

**Table T13-0055**  
**Effective Marginal Tax Rates on Wages, Salaries, and Capital Income**  
**By Cash Income Percentile, 2022<sup>1</sup>**

Cash Income Percentiles <sup>2,3</sup>	Tax Units (thousands)	Individual Income Tax				Individual Income Tax plus Payroll Tax Wages and Salaries
		Wages and Salaries	Long-term Capital Gains	Qualified Dividends	Interest Income	
Lowest Quintile	42,330	0.6	0.9	2.7	4.7	15.5
Second Quintile	38,541	16.7	0.6	0.7	8.9	31.5
Third Quintile	34,361	18.3	3.8	7.3	20.8	33.0
Fourth Quintile	28,635	19.9	6.3	10.2	21.2	34.5
Top Quintile	25,018	31.2	22.3	22.5	34.6	40.2
All	169,691	24.8	21.1	20.2	27.9	36.6
<b>Addendum</b>						
80-90	12,567	25.0	10.4	12.3	23.8	39.7
90-95	6,269	26.0	13.8	14.7	27.0	36.9
95-99	4,918	30.7	18.4	20.2	32.4	38.8
Top 1 Percent	1,264	39.2	23.3	24.3	38.1	43.3
Top 0.1 Percent	129	40.3	23.6	24.4	37.9	44.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year. Effective marginal tax rates are weighted by the appropriate income source. For a description of TPC's current law and current policy baselines, see:

<http://taxpolicycenter.org/numbers/displayatab.cfm?Docid=3131>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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 2012 dollars): 20% \$27,301; 40% \$48,210; 60% \$75,559; 80% \$114,032; 90% \$178,992; 95% \$229,788; 99% \$638,324; 99.9% \$4,687,873.