

Table T22-0068
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2019 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	44,990	25.9	-5.1	6.8	0.6	0.0	0.8	3.1
Second Quintile	38,570	22.2	-0.9	7.7	0.7	0.0	0.7	8.2
Middle Quintile	35,750	20.6	3.9	8.0	0.9	0.0	0.6	13.3
Fourth Quintile	29,120	16.7	6.9	8.4	1.0	0.0	0.6	16.9
Top Quintile	24,150	13.9	15.4	6.0	1.8	0.2	0.4	23.9
All	173,920	100.0	9.8	7.0	1.4	0.1	0.5	18.8
Addendum								
80-90	12,360	7.1	9.4	8.6	1.2	0.0	0.5	19.7
90-95	6,060	3.5	12.2	7.9	1.3	0.1	0.5	21.9
95-99	4,590	2.6	15.6	6.1	1.6	0.1	0.4	23.8
Top 1 Percent	1,140	0.7	23.0	2.3	3.1	0.5	0.3	29.1
Top 0.1 Percent	120	0.1	23.5	1.2	4.1	0.5	0.2	29.4

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% \$29,300; 40% \$57,400; 60% \$101,100; 80% \$181,600; 90% \$267,600; 95% \$380,900; 99% \$912,100; 99.9% \$3,748,400.

(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 T22-0068
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2019 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	37,270	21.4	-9.5	7.7	0.5	0.0	0.8	-0.5
Second Quintile	35,870	20.6	-2.3	7.8	0.7	0.0	0.7	6.7
Middle Quintile	35,700	20.5	2.8	8.0	0.8	0.0	0.6	12.1
Fourth Quintile	33,050	19.0	6.4	8.5	0.9	0.0	0.6	16.4
Top Quintile	30,680	17.6	15.2	6.1	1.8	0.2	0.4	23.7
All	173,920	100.0	9.8	7.0	1.4	0.1	0.5	18.8
Addendum								
80-90	15,770	9.1	9.6	8.5	1.1	0.0	0.5	19.8
90-95	7,570	4.4	11.9	7.9	1.3	0.0	0.5	21.6
95-99	5,960	3.4	15.2	6.2	1.6	0.1	0.4	23.5
Top 1 Percent	1,390	0.8	22.8	2.4	3.0	0.5	0.3	29.0
Top 0.1 Percent	140	0.1	23.5	1.2	4.1	0.5	0.2	29.4

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

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(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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0068
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2019 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	23,010	27.1	-3.8	6.7	0.5	0.0	0.9	4.3
Second Quintile	19,380	22.9	0.8	6.8	0.8	0.0	0.7	9.1
Middle Quintile	18,300	21.6	4.3	7.8	0.9	0.0	0.7	13.7
Fourth Quintile	13,930	16.4	7.8	8.4	1.1	0.0	0.6	17.8
Top Quintile	9,420	11.1	14.9	6.4	1.9	0.7	0.4	24.3
All	84,770	100.0	8.6	7.2	1.3	0.3	0.6	17.9
Addendum								
80-90	5,390	6.4	11.0	8.4	1.3	0.0	0.5	21.2
90-95	2,120	2.5	12.4	7.9	1.6	0.0	0.5	22.5
95-99	1,610	1.9	15.4	6.1	1.9	0.4	0.4	24.2
Top 1 Percent	310	0.4	22.5	2.1	3.4	2.6	0.3	30.9
Top 0.1 Percent	30	0.0	23.1	1.0	4.5	2.5	0.2	31.4

