quintile	36,770	20.4	3.5	7.8	1.1	0.0	0.5	13.0
Fourth Quintile	34,010	18.8	7.3	8.4	1.3	0.0	0.5	17.5
Top Quintile	31,450	17.4	16.3	5.7	2.6	0.2	0.4	25.2
All	180,540	100.0	10.9	6.7	2.0	0.1	0.4	20.2
Addendum								
80-90	16,050	8.9	10.4	8.3	1.6	0.0	0.5	20.8
90-95	7,920	4.4	12.5	7.7	1.9	0.0	0.4	22.5
95-99	6,100	3.4	16.1	5.9	2.3	0.2	0.4	24.9
Top 1 Percent	1,390	0.8	23.8	2.2	4.1	0.5	0.3	30.8
Top 0.1 Percent	140	0.1	24.2	1.1	5.4	0.4	0.2	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-0074
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	25,910	28.7	-3.1	6.0	0.7	0.0	0.7	4.3
Second Quintile	20,240	22.4	1.2	6.5	1.1	0.1	0.6	9.5
Middle Quintile	19,070	21.1	4.7	7.6	1.2	0.0	0.6	14.2
Fourth Quintile	14,660	16.2	8.5	8.3	1.5	0.0	0.5	18.7
Top Quintile	9,720	10.8	15.7	6.0	2.7	0.8	0.4	25.6
All	90,420	100.0	9.3	6.9	1.9	0.3	0.5	18.9
Addendum								
80-90	5,430	6.0	11.5	8.2	1.8	0.1	0.5	22.0
90-95	2,290	2.5	13.0	7.6	2.2	0.1	0.4	23.3
95-99	1,680	1.9	16.0	5.7	2.8	0.7	0.4	25.6
Top 1 Percent	320	0.4	23.5	2.0	4.5	2.3	0.2	32.6
Top 0.1 Percent	30	0.0	24.0	0.9	5.9	2.2	0.2	33.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-0074
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
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	6,700	10.6	-6.1	6.1	0.6	0.0	0.6	1.2
Second Quintile	8,560	13.5	-1.7	6.6	0.9	0.0	0.5	6.3
Middle Quintile	11,850	18.7	2.8	7.4	1.1	0.0	0.5	11.8
Fourth Quintile	15,860	25.0	6.5	8.2	1.3	0.0	0.5	16.5
Top Quintile	19,920	31.4	16.4	5.7	2.5	0.1	0.4	24.9
All	63,440	100.0	12.6	6.4	2.1	0.0	0.4	21.4
Addendum								
80-90	9,570	15.1	10.0	8.3	1.5	0.0	0.5	20.2
90-95	5,180	8.2	12.4	7.7	1.8	0.0	0.4	22.3
95-99	4,170	6.6	16.1	6.0	2.2	0.0	0.4	24.6
Top 1 Percent	1,000	1.6	23.9	2.3	3.8	0.1	0.3	30.5
Top 0.1 Percent	100	0.2	24.5	1.2	5.1	0.2	0.2	31.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-0074
Effective Federal Tax Rates - Head of Household 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	6,740	29.6	-20.1	10.2	0.7	0.0	0.6	-8.7
Second Quintile	7,450	32.7	-6.1	10.4	0.7	0.0	0.5	5.4
Middle Quintile	4,900	21.5	2.0	9.3	0.8	0.0	0.5	12.6
Fourth Quintile	2,580	11.3	7.3	9.6	1.0	0.0	0.5	18.4
Top Quintile	1,080	4.7	16.7	5.5	2.9	0.0	0.4	25.5
All	22,800	100.0	2.5	8.8	1.3	0.0	0.5	13.1
Addendum								
80-90	670	2.9	11.0	8.8	1.3	0.0	0.5	21.6
90-95	270	1.2	13.8	6.4	1.5	0.0	0.4	22.2
95-99	110	0.5	18.7	5.4	2.0	0.0	0.4	26.5
Top 1 Percent	30	0.1	23.8	1.5	5.8	0.1	0.2	31.3
Top 0.1 Percent	0	0.0	23.3	0.6	7.5	0.0	0.2	31.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-0074
Effective Federal Tax Rates - Tax Units with Children
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	10,610	20.7	-19.3	10.5	0.7	0.0	0.6	-7.5
Second Quintile	11,440	22.3	-5.5	10.5	0.7	0.0	0.5	6.3
Middle Quintile	10,050	19.6	2.2	10.0	0.8	0.0	0.5	13.5
Fourth Quintile	9,680	18.9	7.0	10.2	0.9	0.0	0.5	18.7
Top Quintile	9,290	18.1	17.6	6.2	2.2	0.0	0.4	26.3
All	51,320	100.0	10.9	7.9	1.6	0.0	0.4	20.9
Addendum								
80-90	4,730	9.2	10.7	9.5	1.2	0.0	0.5	21.9
90-95	2,260	4.4	13.5	8.3	1.4	0.0	0.4	23.6
95-99	1,820	3.6	18.0	6.2	1.7	0.0	0.4	26.3
Top 1 Percent	490	1.0	24.7	2.4	3.7	0.0	0.3	31.0
Top 0.1 Percent	50	0.1	24.3	1.3	5.3	0.0	0.2	31.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 10/13/2022. 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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

- (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 T22-0074
Effective Federal Tax Rates - Elderly 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	9,650	20.5	-0.5	0.7	0.5	0.0	0.4	1.2
Second Quintile	11,310	24.0	0.0	1.3	1.3	0.1	0.4	3.1
Middle Quintile	10,340	22.0	2.9	1.8	1.8	0.0	0.4	6.9
Fourth Quintile	8,250	17.5	6.1	2.7	2.4	0.0	0.4	11.6
Top Quintile	6,870	14.6	15.3	2.7	4.1	0.8	0.3	23.2
All	47,030	100.0	9.9	2.4	3.1	0.5	0.3	16.3
Addendum								
80-90	3,510	7.5	9.2	3.4	2.9	0.1	0.4	15.9
90-95	1,650	3.5	10.9	3.8	3.4	0.1	0.3	18.5
95-99	1,360	2.9	13.7	3.5	3.9	0.8	0.3	22.2
Top 1 Percent	350	0.7	22.1	1.4	5.3	1.7	0.2	30.7
Top 0.1 Percent	50	0.1	23.1	0.7	6.2	1.4	0.2	31.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 10/13/2022. For more information on TPC's baseline definitions, see:

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(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 2022 dollars): 20% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

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