

**Table T22-0070**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, 2020 <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>	44,540	25.3	-19.0	6.2	0.5	0.0	0.7	<b>-11.5</b>
<b>Second Quintile</b>	38,780	22.0	-7.2	7.0	0.7	0.0	0.7	<b>1.2</b>
<b>Middle Quintile</b>	35,760	20.3	0.0	7.3	0.8	0.0	0.6	<b>8.8</b>
<b>Fourth Quintile</b>	29,500	16.8	4.7	8.1	1.0	0.0	0.5	<b>14.3</b>
<b>Top Quintile</b>	24,320	13.8	15.5	5.8	1.8	0.2	0.4	<b>23.7</b>
<b>All</b>	176,050	100.0	7.8	6.6	1.4	0.1	0.5	<b>16.4</b>
<b>Addendum</b>								
<b>80-90</b>	12,430	7.1	8.2	8.4	1.1	0.0	0.5	<b>18.2</b>
<b>90-95</b>	6,070	3.5	12.2	7.9	1.3	0.1	0.4	<b>21.8</b>
<b>95-99</b>	4,680	2.7	16.0	6.0	1.6	0.2	0.4	<b>24.2</b>
<b>Top 1 Percent</b>	1,140	0.7	23.4	2.2	3.0	0.4	0.3	<b>29.3</b>
<b>Top 0.1 Percent</b>	120	0.1	23.5	1.1	4.0	0.4	0.2	<b>29.2</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% \$30,400; 40% \$59,800; 60% \$104,300; 80% \$185,800; 90% \$274,100; 95% \$389,400; 99% \$973,400; 99.9% \$4,281,100.

