

**Table T16-0122**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2015<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 14,080                | 8.2                 | 57.1                                | 0.4                     | 57.3                            | 57.1  | 99.5  | 100.0                                      | 57.0   | 99.5  | 99.9                                       |
| <b>10-20</b>   | 25,000                | 14.6                | 54.1                                | 12.2                    | 55.4                            | 53.8  | 97.2  | 99.5                                       | 53.7   | 97.0  | 99.2                                       |
| <b>20-30</b>   | 20,730                | 12.1                | 66.0                                | 27.7                    | 68.7                            | 65.1  | 94.7  | 98.5                                       | 64.4   | 93.8  | 97.6                                       |
| <b>30-40</b>   | 15,930                | 9.3                 | 74.5                                | 42.8                    | 80.8                            | 72.5  | 89.7  | 97.3                                       | 62.8   | 77.7  | 84.3                                       |
| <b>40-50</b>   | 13,240                | 7.7                 | 79.1                                | 56.2                    | 89.3                            | 75.6  | 84.7  | 95.6                                       | 52.6   | 58.9  | 66.4                                       |
| <b>50-75</b>   | 25,040                | 14.6                | 81.1                                | 71.0                    | 93.6                            | 74.2  | 79.3  | 91.5                                       | 46.2   | 49.4  | 57.0                                       |
| <b>75-100</b>  | 15,810                | 9.2                 | 84.0                                | 87.7                    | 98.1                            | 69.5  | 70.9  | 82.8                                       | 39.6   | 40.4  | 47.1                                       |
| <b>100-200</b>   | 28,290                | 16.5                | 90.3                                | 96.9                    | 99.5                            | 64.7  | 65.0  | 71.7                                       | 26.4   | 26.5  | 29.2                                       |
| <b>200-500</b>   | 10,070                | 5.9                 | 94.5                                | 99.3                    | 99.9                            | 26.9  | 26.9  | 28.4                                       | 4.5  | 4.5   | 4.7  |
| <b>500-1,000</b>   | 1,230                 | 0.7                 | 93.8                                | 99.7                    | 99.9                            | 2.2   | 2.2   | 2.3  | 1.7  | 1.7   | 1.8  |
| <b>More than 1,000</b>   | 670                   | 0.4                 | 90.4                                | 99.9                    | 100.0                           | 1.2   | 1.2   | 1.3  | 1.1  | 1.1   | 1.2  |
| <b>All</b>   | 171,370               | 100.0               | 75.1                                | 54.9                    | 82.0                            | 62.9  | 76.7  | 83.8                                       | 45.6   | 55.6  | 60.8                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

**Table T16-0123**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2016<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 13,200                | 7.6                 | 57.1                                | 0.4                     | 57.3                            | 57.1  | 99.5  | 100.0                                      | 57.0   | 99.5  | 99.9                                       |
| <b>10-20</b>   | 24,800                | 14.3                | 54.5                                | 12.9                    | 55.7                            | 54.2  | 97.4  | 99.5                                       | 54.1   | 97.1  | 99.3                                       |
| <b>20-30</b>   | 21,110                | 12.2                | 64.8                                | 27.8                    | 67.7                            | 63.8  | 94.3  | 98.5                                       | 63.2   | 93.4  | 97.5                                       |
| <b>30-40</b>   | 16,480                | 9.5                 | 73.6                                | 42.2                    | 79.8                            | 71.7  | 89.8  | 97.4                                       | 62.3   | 78.1  | 84.7                                       |
| <b>40-50</b>   | 13,400                | 7.7                 | 78.6                                | 55.9                    | 88.6                            | 75.2  | 84.9  | 95.7                                       | 52.3   | 59.0  | 66.6                                       |
| <b>50-75</b>   | 25,600                | 14.8                | 80.5                                | 71.2                    | 93.2                            | 73.6  | 79.0  | 91.4                                       | 45.5   | 48.8  | 56.5                                       |
| <b>75-100</b>  | 16,150                | 9.3                 | 83.4                                | 87.9                    | 97.9                            | 68.3  | 69.8  | 81.9                                       | 38.4   | 39.2  | 46.1                                       |
| <b>100-200</b>   | 29,180                | 16.8                | 89.7                                | 97.0                    | 99.6                            | 63.3  | 63.6  | 70.6                                       | 25.3   | 25.4  | 28.2                                       |
| <b>200-500</b>   | 10,360                | 6.0                 | 94.8                                | 99.3                    | 99.9                            | 25.5  | 25.5  | 26.9                                       | 4.4  | 4.4   | 4.6  |
| <b>500-1,000</b>   | 1,240                 | 0.7                 | 94.9                                | 99.7                    | 99.9                            | 2.1   | 2.1   | 2.3  | 1.6  | 1.6   | 1.6  |
| <b>More than 1,000</b>   | 670                   | 0.4                 | 91.5                                | 99.9                    | 100.0                           | 1.3   | 1.3   | 1.4  | 1.2  | 1.2   | 1.3  |
| <b>All</b>   | 173,400               | 100.0               | 74.9                                | 55.7                    | 82.0                            | 62.3  | 75.9  | 83.2                                       | 44.9   | 54.7  | 60.0                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

