

**Table T22-0064**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
Lowest Quintile	44,720	26.4	-5.1	6.6	0.7	0.0	0.9	<b>3.2</b>
Second Quintile	37,030	21.9	-0.7	7.8	0.9	0.0	0.8	<b>8.7</b>
Middle Quintile	34,330	20.3	4.5	8.0	1.1	0.0	0.7	<b>14.3</b>
Fourth Quintile	28,210	16.7	7.8	8.4	1.3	0.1	0.6	<b>18.1</b>
Top Quintile	23,680	14.0	16.7	6.0	2.3	0.3	0.5	<b>25.8</b>
<b>All</b>	<b>169,290</b>	<b>100.0</b>	<b>10.8</b>	<b>7.0</b>	<b>1.8</b>	<b>0.2</b>	<b>0.6</b>	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	12,110	7.2	10.3	8.7	1.4	0.0	0.6	<b>21.0</b>
<b>90-95</b>	5,930	3.5	12.9	8.0	1.6	0.2	0.5	<b>23.3</b>
<b>95-99</b>	4,530	2.7	17.4	6.2	1.9	0.3	0.5	<b>26.3</b>
<b>Top 1 Percent</b>	1,110	0.7	24.4	2.2	3.8	0.5	0.3	<b>31.3</b>
<b>Top 0.1 Percent</b>	110	0.1	24.6	1.1	5.1	0.4	0.3	<b>31.4</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$28,600; 40% \$56,300; 60% \$99,600; 80% \$178,700; 90% \$261,100; 95% \$372,200; 99% \$894,500; 99.9% \$3,872,800.

(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 T22-0064**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	36,770	21.7	-9.7	7.7	0.6	0.0	0.9	<b>-0.6</b>
<b>Second Quintile</b>	34,940	20.6	-2.1	7.8	0.8	0.0	0.9	<b>7.3</b>
<b>Middle Quintile</b>	34,280	20.3	3.4	8.0	1.0	0.0	0.7	<b>13.1</b>
<b>Fourth Quintile</b>	31,990	18.9	7.2	8.5	1.2	0.0	0.6	<b>17.5</b>
<b>Top Quintile</b>	30,000	17.7	16.5	6.1	2.3	0.3	0.5	<b>25.5</b>
<b>All</b>	169,290	100.0	10.8	7.0	1.8	0.2	0.6	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	15,310	9.0	10.4	8.5	1.4	0.0	0.6	<b>20.9</b>
<b>90-95</b>	7,490	4.4	12.9	8.0	1.6	0.1	0.6	<b>23.1</b>
<b>95-99</b>	5,840	3.5	16.7	6.3	2.0	0.3	0.5	<b>25.8</b>
<b>Top 1 Percent</b>	1,360	0.8	24.1	2.3	3.8	0.5	0.3	<b>31.1</b>
<b>Top 0.1 Percent</b>	140	0.1	24.5	1.1	5.1	0.5	0.3	<b>31.4</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

(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 T22-0064**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	22,960	28.2	-3.6	6.4	0.6	0.0	1.0	<b>4.4</b>
<b>Second Quintile</b>	18,840	23.1	1.0	6.6	1.0	0.1	0.9	<b>9.5</b>
<b>Middle Quintile</b>	16,940	20.8	4.9	7.8	1.1	0.0	0.8	<b>14.5</b>
<b>Fourth Quintile</b>	13,030	16.0	8.5	8.4	1.3	0.0	0.7	<b>18.9</b>
<b>Top Quintile</b>	8,940	11.0	15.5	6.4	2.5	1.1	0.5	<b>25.9</b>
<b>All</b>	81,420	100.0	9.2	7.1	1.7	0.5	0.7	<b>19.1</b>
<b>Addendum</b>								
<b>80-90</b>	5,010	6.2	11.6	8.4	1.6	0.1	0.6	<b>22.3</b>
<b>90-95</b>	2,090	2.6	13.1	8.0	1.9	0.4	0.6	<b>24.0</b>
<b>95-99</b>	1,540	1.9	15.8	6.3	2.4	1.4	0.5	<b>26.3</b>
<b>Top 1 Percent</b>	290	0.4	23.0	2.1	4.3	2.8	0.3	<b>32.4</b>
<b>Top 0.1 Percent</b>	30	0.0	23.8	0.9	5.7	2.4	0.2	<b>33.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

(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 T22-0064**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	6,510	10.5	-8.7	7.1	0.6	0.0	0.8	<b>-0.3</b>
<b>Second Quintile</b>	8,350	13.5	-2.5	7.0	0.7	0.0	0.9	<b>6.1</b>
<b>Middle Quintile</b>	11,570	18.7	2.5	7.6	1.0	0.0	0.7	<b>11.8</b>
<b>Fourth Quintile</b>	15,680	25.3	6.5	8.4	1.1	0.0	0.6	<b>16.6</b>
<b>Top Quintile</b>	19,340	31.2	16.6	6.0	2.2	0.1	0.5	<b>25.4</b>
<b>All</b>	61,930	100.0	12.5	6.7	1.8	0.0	0.5	<b>21.6</b>
<b>Addendum</b>								
<b>80-90</b>	9,270	15.0	9.9	8.5	1.4	0.0	0.6	<b>20.4</b>
<b>90-95</b>	5,010	8.1	12.8	8.0	1.5	0.0	0.5	<b>22.9</b>
<b>95-99</b>	4,070	6.6	16.9	6.3	1.9	0.0	0.5	<b>25.7</b>
<b>Top 1 Percent</b>	990	1.6	24.4	2.4	3.6	0.2	0.3	<b>31.0</b>
<b>Top 0.1 Percent</b>	90	0.2	24.9	1.2	4.8	0.2	0.3	<b>31.3</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