(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 T22-0070**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2020 <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>	37,500	21.3	-25.4	7.0	0.5	0.0	0.7	<b>-17.3</b>
<b>Second Quintile</b>	35,280	20.0	-9.9	7.1	0.6	0.0	0.7	<b>-1.5</b>
<b>Middle Quintile</b>	35,690	20.3	-1.7	7.4	0.8	0.0	0.6	<b>7.0</b>
<b>Fourth Quintile</b>	33,160	18.8	3.8	8.1	0.9	0.0	0.5	<b>13.4</b>
<b>Top Quintile</b>	31,260	17.8	15.3	5.8	1.8	0.2	0.4	<b>23.5</b>
<b>All</b>	176,050	100.0	7.8	6.6	1.4	0.1	0.5	<b>16.4</b>
<b>Addendum</b>								
<b>80-90</b>	16,110	9.2	8.6	8.2	1.1	0.0	0.5	<b>18.4</b>
<b>90-95</b>	7,690	4.4	11.9	7.8	1.3	0.0	0.5	<b>21.4</b>
<b>95-99</b>	6,080	3.5	15.6	6.1	1.6	0.1	0.4	<b>23.8</b>
<b>Top 1 Percent</b>	1,380	0.8	23.2	2.3	3.0	0.4	0.3	<b>29.1</b>
<b>Top 0.1 Percent</b>	140	0.1	23.5	1.1	4.0	0.4	0.2	<b>29.2</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0070**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Percentile, 2020 <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>	23,620	27.3	-19.4	6.2	0.5	0.0	0.8	<b>-12.0</b>
<b>Second Quintile</b>	18,910	21.9	-6.0	6.1	0.8	0.1	0.7	<b>1.7</b>
<b>Middle Quintile</b>	18,130	20.9	0.5	7.1	0.8	0.0	0.6	<b>9.2</b>
<b>Fourth Quintile</b>	14,050	16.2	5.7	7.9	1.0	0.0	0.6	<b>15.1</b>
<b>Top Quintile</b>	10,080	11.7	15.0	6.1	1.9	0.7	0.4	<b>24.1</b>
<b>All</b>	86,540	100.0	5.9	6.7	1.3	0.3	0.6	<b>14.8</b>
<b>Addendum</b>								
<b>80-90</b>	5,730	6.6	10.6	8.1	1.2	0.0	0.5	<b>20.4</b>
<b>90-95</b>	2,320	2.7	12.6	7.6	1.5	0.0	0.5	<b>22.2</b>
<b>95-99</b>	1,730	2.0	15.8	6.0	1.8	0.6	0.4	<b>24.6</b>
<b>Top 1 Percent</b>	300	0.4	22.9	2.0	3.3	2.2	0.3	<b>30.7</b>
<b>Top 0.1 Percent</b>	30	0.0	23.2	0.9	4.3	2.1	0.2	<b>30.7</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0070**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2020 <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>	6,790	10.8	-27.7	5.9	0.4	0.0	0.7	<b>-20.8</b>
<b>Second Quintile</b>	8,390	13.3	-11.9	6.3	0.6	0.0	0.7	<b>-4.3</b>
<b>Middle Quintile</b>	11,630	18.5	-3.4	7.1	0.8	0.0	0.6	<b>5.1</b>
<b>Fourth Quintile</b>	15,610	24.8	2.7	8.1	0.9	0.0	0.5	<b>12.2</b>
<b>Top Quintile</b>	19,340	30.7	15.3	5.8	1.8	0.0	0.4	<b>23.3</b>
<b>All</b>	62,990	100.0	9.8	6.4	1.5	0.0	0.5	<b>18.2</b>
<b>Addendum</b>								
<b>80-90</b>	9,270	14.7	7.7	8.3	1.1	0.0	0.5	<b>17.5</b>
<b>90-95</b>	4,970	7.9	11.6	7.9	1.2	0.0	0.5	<b>21.2</b>
<b>95-99</b>	4,110	6.5	15.4	6.1	1.6	0.0	0.4	<b>23.6</b>
<b>Top 1 Percent</b>	1,000	1.6	23.3	2.4	2.8	0.1	0.3	<b>28.9</b>
<b>Top 0.1 Percent</b>	100	0.2	23.8	1.2	3.8	0.1	0.2	<b>29.1</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0070**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2020 <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>	6,770	29.7	-35.6	9.6	0.5	0.0	0.6	<b>-25.0</b>
<b>Second Quintile</b>	7,290	31.9	-14.5	9.5	0.5	0.0	0.6	<b>-4.0</b>
<b>Middle Quintile</b>	5,010	21.9	-3.1	8.4	0.5	0.0	0.6	<b>6.4</b>
<b>Fourth Quintile</b>	2,590	11.4	4.3	8.7	0.7	0.0	0.6	<b>14.2</b>
<b>Top Quintile</b>	1,080	4.7	15.8	5.5	2.0	0.0	0.4	<b>23.6</b>
<b>All</b>	22,840	100.0	-3.1	8.2	0.9	0.0	0.5	<b>6.5</b>
<b>Addendum</b>								
<b>80-90</b>	680	3.0	9.4	8.4	0.8	0.0	0.5	<b>19.1</b>
<b>90-95</b>	250	1.1	12.8	6.4	1.1	0.0	0.5	<b>20.8</b>
<b>95-99</b>	120	0.5	18.1	5.5	1.4	0.0	0.4	<b>25.4</b>
<b>Top 1 Percent</b>	30	0.1	23.8	1.5	4.2	0.1	0.3	<b>29.8</b>
<b>Top 0.1 Percent</b>	0	0.0	23.5	0.6	5.5	0.0	0.2	<b>29.8</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0070**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Percentile, 2020 <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>	10,330	20.0	-37.2	10.1	0.5	0.0	0.6	<b>-26.1</b>
<b>Second Quintile</b>	11,590	22.4	-14.7	9.7	0.5	0.0	0.6	<b>-4.0</b>
<b>Middle Quintile</b>	10,340	20.0	-3.7	9.3	0.5	0.0	0.6	<b>6.8</b>
<b>Fourth Quintile</b>	9,870	19.1	3.2	9.8	0.7	0.0	0.5	<b>14.2</b>
<b>Top Quintile</b>	9,280	18.0	16.6	6.2	1.6	0.0	0.4	<b>24.7</b>
<b>All</b>	51,690	100.0	7.4	7.8	1.1	0.0	0.5	<b>16.8</b>
<b>Addendum</b>								
<b>80-90</b>	4,630	9.0	8.9	9.4	0.8	0.0	0.5	<b>19.6</b>
<b>90-95</b>	2,380	4.6	12.8	8.5	1.0	0.0	0.5	<b>22.7</b>
<b>95-99</b>	1,800	3.5	17.2	6.2	1.3	0.0	0.4	<b>25.1</b>
<b>Top 1 Percent</b>	480	0.9	24.2	2.5	2.7	0.0	0.3	<b>29.6</b>
<b>Top 0.1 Percent</b>	50	0.1	23.8	1.2	3.9	0.0	0.2	<b>29.2</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

- (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 T22-0070**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Percentile, 2020 <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>	9,110	20.4	-16.3	0.7	0.3	0.0	0.6	<b>-14.7</b>
<b>Second Quintile</b>	10,260	22.9	-7.9	1.2	0.9	0.1	0.6	<b>-5.1</b>
<b>Middle Quintile</b>	9,620	21.5	-2.3	1.7	1.3	0.0	0.5	<b>1.2</b>
<b>Fourth Quintile</b>	7,520	16.8	2.7	2.7	1.7	0.0	0.5	<b>7.6</b>
<b>Top Quintile</b>	6,260	14.0	14.5	2.9	3.0	0.8	0.3	<b>21.4</b>
<b>All</b>	44,710	100.0	6.7	2.5	2.3	0.4	0.4	<b>12.2</b>
<b>Addendum</b>								
<b>80-90</b>	3,180	7.1	7.2	3.5	2.1	0.0	0.4	<b>13.2</b>
<b>90-95</b>	1,470	3.3	10.1	4.1	2.4	0.0	0.4	<b>17.0</b>
<b>95-99</b>	1,250	2.8	13.2	3.8	2.8	0.7	0.3	<b>20.8</b>
<b>Top 1 Percent</b>	360	0.8	21.5	1.4	3.9	1.6	0.2	<b>28.6</b>
<b>Top 0.1 Percent</b>	40	0.1	22.3	0.7	4.7	1.4	0.2	<b>29.2</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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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.