

Table T11-0194
Distribution of Federal Payroll and Income Taxes by Cash Income Percentile, 2012¹

Cash Income Percentile ²	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		
	Number (Thousands)	Percent of Total	Payroll Tax ³	Income Tax ⁴	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
Lowest Quintile	43,663	26.4	55.7	6.8	56.0	55.6	99.2	99.7	55.3	98.8	99.3
Second Quintile	37,050	22.4	75.7	39.6	79.4	74.0	93.1	97.7	65.1	82.0	86.0
Middle Quintile	32,849	19.9	84.3	71.2	94.3	78.6	83.3	93.2	49.8	52.8	59.0
Fourth Quintile	27,060	16.4	88.8	93.9	98.8	69.7	70.5	78.4	30.2	30.5	34.0
Top Quintile	23,575	14.3	90.6	98.4	99.5	31.3	31.4	34.5	5.5	5.5	6.1
All	165,201	100.0	76.2	54.3	82.0	63.0	76.9	82.7	45.1	55.0	59.2
Addendum											
80-90	11,894	7.2	90.1	97.9	99.3	51.0	51.3	56.6	8.8	8.9	9.8
90-95	5,764	3.5	92.3	99.2	99.9	16.7	16.7	18.1	2.0	2.0	2.1
95-99	4,723	2.9	90.3	98.6	99.5	6.4	6.5	7.1	2.3	2.3	2.6
Top 1 Percent	1,193	0.7	89.0	98.5	99.7	3.6	3.7	4.1	2.1	2.1	2.4
Top 0.1 Percent	122	0.1	87.6	98.5	99.8	2.0	2.0	2.3	1.4	1.4	1.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but excludes those that are dependents of other tax units.

(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>. The cash 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 2011 dollars): 20% \$17,082, 40% \$34,078, 60% \$61,868, 80% \$104,110, 90% \$168,586, 95% \$215,481, 99% \$568,351, 99.9% \$2,467,357.

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

(4) Income tax after refundable credits.