(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 T22-0064**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	6,970	30.6	-22.4	10.4	0.6	0.0	0.8	<b>-10.7</b>
<b>Second Quintile</b>	7,120	31.3	-7.2	10.5	0.6	0.0	0.8	<b>4.7</b>
<b>Middle Quintile</b>	4,950	21.8	1.9	9.3	0.7	0.0	0.7	<b>12.7</b>
<b>Fourth Quintile</b>	2,550	11.2	7.3	9.6	0.9	0.0	0.7	<b>18.5</b>
<b>Top Quintile</b>	1,100	4.8	16.3	6.0	2.4	0.0	0.5	<b>25.3</b>
<b>All</b>	22,730	100.0	1.9	9.0	1.1	0.0	0.7	<b>12.7</b>
<b>Addendum</b>								
<b>80-90</b>	690	3.0	11.1	9.1	1.2	0.0	0.6	<b>22.0</b>
<b>90-95</b>	270	1.2	13.9	6.7	1.4	0.0	0.6	<b>22.6</b>
<b>95-99</b>	120	0.5	17.9	5.6	1.8	0.1	0.6	<b>25.9</b>
<b>Top 1 Percent</b>	30	0.1	24.0	1.7	5.1	0.1	0.3	<b>31.1</b>
<b>Top 0.1 Percent</b>	0	0.0	23.9	0.7	6.8	0.1	0.3	<b>31.7</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

(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 T22-0064**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	10,900	21.1	-21.7	10.8	0.6	0.0	0.8	<b>-9.6</b>
<b>Second Quintile</b>	11,160	21.6	-6.6	10.7	0.6	0.0	0.9	<b>5.7</b>
<b>Middle Quintile</b>	10,350	20.0	2.2	10.0	0.7	0.0	0.7	<b>13.6</b>
<b>Fourth Quintile</b>	9,800	18.9	6.8	10.2	0.8	0.0	0.6	<b>18.5</b>
<b>Top Quintile</b>	9,290	18.0	17.8	6.5	1.9	0.0	0.5	<b>26.7</b>
<b>All</b>	51,750	100.0	10.6	8.2	1.4	0.0	0.6	<b>20.8</b>
<b>Addendum</b>								
<b>80-90</b>	4,720	9.1	10.6	9.7	1.1	0.0	0.6	<b>21.9</b>
<b>90-95</b>	2,310	4.5	14.0	8.5	1.2	0.0	0.6	<b>24.3</b>
<b>95-99</b>	1,800	3.5	18.8	6.5	1.5	0.0	0.5	<b>27.4</b>
<b>Top 1 Percent</b>	470	0.9	25.3	2.5	3.5	0.0	0.3	<b>31.6</b>
<b>Top 0.1 Percent</b>	50	0.1	24.8	1.3	4.9	0.0	0.3	<b>31.3</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 10/13/2022. 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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

- (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 T22-0064**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Income Percentile, 2017 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (Thousands)	Percent of Total	Individual Income Tax <sup>4</sup>	Payroll Tax <sup>5</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax <sup>6</sup>
<b>Lowest Quintile</b>	7,280	18.3	-0.6	0.8	0.4	0.0	0.4	<b>1.1</b>
<b>Second Quintile</b>	10,030	25.2	-0.1	1.2	1.1	0.1	0.5	<b>2.7</b>
<b>Middle Quintile</b>	8,940	22.5	2.2	1.7	1.6	0.0	0.5	<b>6.1</b>
<b>Fourth Quintile</b>	7,090	17.8	6.3	2.7	2.1	0.1	0.5	<b>11.6</b>
<b>Top Quintile</b>	5,970	15.0	15.5	3.0	3.8	1.2	0.4	<b>23.8</b>
<b>All</b>	39,770	100.0	9.9	2.5	2.9	0.7	0.4	<b>16.4</b>
<b>Addendum</b>								
<b>80-90</b>	3,080	7.7	9.4	3.5	2.7	0.1	0.5	<b>16.2</b>
<b>90-95</b>	1,400	3.5	11.2	4.3	3.0	0.5	0.4	<b>19.5</b>
<b>95-99</b>	1,140	2.9	14.1	3.8	3.6	1.5	0.4	<b>23.4</b>
<b>Top 1 Percent</b>	350	0.9	22.1	1.5	5.0	1.9	0.3	<b>30.8</b>
<b>Top 0.1 Percent</b>	40	0.1	22.8	0.7	5.9	1.6	0.2	<b>31.2</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 10/13/2022. For more information on TPC's baseline definitions, see:

<https://www.taxpolicycenter.org/resources/tpc-baseline-definitions>

(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 2022 dollars): 20% \$19,600; 40% \$38,000; 60% \$65,000; 80% \$108,800; 90% \$158,100; 95% \$221,000; 99% \$514,700; 99.9% \$2,202,500.

(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.