

Table T16-0128
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2015¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	47,570	27.8	56.5	10.6	57.6	56.2	97.6	99.5	56.1	97.3	99.2
Second Quintile	37,420	21.8	73.5	41.9	79.7	71.5	89.8	97.3	61.7	77.4	83.9
Middle Quintile	33,190	19.4	81.2	71.3	93.6	74.1	79.1	91.2	46.1	49.2	56.7
Fourth Quintile	28,270	16.5	87.0	93.1	99.1	67.4	68.0	77.4	34.7	35.0	39.9
Top Quintile	23,630	13.8	93.3	98.9	99.8	42.4	42.5	45.4	11.3	11.3	12.1
All	171,370	100.0	75.1	54.9	82.0	62.9	76.7	83.8	45.6	55.6	60.8
Addendum											
80-90	12,190	7.1	92.4	98.4	99.7	61.8	62.0	66.9	18.5	18.5	20.0
90-95	5,830	3.4	94.0	99.2	99.9	36.3	36.3	38.6	5.4	5.4	5.7
95-99	4,470	2.6	95.5	99.4	99.9	7.9	7.9	8.3	2.2	2.2	2.3
Top 1 Percent	1,150	0.7	91.1	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.3
Top 0.1 Percent	110	0.1	89.7	99.8	100.0	0.9	0.9	1.1	0.8	0.8	0.9

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) 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 2016 dollars): 20% \$23,800; 40% \$46,800; 60% \$81,000; 80% \$140,900; 90% \$204,900; 95% \$291,000; 99% \$688,900; 99.9% \$3,438,600.

(4) 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).

(5) Income tax after refundable credits.

(6) 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 T16-0129
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2016¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	48,030	27.7	56.8	11.7	58.0	56.5	97.5	99.5	56.4	97.2	99.2
Second Quintile	38,040	21.9	73.0	42.4	79.3	71.0	89.5	97.3	60.6	76.4	83.0
Middle Quintile	33,680	19.4	80.8	72.5	93.7	73.3	78.2	90.7	45.0	48.0	55.7
Fourth Quintile	28,570	16.5	86.5	93.4	99.0	65.8	66.4	76.1	33.4	33.7	38.7
Top Quintile	23,850	13.8	93.5	99.0	99.9	40.9	41.0	43.8	10.3	10.3	11.1
All	173,400	100.0	74.9	55.7	82.0	62.3	75.9	83.2	44.9	54.7	60.0
Addendum											
80-90	12,350	7.1	92.4	98.6	99.8	60.2	60.3	65.1	16.8	16.8	18.2
90-95	5,880	3.4	94.2	99.3	99.9	33.9	33.9	36.0	4.9	4.9	5.2
95-99	4,480	2.6	95.8	99.5	99.9	7.1	7.1	7.4	2.1	2.1	2.2
Top 1 Percent	1,140	0.7	92.8	99.8	99.9	1.5	1.5	1.6	1.2	1.2	1.3
Top 0.1 Percent	120	0.1	89.8	99.8	100.0	0.9	0.9	1.1	0.8	0.8	0.9

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) 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 2016 dollars): 20% \$24,400; 40% \$47,700; 60% \$82,300; 80% \$142,200; 90% \$206,800; 95% \$291,700; 99% \$693,500; 99.9% \$3,646,300.

(4) 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).

(5) Income tax after refundable credits.

(6) 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 T16-0130
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2017¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	48,340	27.7	57.4	12.1	58.7	57.1	97.3	99.5	56.9	97.0	99.2
Second Quintile	38,630	22.1	72.2	42.8	78.8	70.1	89.0	97.1	59.4	75.4	82.3
Middle Quintile	33,880	19.4	80.7	73.5	94.0	73.0	77.7	90.5	44.4	47.3	55.0
Fourth Quintile	28,660	16.4	86.5	94.0	99.2	65.2	65.7	75.4	32.8	33.1	37.9
Top Quintile	23,960	13.7	93.4	99.1	99.9	41.0	41.1	43.9	9.8	9.8	10.5
All	174,680	100.0	74.8	56.1	82.2	62.1	75.6	83.0	44.5	54.2	59.5
Addendum											
80-90	12,390	7.1	92.3	98.8	99.9	60.5	60.5	65.5	15.7	15.8	17.1
90-95	5,910	3.4	93.8	99.3	100.0	33.6	33.6	35.8	4.8	4.8	5.1
95-99	4,530	2.6	95.8	99.5	99.9	7.5	7.5	7.8	2.1	2.1	2.1
Top 1 Percent	1,130	0.7	93.9	99.8	99.9	1.5	1.5	1.6	1.2	1.2	1.3
Top 0.1 Percent	120	0.1	90.7	99.8	100.0	1.0	1.0	1.1	0.8	0.8	0.9

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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

(4) 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).

(5) Income tax after refundable credits.