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

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(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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0068
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2019 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	6,720	10.7	-8.0	6.9	0.5	0.0	0.7	0.0
Second Quintile	8,700	13.9	-2.5	6.8	0.6	0.0	0.6	5.5
Middle Quintile	11,610	18.5	1.9	7.5	0.8	0.0	0.6	10.8
Fourth Quintile	15,670	25.0	5.7	8.3	0.9	0.0	0.5	15.5
Top Quintile	19,450	31.1	15.2	6.1	1.8	0.1	0.4	23.4
All	62,630	100.0	11.3	6.7	1.5	0.0	0.5	19.9
Addendum								
80-90	9,310	14.9	9.1	8.5	1.1	0.0	0.5	19.1
90-95	5,050	8.1	11.7	8.0	1.2	0.0	0.5	21.4
95-99	4,100	6.6	15.0	6.3	1.6	0.0	0.4	23.3
Top 1 Percent	1,000	1.6	22.9	2.5	2.9	0.1	0.3	28.7
Top 0.1 Percent	100	0.2	23.8	1.2	3.8	0.2	0.2	29.3

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0068
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2019 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	7,160	31.4	-22.2	10.4	0.5	0.0	0.7	-10.6
Second Quintile	7,050	30.9	-8.0	10.6	0.5	0.0	0.6	3.7
Middle Quintile	4,850	21.3	0.8	9.4	0.6	0.0	0.6	11.4
Fourth Quintile	2,600	11.4	6.3	9.7	0.7	0.0	0.6	17.3
Top Quintile	1,100	4.8	15.4	6.0	1.9	0.0	0.4	23.8
All	22,800	100.0	1.0	9.1	0.9	0.0	0.6	11.5
Addendum								
80-90	690	3.0	10.2	9.0	0.9	0.0	0.5	20.7
90-95	260	1.1	13.0	6.6	1.1	0.0	0.5	21.1
95-99	120	0.5	17.4	5.6	1.4	0.0	0.4	24.9
Top 1 Percent	30	0.1	23.5	1.7	4.1	0.1	0.3	29.6
Top 0.1 Percent	0	0.0	23.0	0.7	5.6	0.1	0.2	29.6

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0068
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2019 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	11,060	21.5	-21.6	10.9	0.5	0.0	0.7	-9.5
Second Quintile	11,110	21.6	-7.1	10.8	0.5	0.0	0.6	4.8
Middle Quintile	10,120	19.6	1.1	10.1	0.6	0.0	0.6	12.4
Fourth Quintile	9,690	18.8	5.9	10.3	0.7	0.0	0.6	17.4
Top Quintile	9,310	18.1	16.2	6.5	1.5	0.0	0.4	24.7
All	51,520	100.0	9.4	8.2	1.1	0.0	0.5	19.2
Addendum								
80-90	4,680	9.1	9.8	9.6	0.9	0.0	0.5	20.8
90-95	2,350	4.6	12.7	8.5	1.0	0.0	0.5	22.7
95-99	1,820	3.5	16.6	6.4	1.3	0.0	0.5	24.7
Top 1 Percent	470	0.9	23.9	2.6	2.7	0.0	0.3	29.5
Top 0.1 Percent	50	0.1	23.9	1.3	3.9	0.0	0.3	29.4

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

- (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 T22-0068
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2019 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	7,880	18.6	-0.5	0.8	0.4	0.0	0.4	1.0
Second Quintile	10,540	24.9	-0.1	1.3	0.9	0.1	0.5	2.5
Middle Quintile	9,550	22.6	2.1	1.8	1.3	0.0	0.4	5.6
Fourth Quintile	7,540	17.9	5.5	2.7	1.8	0.0	0.4	10.4
Top Quintile	6,230	14.7	14.3	3.0	3.0	0.8	0.3	21.4
All	42,250	100.0	9.0	2.5	2.3	0.4	0.4	14.7
Addendum								
80-90	3,230	7.6	8.5	3.5	2.2	0.0	0.4	14.6
90-95	1,450	3.4	10.3	4.2	2.5	0.0	0.4	17.4
95-99	1,180	2.8	12.9	3.8	2.9	0.5	0.3	20.3
Top 1 Percent	370	0.9	20.9	1.5	4.0	1.9	0.2	28.6
Top 0.1 Percent	40	0.1	22.1	0.8	4.8	1.6	0.2	29.5

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

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