

Table T07-0115
Distribution of Federal Payroll and Income Taxes by Cash Income Class, 2006¹

Cash Income Class (thousands of 2006 dollars) ²	Percent of Tax Units ³	Percent of Tax Units With Positive:		Average Tax Rate (Percent) ⁶		Percent with Payroll Tax Greater Than Income Tax		Percent with Employee Share of Payroll Tax Greater Than Income Tax	
		Payroll Tax ⁴	Income Tax ⁵	Payroll Tax	Income Tax	All Tax Units	Wage Earners	All Tax Units	Wage Earners
Less than 10	13.0	52.5	1.9	7.7	-5.1	52.5	99.9	52.5	99.9
10-20	17.4	60.2	26.0	7.8	-4.4	59.7	99.3	59.4	98.8
20-30	13.5	76.5	46.6	9.8	-1.0	75.2	98.5	62.2	81.1
30-40	10.2	83.7	62.6	10.8	2.6	81.7	97.7	49.0	58.0
40-50	8.1	86.0	78.7	10.8	4.8	82.0	95.5	44.4	51.2
50-75	14.3	88.2	92.0	10.7	6.6	75.8	86.4	39.0	44.3
75-100	8.6	91.1	97.4	10.9	7.9	72.6	80.4	30.7	33.8
100-200	10.8	93.3	98.9	10.1	10.5	55.4	60.1	12.0	12.9
200-500	2.9	91.2	98.8	6.0	15.2	8.0	9.0	2.3	2.5
500-1,000	0.5	89.0	99.0	3.0	18.3	4.2	5.0	2.0	2.4
More than 1,000	0.3	88.7	99.2	1.2	19.3	1.1	1.3	0.8	0.9
All	100.0	77.2	59.7	8.3	9.7	65.9	85.5	43.9	56.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes and self-employment taxes.

(5) Income tax after refundable credits.

(6) Tax as a percentage of cash income.