(6) 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 T16-0131
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2018¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	48,540	27.6	58.4	12.8	59.8	58.1	97.2	99.4	57.9	96.9	99.2
Second Quintile	38,750	22.0	71.1	41.6	77.6	69.1	89.0	97.1	58.5	75.4	82.3
Middle Quintile	34,580	19.7	79.8	75.1	93.6	71.7	76.6	89.8	42.6	45.5	53.4
Fourth Quintile	28,900	16.4	86.2	94.7	99.2	64.7	65.2	75.1	31.8	32.1	36.9
Top Quintile	24,010	13.6	93.6	99.1	99.9	41.1	41.1	43.9	9.4	9.4	10.1
All	175,990	100.0	74.7	56.6	82.2	61.9	75.2	82.8	44.1	53.6	59.0
Addendum											
80-90	12,390	7.0	92.5	98.9	99.9	61.1	61.1	66.0	15.1	15.2	16.4
90-95	5,930	3.4	93.9	99.3	100.0	32.7	32.7	34.8	4.7	4.7	5.0
95-99	4,550	2.6	96.0	99.5	99.9	7.5	7.5	7.8	2.0	2.0	2.1
Top 1 Percent	1,140	0.7	93.9	99.8	99.9	1.5	1.5	1.6	1.3	1.3	1.4
Top 0.1 Percent	120	0.1	91.0	99.9	100.0	1.0	1.0	1.1	0.8	0.8	0.9

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) 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 2016 dollars): 20% \$24,600; 40% \$47,900; 60% \$84,100; 80% \$144,600; 90% \$210,700; 95% \$293,400; 99% \$707,200; 99.9% \$3,812,300.

(4) 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).

(5) Income tax after refundable credits.

(6) 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 T16-0132
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2019¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	48,610	27.4	59.2	13.4	60.6	58.9	97.1	99.4	58.7	96.8	99.1
Second Quintile	39,180	22.1	70.2	41.5	76.9	68.2	88.8	97.1	57.4	74.7	81.8
Middle Quintile	34,900	19.7	79.1	75.6	93.5	70.8	75.7	89.5	42.3	45.3	53.5
Fourth Quintile	29,170	16.5	85.9	95.0	99.3	64.2	64.7	74.8	31.5	31.8	36.7
Top Quintile	24,250	13.7	93.7	99.0	99.9	41.3	41.4	44.1	9.6	9.6	10.2
All	177,310	100.0	74.6	56.9	82.3	61.7	74.9	82.7	43.9	53.3	58.9
Addendum											
80-90	12,470	7.0	92.7	98.7	99.9	61.5	61.5	66.3	15.5	15.5	16.7
90-95	6,040	3.4	94.0	99.3	100.0	32.5	32.5	34.6	4.5	4.5	4.8
95-99	4,580	2.6	96.0	99.5	99.9	8.2	8.2	8.5	2.1	2.1	2.1
Top 1 Percent	1,160	0.7	93.8	99.8	99.9	1.6	1.6	1.7	1.3	1.3	1.4
Top 0.1 Percent	120	0.1	91.0	99.9	100.0	1.0	1.0	1.1	0.8	0.8	0.9

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) 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 2016 dollars): 20% \$25,000; 40% \$48,400; 60% \$84,800; 80% \$145,300; 90% \$211,900; 95% \$294,300; 99% \$707,900; 99.9% \$3,899,600.

(4) 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).

(5) Income tax after refundable credits.

(6) 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 T16-0133
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2026¹

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	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	50,010	26.7	62.1	15.9	64.2	61.7	96.2	99.3	61.4	95.6	98.8
Second Quintile	42,320	22.6	65.0	43.6	74.2	62.5	84.3	96.2	50.6	68.2	77.9
Middle Quintile	37,420	20.0	76.7	81.2	94.4	67.1	71.0	87.4	38.7	40.9	50.4
Fourth Quintile	30,700	16.4	85.1	96.7	99.5	62.5	62.9	73.5	27.2	27.3	31.9
Top Quintile	25,440	13.6	93.6	99.2	99.9	41.3	41.4	44.2	8.2	8.2	8.8
All	187,120	100.0	73.6	59.7	83.0	60.2	72.5	81.8	41.4	49.9	56.3
Addendum											
80-90	13,240	7.1	91.6	98.9	99.9	58.7	58.8	64.1	12.8	12.8	14.0
90-95	6,170	3.3	95.7	99.6	100.0	36.5	36.5	38.1	4.7	4.7	4.9
95-99	4,820	2.6	96.3	99.4	99.8	9.8	9.8	10.2	1.9	1.9	2.0
Top 1 Percent	1,200	0.6	94.1	99.8	99.9	1.3	1.3	1.3	1.1	1.1	1.2
Top 0.1 Percent	130	0.1	90.3	99.9	100.0	0.8	0.8	0.9	0.7	0.7	0.7

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) 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 2016 dollars): 20% \$27,200; 40% \$53,000; 60% \$90,100; 80% \$150,800; 90% \$220,800; 95% \$300,500; 99% \$795,600; 99.9% \$4,919,600.

(4) 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).

(5) Income tax after refundable credits.

(6) 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.