

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0122
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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	44,850	26.4	61.9	12.3	63.1	61.6	97.5	99.5	61.3	97.2	99.2	-5.5	6.9
Second Quintile	37,100	21.8	75.1	44.2	81.8	72.9	89.0	97.1	61.9	75.6	82.5	-1.2	7.8
Middle Quintile	33,900	20.0	81.0	72.5	93.6	73.8	78.8	91.1	44.8	47.9	55.3	3.6	8.0
Fourth Quintile	28,620	16.9	87.3	93.9	99.0	66.0	66.6	75.6	33.4	33.7	38.3	6.6	8.3
Top Quintile	24,210	14.3	92.9	98.9	99.7	40.0	40.1	43.0	9.0	9.1	9.7	15.6	6.0
All	169,910	100.0	77.1	57.3	84.4	64.0	75.8	83.0	45.9	54.4	59.5	9.8	7.0
Addendum													
80-90	12,470	7.3	91.9	98.5	99.6	59.4	59.6	64.6	14.6	14.6	15.8	9.0	8.7
90-95	6,010	3.5	94.0	99.1	99.8	32.5	32.6	34.6	4.5	4.5	4.7	11.3	7.9
95-99	4,610	2.7	93.9	99.4	99.9	6.5	6.5	6.9	2.0	2.0	2.2	15.8	6.0
Top 1 Percent	1,120	0.7	93.1	99.7	99.9	1.4	1.4	1.5	1.1	1.1	1.2	24.2	2.3
Top 0.1 Percent	110	0.1	90.9	99.8	99.9	1.3	1.3	1.4	1.0	1.0	1.1	24.7	1.1

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

(1) Calendar year. Tabulations are under the law in place for year 2017 as of September 5, 2018 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 2018 dollars): 20% \$25,000; 40% \$49,200; 60% \$85,500; 80% \$151,600; 90% \$220,300; 95% \$315,100; 99% \$745,300; 99.9% \$3,273,100.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0123
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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	45,210	26.3	62.3	10.7	63.6	62.1	97.7	99.6	61.9	97.4	99.3	-5.7	6.9
Second Quintile	37,820	22.0	74.9	42.5	81.4	72.8	89.5	97.3	69.0	84.8	92.2	-1.8	7.8
Middle Quintile	34,460	20.0	80.6	69.5	93.6	74.5	79.6	92.4	51.0	54.5	63.3	2.5	7.9
Fourth Quintile	28,920	16.8	87.1	92.0	99.2	71.7	72.3	82.3	41.1	41.4	47.1	5.4	8.3
Top Quintile	24,350	14.2	92.8	98.9	99.8	45.1	45.2	48.6	11.6	11.6	12.5	14.3	6.0
All	172,000	100.0	77.1	55.6	84.5	66.0	78.1	85.6	50.5	59.8	65.5	8.7	6.9
Addendum													
80-90	12,560	7.3	91.9	98.6	99.8	64.8	65.0	70.5	18.8	18.8	20.4	7.9	8.6
90-95	6,020	3.5	93.8	99.3	99.9	40.5	40.5	43.1	5.6	5.6	6.0	10.0	7.9
95-99	4,640	2.7	94.0	99.2	99.9	8.2	8.2	8.7	2.5	2.5	2.7	13.7	6.0
Top 1 Percent	1,130	0.7	93.3	99.8	99.9	1.5	1.5	1.6	1.1	1.1	1.2	23.4	2.3
Top 0.1 Percent	110	0.1	91.3	100.0	100.0	1.0	1.0	1.1	0.9	0.9	0.9	24.6	1.2

