

Table T22-0072
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2021 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	46,860	26.3	-19.5	6.3	0.8	0.0	0.6	-11.8
Second Quintile	39,090	22.0	-7.7	7.4	1.0	0.0	0.5	1.3
Middle Quintile	36,290	20.4	0.4	7.6	1.2	0.0	0.5	9.7
Fourth Quintile	29,720	16.7	5.0	8.1	1.4	0.0	0.4	15.0
Top Quintile	24,590	13.8	16.0	5.7	2.5	0.2	0.3	24.7
All	177,980	100.0	8.2	6.6	1.9	0.1	0.4	17.2
Addendum								
80-90	12,570	7.1	9.3	8.3	1.6	0.0	0.4	19.6
90-95	6,160	3.5	12.6	7.6	1.8	0.1	0.4	22.5
95-99	4,720	2.7	16.5	5.8	2.2	0.2	0.3	24.9
Top 1 Percent	1,140	0.6	23.5	2.1	4.0	0.5	0.2	30.4
Top 0.1 Percent	120	0.1	23.6	1.0	5.4	0.4	0.2	30.6

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 breaks are (in 2022 dollars): 20% \$31,100; 40% \$60,000; 60% \$105,900; 80% \$193,600; 90% \$283,000; 95% \$410,100; 99% \$1,003,200; 99.9% \$4,338,900.

(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 T22-0072
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2021 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	39,130	22.0	-28.5	7.1	0.6	0.0	0.6	-20.2
Second Quintile	36,370	20.4	-10.6	7.4	0.9	0.0	0.5	-1.7
Middle Quintile	36,410	20.5	-1.3	7.6	1.1	0.0	0.5	7.9
Fourth Quintile	33,620	18.9	4.7	8.2	1.3	0.0	0.4	14.6
Top Quintile	31,020	17.4	15.8	5.7	2.5	0.2	0.3	24.5
All	177,980	100.0	8.2	6.6	1.9	0.1	0.4	17.2
Addendum								
80-90	15,860	8.9	9.7	8.2	1.6	0.0	0.4	19.8
90-95	7,740	4.4	12.4	7.5	1.8	0.1	0.4	22.1
95-99	6,030	3.4	16.0	5.8	2.3	0.2	0.3	24.6
Top 1 Percent	1,390	0.8	23.3	2.2	4.0	0.5	0.2	30.2
Top 0.1 Percent	140	0.1	23.5	1.0	5.4	0.5	0.2	30.6

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0072
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2021 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	25,370	28.7	-18.6	6.1	0.6	0.0	0.7	-11.1
Second Quintile	19,770	22.3	-4.7	6.4	1.1	0.1	0.6	3.5
Middle Quintile	18,850	21.3	1.9	7.4	1.2	0.0	0.5	11.0
Fourth Quintile	14,300	16.2	7.1	8.1	1.4	0.0	0.5	17.1
Top Quintile	9,440	10.7	15.6	5.9	2.7	0.9	0.3	25.3
All	88,500	100.0	6.7	6.8	1.8	0.4	0.5	16.1
Addendum								
80-90	5,300	6.0	11.3	7.9	1.8	0.0	0.4	21.4
90-95	2,180	2.5	13.0	7.4	2.2	0.2	0.4	23.2
95-99	1,640	1.9	16.1	5.6	2.7	0.9	0.3	25.6
Top 1 Percent	320	0.4	23.1	2.0	4.3	2.6	0.2	32.3
Top 0.1 Percent	30	0.0	23.7	0.9	5.7	2.5	0.2	32.9

