

Table T21-0119
Share of Federal Taxes - All Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	5.5	0.3	-0.1	0.3	0.1	0.0	0.6	0.1
10-20	11.9	1.7	-0.7	1.4	0.6	0.0	2.6	0.2
20-30	11.1	2.6	-1.1	2.6	1.2	1.3	3.9	0.5
30-40	9.1	2.9	-0.6	3.1	1.6	0.1	3.7	1.0
40-50	7.5	3.1	0.1	3.2	1.8	0.0	4.0	1.4
50-75	13.8	7.9	2.3	8.8	4.7	0.5	9.5	4.9
75-100	10.3	8.3	4.3	9.3	5.8	0.3	9.5	6.2
100-200	18.5	24.1	17.6	28.6	19.0	2.6	25.7	21.6
200-500	9.8	26.2	30.1	30.8	24.7	19.2	25.0	29.7
500-1,000	1.4	8.3	14.3	6.8	9.4	13.6	6.8	11.1
More than 1,000	0.5	14.6	33.9	4.8	30.2	60.1	8.3	23.1
All	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 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

Table T21-0119
Share of Federal Taxes - Single Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	9.2	0.9	-0.3	1.0	0.3	0.0	1.9	0.3
10-20	18.9	4.8	-1.0	3.6	1.7	0.0	6.9	1.2
20-30	14.0	5.9	-0.4	5.3	3.6	1.6	7.7	2.4
30-40	10.7	6.4	1.0	6.1	4.2	0.1	7.4	3.4
40-50	8.5	6.5	2.4	6.2	4.6	0.0	7.3	4.1
50-75	15.1	16.0	9.8	17.5	11.0	0.6	17.5	12.8
75-100	9.4	13.9	12.7	16.6	11.4	0.3	14.3	13.9
100-200	10.3	23.4	29.2	27.9	23.8	3.1	22.2	27.6
200-500	2.6	12.5	21.7	12.2	17.0	21.9	9.6	17.4
500-1,000	0.3	3.1	7.7	1.9	4.3	13.9	2.0	5.1
More than 1,000	0.1	6.3	17.4	1.4	17.0	57.1	2.7	11.6
All	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 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

Table T21-0119
Share of Federal Taxes - Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10-20	3.3	0.3	-0.1	0.2	0.1	0.0	0.5	0.0
20-30	5.5	0.7	-0.3	0.5	0.2	0.0	1.2	0.1
30-40	4.8	0.9	-0.3	0.7	0.4	0.0	1.1	0.1
40-50	4.6	1.1	-0.2	0.8	0.5	0.1	1.6	0.2
50-75	9.8	3.2	0.1	2.9	1.9	0.0	4.0	1.2
75-100	10.8	5.0	1.3	4.6	3.3	0.1	5.8	2.6
100-200	31.6	24.1	12.4	29.2	17.2	0.5	27.4	18.3
200-500	22.8	34.5	32.7	43.6	29.3	7.9	36.0	35.8
500-1,000	3.3	11.5	16.6	10.1	12.2	12.2	10.2	14.1
More than 1,000	1.3	18.7	37.7	7.0	34.0	72.6	11.7	27.5
All	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 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

Table T21-0119
Share of Federal Taxes - Head of Household Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	2.5	0.3	n/a	0.3	0.1	0.0	0.1	-0.3
10-20	9.9	2.4	n/a	2.7	1.3	0.0	2.6	-2.7
20-30	15.4	5.9	n/a	7.2	3.6	0.0	8.7	-3.6
30-40	14.4	7.6	n/a	9.4	4.2	0.0	8.9	0.2
40-50	11.1	7.5	n/a	8.6	4.4	0.0	7.9	3.4
50-75	19.2	17.8	n/a	19.3	11.2	0.0	18.1	14.3
75-100	11.5	15.0	n/a	15.2	10.0	0.0	15.6	15.3
100-200	13.3	26.6	n/a	27.2	22.8	0.1	26.2	37.6
200-500	2.3	9.4	n/a	8.1	11.8	23.3	7.7	17.1
500-1,000	0.2	1.8	n/a	1.0	2.6	26.7	1.3	4.2
More than 1,000	0.1	5.8	n/a	0.9	27.7	49.9	2.6	14.5
All	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 0721-1).

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(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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(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.

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(5) Excludes customs duties.

Table T21-0119
Share of Federal Taxes - Tax Units with Children
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	1.9	0.1	-0.2	0.1	0.0	0.0	0.1	-0.1
10-20	6.7	0.7	-1.8	0.9	0.3	0.0	0.9	-0.5
20-30	10.1	1.7	-3.2	2.3	0.8	0.0	2.8	-0.6
30-40	9.4	2.2	-2.5	3.0	1.0	0.0	3.0	0.0
40-50	6.9	2.0	-1.3	2.7	0.9	0.0	2.6	0.5
50-75	12.7	5.2	-0.8	6.6	2.5	0.0	6.5	2.5
75-100	9.4	5.5	0.9	6.5	2.8	0.0	6.6	3.3
100-200	22.7	21.8	11.9	27.1	12.8	0.4	24.4	18.2
200-500	16.4	31.7	34.9	36.0	26.0	8.4	31.8	34.6
500-1,000	2.5	11.1	19.2	8.5	12.0	21.8	9.6	14.3
More than 1,000	1.0	18.2	42.9	6.1	40.0	38.0	11.3	27.6
All	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 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

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Table T21-0119
Share of Federal Taxes - Elderly Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) ²	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁵
Less than 10	3.4	0.2	0.0	0.1	0.0	0.0	0.0	0.0
10-20	14.3	2.4	-0.1	0.5	0.4	0.0	2.5	0.2
20-30	12.5	3.4	0.0	1.2	1.2	1.4	4.3	0.5
30-40	10.5	4.0	0.1	1.7	2.0	0.0	4.2	0.8
40-50	8.8	4.3	0.6	2.1	2.3	0.0	5.3	1.2
50-75	14.5	9.8	3.0	7.0	5.8	0.5	11.0	4.2
75-100	10.8	10.2	5.2	8.4	7.6	0.3	11.5	6.2
100-200	16.7	25.0	19.3	30.3	22.5	2.5	27.5	21.5
200-500	6.1	19.0	23.0	30.8	22.3	19.3	18.4	23.9
500-1,000	0.9	6.1	10.7	8.5	7.4	13.3	5.1	9.7
More than 1,000	0.4	15.6	38.0	8.3	27.4	60.3	9.3	31.2
All	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 0721-1).

* 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 current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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(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>

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

(5) Excludes customs duties.