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

(1) Calendar year. Tabulations are under the law in place for year 2018 as of September 5, 2018 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 2018 dollars): 20% \$25,100; 40% \$49,300; 60% \$86,000; 80% \$153,600; 90% \$223,400; 95% \$320,400; 99% \$758,400; 99.9% \$3,335,300.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0124
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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	45,570	26.3	62.7	11.0	64.0	62.4	97.6	99.6	62.3	97.3	99.3	-5.6	6.9
Second Quintile	37,950	21.9	74.7	42.9	81.5	72.7	89.1	97.3	68.4	84.0	91.7	-1.8	7.8
Middle Quintile	34,730	20.1	80.3	71.0	93.6	74.2	79.3	92.4	50.2	53.7	62.6	2.7	7.9
Fourth Quintile	29,190	16.9	86.7	92.7	99.2	70.7	71.3	81.6	39.6	39.9	45.7	5.6	8.2
Top Quintile	24,460	14.1	92.8	99.0	99.8	42.6	42.7	46.0	9.9	9.9	10.6	14.6	5.9
All	173,110	100.0	77.0	56.2	84.6	65.5	77.4	85.1	49.8	58.9	64.7	8.9	6.9
Addendum													
80-90	12,600	7.3	91.7	98.7	99.8	62.3	62.4	67.9	15.8	15.8	17.2	8.2	8.6
90-95	6,080	3.5	93.8	99.2	99.9	37.2	37.2	39.6	5.0	5.0	5.3	10.2	7.7
95-99	4,650	2.7	94.0	99.4	100.0	6.6	6.6	7.0	2.3	2.3	2.4	14.1	6.0
Top 1 Percent	1,140	0.7	93.5	99.8	99.9	1.5	1.5	1.6	1.2	1.2	1.2	23.4	2.3
Top 0.1 Percent	120	0.1	91.5	100.0	100.0	1.1	1.1	1.2	0.9	0.9	1.0	24.5	1.2

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

(1) Calendar year. Tabulations are under the law in place for year 2019 as of September 5, 2018 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 2018 dollars): 20% \$25,600; 40% \$50,000; 60% \$87,400; 80% \$158,200; 90% \$230,400; 95% \$335,900; 99% \$785,500; 99.9% \$3,476,200.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0125
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2025¹

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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	46,820	26.0	63.2	13.1	65.0	62.9	96.8	99.5	62.6	96.4	99.1	-5.4	6.9
Second Quintile	39,410	21.9	71.4	45.2	80.3	69.2	86.2	96.9	63.3	78.8	88.6	-0.9	7.4
Middle Quintile	36,390	20.2	78.1	76.6	94.3	71.0	75.3	90.9	45.7	48.5	58.5	3.5	7.6
Fourth Quintile	30,510	17.0	86.0	95.7	99.3	68.1	68.5	79.1	34.0	34.2	39.5	6.3	8.2
Top Quintile	25,600	14.2	92.3	99.2	99.8	40.1	40.2	43.5	7.6	7.6	8.2	15.0	6.0
All	179,940	100.0	75.9	59.2	84.9	63.4	74.7	83.6	46.5	54.8	61.3	9.4	6.9
Addendum													
80-90	13,230	7.4	91.4	99.1	99.7	60.1	60.3	65.8	11.8	11.8	12.9	8.6	8.6
90-95	6,390	3.6	92.7	99.2	99.8	31.9	31.9	34.4	4.1	4.1	4.4	10.7	7.7
95-99	4,820	2.7	94.1	99.4	100.0	5.5	5.5	5.8	2.2	2.2	2.4	14.8	6.1
Top 1 Percent	1,170	0.7	93.8	99.7	100.0	1.7	1.7	1.8	1.3	1.3	1.4	23.9	2.5
Top 0.1 Percent	120	0.1	92.0	100.0	100.0	1.4	1.4	1.5	1.1	1.1	1.2	25.0	1.3

