

Table T21-0138
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	47,930	26.1	-4.8	6.4	0.8	0.0	0.7	3.0
Second Quintile	40,040	21.8	-0.7	7.2	1.0	0.0	0.5	8.0
Middle Quintile	37,970	20.7	4.5	7.6	1.2	0.0	0.5	13.7
Fourth Quintile	31,060	16.9	7.5	8.1	1.4	0.0	0.5	17.4
Top Quintile	25,320	13.8	16.3	6.0	2.3	0.2	0.4	25.1
All	183,880	100.0	10.6	6.8	1.8	0.1	0.4	19.7
Addendum								
80-90	12,970	7.1	10.0	8.5	1.5	0.0	0.4	20.5
90-95	6,370	3.5	12.6	7.9	1.8	0.1	0.4	22.7
95-99	4,810	2.6	16.5	6.2	2.0	0.1	0.4	25.1
Top 1 Percent	1,170	0.6	24.2	2.4	3.6	0.4	0.2	30.9
Top 0.1 Percent	120	0.1	24.9	1.3	4.8	0.4	0.2	31.5

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) 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 2020 dollars): 20% \$27,700; 40% \$54,700; 60% \$98,600; 80% \$181,700; 90% \$264,900; 95% \$384,800; 99% \$893,600; 99.9% \$3,971,900.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	39,830	21.7	-9.0	7.3	0.6	0.0	0.7	-0.4
Second Quintile	38,240	20.8	-1.6	7.4	0.9	0.0	0.6	7.2
Middle Quintile	37,430	20.4	3.2	7.4	1.1	0.0	0.5	12.2
Fourth Quintile	34,880	19.0	7.0	8.2	1.3	0.0	0.5	16.9
Top Quintile	31,930	17.4	16.0	6.0	2.3	0.2	0.4	24.8
All	183,880	100.0	10.6	6.8	1.8	0.1	0.4	19.7
Addendum								
80-90	16,360	8.9	10.1	8.3	1.5	0.0	0.4	20.3
90-95	7,980	4.3	12.3	7.9	1.7	0.0	0.4	22.3
95-99	6,150	3.3	16.0	6.3	2.1	0.2	0.4	24.9
Top 1 Percent	1,440	0.8	24.0	2.5	3.6	0.4	0.2	30.7
Top 0.1 Percent	140	0.1	24.9	1.3	4.8	0.4	0.2	31.5

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:

<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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	25,480	28.2	# -3.5	6.0	0.6	0.0	0.7	3.8
Second Quintile	21,050	23.3	# 0.9	6.3	1.1	0.1	0.6	8.9
Middle Quintile	18,800	20.8	# 4.4	7.1	1.2	0.0	0.5	13.1
Fourth Quintile	14,800	16.4	# 8.2	8.2	1.4	0.0	0.5	18.2
Top Quintile	9,470	10.5	# 15.6	6.3	2.5	0.7	0.4	25.5
All	90,440	100.0	# 8.9	6.9	1.7	0.3	0.5	18.3
Addendum								
80-90	5,290	5.9	# 11.2	8.3	1.7	0.0	0.5	21.7
90-95	2,270	2.5	# 12.6	7.9	2.1	0.1	0.4	23.2
95-99	1,580	1.8	# 16.3	6.2	2.4	0.7	0.4	25.9
Top 1 Percent	330	0.4	# 23.8	2.3	4.0	2.3	0.2	32.6
Top 0.1 Percent	30	0.0	# 24.7	1.1	5.4	2.2	0.2	33.5

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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	7,000	10.7	# -7.2	6.3	0.6	0.0	0.6	0.2
Second Quintile	8,790	13.4	# -1.8	6.3	0.8	0.0	0.6	5.9
Middle Quintile	12,350	18.8	# 2.7	6.9	1.1	0.0	0.5	11.1
Fourth Quintile	16,460	25.0	# 6.4	8.0	1.3	0.0	0.4	16.0
Top Quintile	20,580	31.3	# 16.0	6.0	2.2	0.0	0.4	24.6
All	65,730	100.0	# 12.2	6.5	1.9	0.0	0.4	21.0
Addendum								
80-90	9,990	15.2	# 9.6	8.2	1.5	0.0	0.4	19.8
90-95	5,270	8.0	# 12.1	7.9	1.7	0.0	0.4	22.1
95-99	4,290	6.5	# 15.9	6.3	2.0	0.0	0.4	24.6
Top 1 Percent	1,040	1.6	# 24.0	2.6	3.4	0.1	0.3	30.4
Top 0.1 Percent	100	0.2	# 25.0	1.4	4.5	0.1	0.2	31.2

