

**T18-0098**  
**Share of Federal Taxes - All Tax Units**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
<b>Less than 10</b>	6.2	0.3	*	0.4	0.1	0.0	0.7	0.1
<b>10-20</b>	10.8	1.6	*	1.6	0.5	0.0	2.7	0.2
<b>20-30</b>	10.9	2.6	*	2.7	1.0	0.0	3.7	0.5
<b>30-40</b>	9.4	3.2	*	3.4	1.5	*	4.2	1.1
<b>40-50</b>	7.8	3.4	*	3.6	1.7	*	4.2	1.6
<b>50-75</b>	15.0	9.0	2.4	9.8	5.2	0.0	10.9	5.6
<b>75-100</b>	10.2	8.6	4.3	9.8	5.7	0.2	10.0	6.6
<b>100-200</b>	18.7	25.6	18.7	31.2	19.2	3.3	27.9	23.5
<b>200-500</b>	8.6	23.9	27.5	26.8	24.2	20.3	22.6	26.7
<b>500-1,000</b>	1.2	7.9	14.6	6.0	9.4	8.8	6.0	10.6
<b>More than 1,000</b>	0.5	13.8	35.8	4.5	30.6	67.0	7.0	23.1
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

**T18-0098**  
**Share of Federal Taxes - Single Tax Units**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
<b>Less than 10</b>	10.5	1.0	*	1.2	0.4	0.0	2.2	0.4
<b>10-20</b>	16.7	4.5	*	4.3	1.5	0.0	7.4	1.5
<b>20-30</b>	14.7	6.4	*	5.6	2.7	0.0	8.0	2.6
<b>30-40</b>	11.3	7.0	1.1	6.9	3.8	*	8.6	3.8
<b>40-50</b>	9.0	7.1	2.6	7.3	4.5	*	8.3	4.8
<b>50-75</b>	15.9	17.3	11.0	18.7	12.6	0.0	18.7	14.2
<b>75-100</b>	8.8	13.4	12.6	15.5	11.9	0.2	14.1	13.5
<b>100-200</b>	9.7	23.1	28.9	27.4	24.6	3.6	20.6	27.1
<b>200-500</b>	2.2	10.9	19.2	9.7	16.6	22.2	7.6	14.9
<b>500-1,000</b>	0.3	2.9	7.7	1.7	3.9	9.2	1.7	4.8
<b>More than 1,000</b>	0.1	6.2	19.0	1.4	16.5	64.5	2.5	12.2
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

**T18-0098**  
**Share of Federal Taxes - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
<b>Less than 10</b>	2.1	0.1	*	0.1	*	0.0	0.1	*
<b>10-20</b>	3.4	0.3	*	0.3	0.1	0.0	0.5	*
<b>20-30</b>	4.8	0.7	*	0.7	0.2	0.0	1.2	0.1
<b>30-40</b>	5.2	1.0	*	0.9	0.3	0.0	1.4	0.1
<b>40-50</b>	4.7	1.2	*	1.0	0.4	0.0	1.6	0.3
<b>50-75</b>	11.5	4.1	*	3.9	1.7	0.1	5.9	1.6
<b>75-100</b>	11.6	5.8	1.3	6.3	2.9	*	7.3	3.3
<b>100-200</b>	32.9	27.1	14.4	33.9	17.4	0.5	31.7	21.6
<b>200-500</b>	19.4	31.7	29.8	37.9	29.4	4.4	31.9	32.5
<b>500-1,000</b>	2.8	10.8	16.7	8.8	12.6	3.6	8.7	13.4
<b>More than 1,000</b>	1.1	17.4	39.0	6.2	34.4	91.0	9.4	26.9
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

## T18-0098

## Share of Federal Taxes - Head of Household Tax Units

By Expanded Cash Income Level, 2025 <sup>1</sup>

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
Less than 10	3.0	0.3	n/a	0.3	0.2	0.0	0.8	*
10-20	10.7	2.7	n/a	3.1	1.3	0.0	3.6	*
20-30	15.0	6.0	n/a	7.1	2.9	0.0	7.9	*
30-40	14.5	8.1	n/a	9.8	4.2	0.0	9.2	1.1
40-50	11.9	8.5	n/a	9.4	4.5	0.0	8.7	4.0
50-75	20.6	20.2	n/a	21.3	11.9	0.0	19.6	16.2
75-100	10.6	14.5	n/a	15.2	10.1	0.0	14.8	15.8
100-200	11.6	24.4	n/a	25.5	21.5	5.5	25.5	35.4
200-500	1.9	7.9	n/a	6.4	10.1	16.5	6.4	14.6
500-1,000	0.2	1.7	n/a	0.9	2.2	19.6	1.2	4.0
More than 1,000	0.1	5.7	n/a	0.9	31.0	58.4	2.4	15.2
All	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are therefore not shown in this analysis.

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

**T18-0098**  
**Share of Federal Taxes - Tax Units with Children**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
<b>Less than 10</b>	2.1	0.1	*	0.1	*	0.0	0.2	*
<b>10-20</b>	7.2	0.8	*	1.1	0.4	0.0	1.2	*
<b>20-30</b>	9.8	1.8	*	2.4	0.7	0.0	2.7	*
<b>30-40</b>	9.5	2.4	*	3.2	1.0	0.0	3.4	0.1
<b>40-50</b>	7.5	2.5	*	3.1	1.1	0.0	2.9	0.6
<b>50-75</b>	14.3	6.5	*	7.8	3.1	0.0	7.6	3.1
<b>75-100</b>	10.0	6.4	0.9	7.7	3.3	*	7.8	4.2
<b>100-200</b>	23.1	24.4	13.3	30.4	15.2	*	27.9	21.1
<b>200-500</b>	13.3	28.1	31.6	30.9	24.8	5.9	27.8	30.6
<b>500-1,000</b>	2.1	10.3	20.3	7.5	11.2	4.2	8.5	13.7
<b>More than 1,000</b>	0.8	16.9	47.1	5.7	38.6	89.7	9.8	27.7
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

**T18-0098**  
**Share of Federal Taxes - Elderly Tax Units**  
**By Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>5</sup>
<b>Less than 10</b>	4.0	0.2	*	0.1	0.1	0.0	0.2	*
<b>10-20</b>	10.1	1.7	*	0.6	0.3	0.0	2.0	0.2
<b>20-30</b>	12.9	3.5	*	1.2	1.0	0.0	4.6	0.5
<b>30-40</b>	10.9	4.1	0.1	1.9	1.7	*	5.6	0.9
<b>40-50</b>	9.0	4.4	0.6	2.1	2.1	*	5.4	1.3
<b>50-75</b>	17.2	11.4	3.9	7.5	6.7	*	15.1	5.3
<b>75-100</b>	10.8	10.1	5.7	8.8	7.2	0.2	11.9	6.6
<b>100-200</b>	17.0	25.5	21.9	33.3	20.6	3.6	27.2	23.3
<b>200-500</b>	6.1	18.9	23.2	29.1	22.6	20.9	16.9	23.8
<b>500-1,000</b>	0.8	5.8	10.2	7.3	7.8	8.2	3.9	9.0
<b>More than 1,000</b>	0.4	14.3	34.3	7.2	28.9	66.7	6.6	28.7
<b>All</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law in place for year 2025 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.