

Table T13-0235
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2012¹

Expanded Cash Income Level (thousands of 2013 dollars) 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 ⁵		
	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
Less than 10	12,248	7.7	64.7	0.4	64.8	64.7	99.8	100.0	64.5	99.5	99.7
10-20	22,412	14.0	57.2	14.6	58.7	56.8	96.7	99.2	56.1	95.6	98.1
20-30	18,419	11.5	71.4	34.3	75.2	69.6	92.5	97.5	59.9	79.6	84.0
30-40	15,389	9.6	78.3	51.8	88.4	74.7	84.5	95.4	50.1	56.6	63.9
40-50	13,813	8.7	82.6	60.7	91.9	77.1	83.8	93.3	45.8	49.9	55.5
50-75	25,166	15.8	86.8	75.8	96.8	75.0	77.4	86.4	38.6	39.9	44.5
75-100	15,558	9.7	88.4	89.1	98.8	64.6	65.4	73.0	30.7	31.0	34.7
100-200	26,274	16.5	93.1	97.1	99.5	63.4	63.8	68.1	17.4	17.5	18.7
200-500	7,220	4.5	93.2	99.4	99.8	17.9	18.0	19.2	1.8	1.8	2.0
500-1,000	884	0.6	91.9	99.1	99.9	1.4	1.4	1.5	1.1	1.1	1.2
More than 1,000	511	0.3	90.7	99.6	100.0	0.8	0.8	0.8	0.6	0.6	0.6
All	159,731	100.0	79.1	58.3	85.6	64.7	75.7	81.8	41.1	48.0	52.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

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

(4) Income tax after refundable credits.

(5) Employee share of payroll tax includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes. For self-employed workers, the employee share is 5.65/15.3=36.9 percent of total SECA taxes, reflecting the temporary 2 percentage point reduction in the employee portion of Social Security taxes.