**Table T16-0124**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2017<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 13,200                | 7.6                 | 56.9                                | 0.4                     | 57.2                            | 56.9  | 99.5  | 100.0                                      | 56.9   | 99.5  | 99.9                                       |
| <b>10-20</b>   | 24,240                | 13.9                | 55.9                                | 13.4                    | 57.2                            | 55.6  | 97.2  | 99.6                                       | 55.5   | 97.0  | 99.4                                       |
| <b>20-30</b>   | 21,610                | 12.4                | 63.6                                | 27.6                    | 66.6                            | 62.6  | 94.0  | 98.4                                       | 61.9   | 93.0  | 97.3                                       |
| <b>30-40</b>   | 16,500                | 9.4                 | 72.4                                | 41.8                    | 78.9                            | 70.5  | 89.4  | 97.4                                       | 61.3   | 77.8  | 84.7                                       |
| <b>40-50</b>   | 13,400                | 7.7                 | 78.3                                | 56.1                    | 88.2                            | 74.8  | 84.8  | 95.6                                       | 52.1   | 59.1  | 66.6                                       |
| <b>50-75</b>   | 25,850                | 14.8                | 80.6                                | 71.6                    | 93.4                            | 73.7  | 78.9  | 91.5                                       | 45.5   | 48.6  | 56.4                                       |
| <b>75-100</b>  | 16,500                | 9.5                 | 83.3                                | 88.2                    | 97.9                            | 67.7  | 69.1  | 81.2                                       | 37.7   | 38.5  | 45.2                                       |
| <b>100-200</b>   | 29,610                | 17.0                | 89.3                                | 97.2                    | 99.6                            | 63.2  | 63.4  | 70.8                                       | 24.8   | 24.9  | 27.8                                       |
| <b>200-500</b>   | 10,640                | 6.1                 | 94.6                                | 99.3                    | 99.9                            | 26.1  | 26.1  | 27.5                                       | 4.5  | 4.5   | 4.7  |
| <b>500-1,000</b>   | 1,240                 | 0.7                 | 95.5                                | 99.7                    | 99.9                            | 2.4   | 2.4   | 2.5  | 1.7  | 1.7   | 1.8  |
| <b>More than 1,000</b>   | 680                   | 0.4                 | 92.4                                | 99.9                    | 100.0                           | 1.3   | 1.3   | 1.4  | 1.2  | 1.2   | 1.3  |
| <b>All</b>   | 174,680               | 100.0               | 74.8                                | 56.1                    | 82.2                            | 62.1  | 75.6  | 83.0                                       | 44.5   | 54.2  | 59.5                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