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

(1) Calendar year. Tabulations are under the law in place for year 2025 as of September 5, 2018 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 2018 dollars): 20% \$28,100; 40% \$54,100; 60% \$93,900; 80% \$168,500; 90% \$243,300; 95% \$357,300; 99% \$832,800; 99.9% \$3,795,400.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0126
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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	47,100	26.0	62.8	15.6	64.8	62.3	96.3	99.3	61.9	95.7	98.7	-4.8	6.9
Second Quintile	39,500	21.8	70.5	47.4	80.0	68.0	85.0	96.4	54.3	67.9	77.1	0.2	7.2
Middle Quintile	36,770	20.3	77.8	80.5	94.7	67.7	71.6	87.1	38.8	41.0	49.8	4.8	7.6
Fourth Quintile	30,760	17.0	86.1	96.6	99.3	61.6	62.0	71.5	25.2	25.4	29.3	7.5	8.2
Top Quintile	25,790	14.2	92.6	99.2	99.8	34.6	34.6	37.3	5.9	5.9	6.4	16.6	6.0
All	181,110	100.0	75.6	61.3	84.9	60.5	71.2	80.0	41.2	48.6	54.6	10.8	6.9
Addendum													
80-90	13,340	7.4	91.7	98.9	99.7	52.8	52.9	57.5	9.1	9.1	9.9	9.8	8.6
90-95	6,430	3.6	93.0	99.3	99.8	25.7	25.8	27.7	3.6	3.6	3.9	12.1	7.8
95-99	4,850	2.7	94.5	99.6	99.9	4.1	4.1	4.4	1.6	1.6	1.7	17.4	6.1
Top 1 Percent	1,180	0.7	93.7	99.7	99.9	1.6	1.6	1.7	1.2	1.2	1.3	25.3	2.5
Top 0.1 Percent	120	0.1	92.0	99.8	99.9	1.5	1.5	1.6	1.2	1.2	1.3	25.7	1.3

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

(1) Calendar year. Tabulations are under the law in place for year 2026 as of September 5, 2018 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 2018 dollars): 20% \$28,600; 40% \$54,800; 60% \$95,000; 80% \$168,600; 90% \$244,100; 95% \$357,300; 99% \$836,200; 99.9% \$3,920,200.0.

(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.

(7) Average tax as a percentage of average expanded cash income.

The Excel and PDF files contain this analysis for the years 2017-2019, 2025-2026 and 2028.

Table T18-0127
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2028¹

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			Average Effective Tax Rate ⁷	
	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	Income Tax	Payroll Tax
Lowest Quintile	47,340	25.8	63.1	16.2	65.3	62.6	95.9	99.3	62.1	95.1	98.5	-3.4	7.0
Second Quintile	39,970	21.8	69.4	48.6	79.6	66.7	83.8	96.2	52.1	65.4	75.1	1.2	5.7
Middle Quintile	37,490	20.4	77.4	82.1	94.7	66.5	70.3	86.0	37.2	39.3	48.1	4.9	6.7
Fourth Quintile	31,290	17.1	85.9	96.9	99.2	60.5	60.9	70.4	23.3	23.5	27.1	8.5	7.6
Top Quintile	26,210	14.3	92.4	99.2	99.8	34.1	34.2	36.9	5.6	5.6	6.1	14.9	6.2
All	183,490	100.0	75.3	62.2	85.0	59.7	70.3	79.3	40.0	47.1	53.1	9.1	6.6
Addendum													
80-90	13,580	7.4	91.4	99.0	99.7	52.0	52.2	56.9	8.5	8.5	9.2	10.9	7.9
90-95	6,530	3.6	92.7	99.3	99.8	25.4	25.4	27.4	3.5	3.6	3.8	12.1	7.8
95-99	4,910	2.7	94.6	99.6	99.9	4.0	4.0	4.2	1.5	1.5	1.6	15.4	5.8
Top 1 Percent	1,190	0.7	93.7	99.7	99.9	1.6	1.6	1.7	1.3	1.3	1.3	23.8	2.3
Top 0.1 Percent	120	0.1	92.0	99.8	99.9	1.6	1.6	1.7	1.3	1.3	1.4	25.0	1.1

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

(1) Calendar year. Tabulations are under the law in place for year 2028 as of September 5, 2018 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 2018 dollars): 20% \$29,600; 40% \$56,500; 60% \$97,600; 80% \$171,000; 90% \$247,200; 95% \$362,500; 99% \$842,000; 99.9% \$4,106,300.

(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.

(7) Average tax as a percentage of average expanded cash income.