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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units			As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶	
Lowest Quintile	6,920	29.6	# -22.3	11.0	0.6	0.0	0.6	-10.1	
Second Quintile	7,480	32.1	# -6.4	10.6	0.6	0.0	0.5	5.3	
Middle Quintile	5,220	22.4	# 1.7	9.1	0.7	0.0	0.5	12.1	
Fourth Quintile	2,620	11.2	# 7.0	9.6	0.9	0.0	0.5	18.0	
Top Quintile	1,040	4.5	# 16.5	5.9	2.4	0.0	0.4	25.2	
All	23,330	100.0	# 2.0	9.0	1.1	0.0	0.5	12.6	
Addendum									
80-90	650	2.8	# 10.6	8.9	1.2	0.0	0.4	21.2	
90-95	250	1.1	# 13.8	6.8	1.4	0.0	0.4	22.4	
95-99	110	0.5	# 18.2	5.7	1.8	0.0	0.4	26.1	
Top 1 Percent	30	0.1	# 24.4	1.8	4.9	0.1	0.2	31.4	
Top 0.1 Percent	0	0.0	# 24.1	0.8	6.6	0.0	0.2	31.8	

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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁶
Lowest Quintile	11,190	21.3	-21.3	11.0	0.7	0.0	0.6	-9.1
Second Quintile	11,500	21.9	-5.8	10.6	0.7	0.0	0.6	6.1
Middle Quintile	10,290	19.6	2.0	9.7	0.7	0.0	0.5	13.0
Fourth Quintile	9,780	18.6	6.8	10.1	0.9	0.0	0.5	18.2
Top Quintile	9,560	18.2	17.2	6.5	1.9	0.0	0.4	25.9
All	52,550	100.0	10.5	8.0	1.4	0.0	0.4	20.4
Addendum								
80-90	4,800	9.1	10.4	9.6	1.1	0.0	0.4	21.5
90-95	2,350	4.5	13.3	8.5	1.3	0.0	0.4	23.4
95-99	1,920	3.7	17.7	6.5	1.5	0.0	0.4	26.1
Top 1 Percent	490	0.9	24.9	2.6	3.2	0.0	0.3	31.0
Top 0.1 Percent	50	0.1	25.0	1.4	4.6	0.0	0.2	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

- (4) After tax credits (including refundable portion of earned income and child tax credits).
- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.

Table T21-0138
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2025 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Tax ⁶
	Number (Thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	Excise Tax	
Lowest Quintile	10,190	20.0	-0.5	0.7	0.5	0.0	0.4	1.0
Second Quintile	12,270	24.1	0.0	1.3	1.2	0.1	0.4	2.9
Middle Quintile	11,870	23.3	2.7	1.8	1.7	0.0	0.4	6.6
Fourth Quintile	8,970	17.6	5.9	2.7	2.4	0.0	0.4	11.4
Top Quintile	7,080	13.9	14.9	3.0	3.9	0.7	0.3	22.8
All	51,020	100.0	9.4	2.6	2.9	0.4	0.3	15.6
Addendum								
80-90	3,770	7.4	9.0	3.5	2.9	0.0	0.3	15.8
90-95	1,620	3.2	10.4	4.0	3.4	0.1	0.3	18.3
95-99	1,330	2.6	13.7	3.9	3.7	0.7	0.3	22.2
Top 1 Percent	360	0.7	22.3	1.6	4.9	1.6	0.2	30.6
Top 0.1 Percent	50	0.1	23.6	0.8	5.8	1.3	0.2	31.7

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 11/15/2019. For more information on TPC's baseline definitions, see:

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

(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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,400; 40% \$38,000; 60% \$66,300; 80% \$111,300; 90% \$162,000; 95% \$228,500; 99% \$519,100; 99.9% \$2,277,600.

(4) After tax credits (including refundable portion of earned income and child tax credits).

- (5) Includes both the employee and employer portion of Social Security and Medicare tax.
- (6) Excludes customs duties.