**Table T16-0125**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2018<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 13,490                | 7.7                 | 58.7                                | 0.4                     | 59.0                            | 58.7  | 99.5  | 100.0                                      | 58.7   | 99.5  | 99.9                                       |
| <b>10-20</b>   | 24,190                | 13.7                | 56.9                                | 14.9                    | 58.4                            | 56.6  | 97.0  | 99.5                                       | 56.5   | 96.7  | 99.2                                       |
| <b>20-30</b>   | 22,220                | 12.6                | 63.4                                | 27.4                    | 66.3                            | 62.5  | 94.2  | 98.5                                       | 61.8   | 93.2  | 97.4                                       |
| <b>30-40</b>   | 16,620                | 9.4                 | 71.5                                | 40.6                    | 77.9                            | 69.7  | 89.4  | 97.4                                       | 59.9   | 76.9  | 83.8                                       |
| <b>40-50</b>   | 13,360                | 7.6                 | 76.8                                | 55.8                    | 87.2                            | 73.4  | 84.1  | 95.5                                       | 50.6   | 58.0  | 65.9                                       |
| <b>50-75</b>   | 25,260                | 14.4                | 79.6                                | 73.7                    | 93.2                            | 72.4  | 77.7  | 90.9                                       | 43.6   | 46.7  | 54.7                                       |
| <b>75-100</b>  | 16,600                | 9.4                 | 82.8                                | 88.8                    | 97.8                            | 66.8  | 68.3  | 80.6                                       | 36.6   | 37.5  | 44.2                                       |
| <b>100-200</b>   | 30,220                | 17.2                | 89.2                                | 97.5                    | 99.6                            | 63.5  | 63.7  | 71.2                                       | 24.4   | 24.5  | 27.4                                       |
| <b>200-500</b>   | 10,870                | 6.2                 | 94.6                                | 99.3                    | 99.9                            | 26.3  | 26.3  | 27.8                                       | 4.5  | 4.5   | 4.7  |
| <b>500-1,000</b>   | 1,270                 | 0.7                 | 95.3                                | 99.7                    | 99.9                            | 2.3   | 2.3   | 2.4  | 1.6  | 1.6   | 1.7  |
| <b>More than 1,000</b>   | 710                   | 0.4                 | 92.7                                | 99.9                    | 100.0                           | 1.3   | 1.3   | 1.4  | 1.2  | 1.2   | 1.3  |
| <b>All</b>   | 175,990               | 100.0               | 74.7                                | 56.6                    | 82.2                            | 61.9  | 75.2  | 82.8                                       | 44.1   | 53.6  | 59.0                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

**Table T16-0126**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2019<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 13,220                | 7.5                 | 59.9                                | 0.4                     | 60.1                            | 59.9  | 99.5  | 100.0                                      | 59.9   | 99.5  | 100.0                                      |
| <b>10-20</b>   | 23,700                | 13.4                | 57.9                                | 15.2                    | 59.4                            | 57.6  | 97.0  | 99.5                                       | 57.5   | 96.7  | 99.2                                       |
| <b>20-30</b>   | 22,420                | 12.6                | 62.6                                | 27.2                    | 65.6                            | 61.7  | 94.0  | 98.5                                       | 61.0   | 93.0  | 97.4                                       |
| <b>30-40</b>   | 16,890                | 9.5                 | 70.4                                | 40.0                    | 76.6                            | 68.6  | 89.5  | 97.4                                       | 58.9   | 76.9  | 83.7                                       |
| <b>40-50</b>   | 13,490                | 7.6                 | 75.7                                | 54.8                    | 86.3                            | 72.5  | 84.0  | 95.8                                       | 50.4   | 58.4  | 66.6                                       |
| <b>50-75</b>   | 25,550                | 14.4                | 78.9                                | 73.7                    | 93.1                            | 71.8  | 77.1  | 90.9                                       | 43.5   | 46.8  | 55.1                                       |
| <b>75-100</b>  | 16,920                | 9.5                 | 82.2                                | 89.1                    | 97.5                            | 65.9  | 67.5  | 80.1                                       | 36.2   | 37.1  | 44.0                                       |
| <b>100-200</b>   | 30,750                | 17.3                | 88.9                                | 97.4                    | 99.7                            | 63.5  | 63.7  | 71.3                                       | 24.7   | 24.8  | 27.8                                       |
| <b>200-500</b>   | 11,110                | 6.3                 | 94.7                                | 99.3                    | 100.0                           | 27.1  | 27.1  | 28.6                                       | 4.5  | 4.5   | 4.7  |
| <b>500-1,000</b>   | 1,320                 | 0.8                 | 95.0                                | 99.7                    | 99.9                            | 2.2   | 2.2   | 2.3  | 1.6  | 1.6   | 1.7  |
| <b>More than 1,000</b>   | 730                   | 0.4                 | 92.7                                | 99.9                    | 100.0                           | 1.3   | 1.3   | 1.4  | 1.2  | 1.2   | 1.3  |
| <b>All</b>   | 177,310               | 100.0               | 74.6                                | 56.9                    | 82.3                            | 61.7  | 74.9  | 82.7                                       | 43.9   | 53.3  | 58.9                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.