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0072
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2021 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	6,690	10.6	-29.9	6.1	0.6	0.0	0.6	-22.7
Second Quintile	8,450	13.4	-12.3	6.5	0.8	0.0	0.5	-4.5
Middle Quintile	11,720	18.6	-3.2	7.3	1.1	0.0	0.4	5.6
Fourth Quintile	15,820	25.1	3.3	8.1	1.3	0.0	0.4	13.2
Top Quintile	19,810	31.4	15.8	5.7	2.4	0.1	0.3	24.2
All	63,000	100.0	10.4	6.4	2.0	0.0	0.4	19.2
Addendum								
80-90	9,540	15.1	9.0	8.2	1.5	0.0	0.4	19.1
90-95	5,140	8.2	12.1	7.6	1.8	0.0	0.4	21.9
95-99	4,140	6.6	15.9	5.9	2.2	0.0	0.3	24.4
Top 1 Percent	990	1.6	23.4	2.3	3.8	0.2	0.2	29.8
Top 0.1 Percent	100	0.2	23.7	1.1	5.1	0.2	0.2	30.3

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0072
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2021 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	6,700	29.6	-49.2	10.1	0.6	0.0	0.6	-38.0
Second Quintile	7,410	32.7	-19.1	10.0	0.7	0.0	0.5	-8.0
Middle Quintile	4,900	21.6	-4.9	8.9	0.8	0.0	0.5	5.2
Fourth Quintile	2,590	11.4	4.0	9.2	0.9	0.0	0.5	14.6
Top Quintile	1,020	4.5	16.2	5.4	2.9	0.0	0.3	24.8
All	22,660	100.0	-6.0	8.6	1.2	0.0	0.5	4.3
Addendum								
80-90	630	2.8	10.2	8.6	1.3	0.0	0.4	20.5
90-95	240	1.1	13.5	6.2	1.5	0.0	0.4	21.6
95-99	120	0.5	18.6	5.4	2.0	0.0	0.3	26.3
Top 1 Percent	30	0.1	23.2	1.4	5.8	0.1	0.2	30.7
Top 0.1 Percent	0	0.0	22.5	0.5	7.7	0.0	0.2	30.9

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0072
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2021 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	10,630	20.7	-50.0	10.3	0.7	0.0	0.6	-38.5
Second Quintile	11,560	22.5	-18.9	10.1	0.7	0.0	0.5	-7.6
Middle Quintile	10,070	19.6	-5.3	9.7	0.8	0.0	0.5	5.6
Fourth Quintile	9,630	18.8	3.2	10.0	0.9	0.0	0.4	14.6
Top Quintile	9,210	17.9	17.0	6.2	2.1	0.0	0.3	25.6
All	51,330	100.0	6.8	7.8	1.6	0.0	0.4	16.6
Addendum								
80-90	4,660	9.1	9.9	9.4	1.2	0.0	0.4	20.9
90-95	2,250	4.4	13.3	8.2	1.4	0.0	0.4	23.2
95-99	1,820	3.5	17.8	6.1	1.7	0.0	0.3	26.0
Top 1 Percent	480	0.9	24.1	2.4	3.6	0.0	0.2	30.4
Top 0.1 Percent	50	0.1	23.6	1.2	5.3	0.0	0.2	30.3

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

- (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 T22-0072
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Percentile, 2021 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	9,180	20.3	-12.8	0.8	0.5	0.0	0.3	-11.2
Second Quintile	10,770	23.8	-6.4	1.3	1.3	0.1	0.4	-3.4
Middle Quintile	9,950	22.0	-0.8	1.8	1.7	0.0	0.3	3.1
Fourth Quintile	7,960	17.6	4.0	2.7	2.4	0.0	0.3	9.4
Top Quintile	6,720	14.9	14.9	2.7	4.0	0.9	0.2	22.7
All	45,160	100.0	7.9	2.4	3.1	0.5	0.3	14.2
Addendum								
80-90	3,400	7.5	8.6	3.3	2.9	0.0	0.3	15.1
90-95	1,620	3.6	10.7	3.7	3.3	0.3	0.3	18.2
95-99	1,340	3.0	13.6	3.5	3.8	0.9	0.3	22.0
Top 1 Percent	360	0.8	21.6	1.4	5.2	1.9	0.2	30.2
Top 0.1 Percent	50	0.1	22.5	0.6	6.2	1.6	0.2	31.0

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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

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