**Table T16-0127**  
**Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Level, 2026<sup>1</sup>**

| Expanded Cash<br>Income Level<br>(thousands of 2015<br>dollars) <sup>2</sup> | Tax Units             |                     | Percent of Tax Units With Positive: |                         |                                 | Percent with Payroll Tax Greater Than<br>Income Tax |   |  | Percent with Employee Share of Payroll<br>Tax Greater Than Income Tax <sup>5</sup> |   |  |
|--|-----------------------|---------------------|-------------------------------------|-------------------------|---------------------------------|---|---|--|--|---|--|
|  | Number<br>(Thousands) | Percent of<br>Total | Payroll Tax <sup>3</sup>            | Income Tax <sup>4</sup> | Income Tax<br>or Payroll<br>Tax | All Tax Units                                       | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability | All Tax Units  | Tax Units<br>with Payroll<br>or Income<br>Tax Liability | Tax Units<br>with Payroll<br>Tax Liability |
| <b>Less than 10</b>  | 12,010                | 6.4                 | 64.5                                | 0.5                     | 64.8                            | 64.5  | 99.5  | 99.9                                       | 64.4   | 99.5  | 99.9                                       |
| <b>10-20</b>   | 20,410                | 10.9                | 65.6                                | 18.0                    | 67.6                            | 65.2  | 96.5  | 99.4                                       | 65.0   | 96.2  | 99.1                                       |
| <b>20-30</b>   | 23,470                | 12.5                | 57.6                                | 25.5                    | 61.0                            | 56.8  | 93.1  | 98.7                                       | 55.8   | 91.4  | 96.9                                       |
| <b>30-40</b>   | 18,290                | 9.8                 | 61.6                                | 35.4                    | 68.5                            | 59.8  | 87.4  | 97.1                                       | 52.3   | 76.3  | 84.8                                       |
| <b>40-50</b>   | 14,250                | 7.6                 | 69.1                                | 54.2                    | 81.7                            | 65.8  | 80.6  | 95.3                                       | 47.3   | 57.9  | 68.5                                       |
| <b>50-75</b>   | 29,020                | 15.5                | 75.4                                | 75.6                    | 92.5                            | 68.1  | 73.7  | 90.3                                       | 40.2   | 43.4  | 53.3                                       |
| <b>75-100</b>  | 19,220                | 10.3                | 79.1                                | 90.9                    | 97.6                            | 63.1  | 64.6  | 79.7                                       | 33.9   | 34.8  | 42.9                                       |
| <b>100-200</b>   | 34,100                | 18.2                | 87.8                                | 97.8                    | 99.7                            | 62.6  | 62.8  | 71.3                                       | 22.9   | 22.9  | 26.0                                       |
| <b>200-500</b>   | 12,730                | 6.8                 | 95.2                                | 99.4                    | 99.9                            | 32.4  | 32.4  | 34.0                                       | 4.6  | 4.6   | 4.8  |
| <b>500-1,000</b>   | 1,450                 | 0.8                 | 96.0                                | 99.6                    | 99.9                            | 2.1   | 2.1   | 2.2  | 1.5  | 1.5   | 1.6  |
| <b>More than 1,000</b>   | 940                   | 0.5                 | 93.6                                | 99.8                    | 99.9                            | 1.3   | 1.3   | 1.4  | 1.2  | 1.2   | 1.3  |
| <b>All</b>   | 187,120               | 100.0               | 73.6                                | 59.7                    | 83.0                            | 60.2  | 72.5  | 81.8                                       | 41.4   | 49.9  | 56.3                                       |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(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, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(4) Income tax after refundable credits.

(5) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.