

**Table T22-0076**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Income Percentile, 2023 <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>	47,910	26.4	-4.2	6.3	0.9	0.0	0.7	<b>3.7</b>
<b>Second Quintile</b>	40,130	22.1	-0.2	7.5	1.2	0.0	0.6	<b>9.1</b>
<b>Middle Quintile</b>	37,160	20.4	4.6	7.7	1.4	0.0	0.5	<b>14.3</b>
<b>Fourth Quintile</b>	30,110	16.6	7.6	8.2	1.7	0.0	0.5	<b>18.0</b>
<b>Top Quintile</b>	24,980	13.7	16.3	5.8	3.0	0.2	0.4	<b>25.7</b>
<b>All</b>	181,810	100.0	10.7	6.8	2.3	0.1	0.4	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	12,770	7.0	10.2	8.5	1.9	0.0	0.4	<b>21.1</b>
<b>90-95</b>	6,260	3.4	12.6	7.8	2.2	0.1	0.4	<b>23.1</b>
<b>95-99</b>	4,780	2.6	16.5	6.1	2.6	0.2	0.4	<b>25.6</b>
<b>Top 1 Percent</b>	1,160	0.6	23.7	2.2	4.7	0.4	0.3	<b>31.4</b>
<b>Top 0.1 Percent</b>	120	0.1	24.0	1.1	6.3	0.4	0.2	<b>32.0</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 breaks are (in 2022 dollars): 20% \$30,600; 40% \$59,700; 60% \$105,900; 80% \$193,600; 90% \$281,800; 95% \$409,800; 99% \$991,000; 99.9% \$4,409,300.

(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 T22-0076**  
**Effective Federal Tax Rates - All Tax Units**  
**By Expanded Cash Income Percentile, 2023 <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>	39,980	22.0	-7.9	7.2	0.8	0.0	0.7	<b>0.7</b>
<b>Second Quintile</b>	37,700	20.7	-1.4	7.5	1.1	0.0	0.6	<b>7.8</b>
<b>Middle Quintile</b>	37,020	20.4	3.5	7.7	1.3	0.0	0.5	<b>13.0</b>
<b>Fourth Quintile</b>	34,100	18.8	7.1	8.3	1.6	0.0	0.5	<b>17.5</b>
<b>Top Quintile</b>	31,490	17.3	16.0	5.9	3.0	0.2	0.4	<b>25.4</b>
<b>All</b>	181,810	100.0	10.7	6.8	2.3	0.1	0.4	<b>20.3</b>
<b>Addendum</b>								
<b>80-90</b>	16,070	8.8	10.2	8.3	1.9	0.0	0.5	<b>20.9</b>
<b>90-95</b>	7,930	4.4	12.4	7.8	2.2	0.0	0.4	<b>22.8</b>
<b>95-99</b>	6,090	3.4	15.9	6.1	2.7	0.2	0.4	<b>25.2</b>
<b>Top 1 Percent</b>	1,420	0.8	23.5	2.3	4.7	0.5	0.3	<b>31.2</b>
<b>Top 0.1 Percent</b>	140	0.1	23.9	1.1	6.3	0.5	0.2	<b>32.0</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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0076**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Expanded Cash Income Percentile, 2023 <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>	25,970	28.7	-2.9	6.1	0.8	0.0	0.7	<b>4.7</b>
<b>Second Quintile</b>	20,900	23.1	1.2	6.5	1.3	0.1	0.6	<b>9.7</b>
<b>Middle Quintile</b>	19,000	21.0	4.6	7.5	1.4	0.0	0.6	<b>14.1</b>
<b>Fourth Quintile</b>	14,450	15.9	8.2	8.2	1.8	0.0	0.5	<b>18.7</b>
<b>Top Quintile</b>	9,500	10.5	15.6	6.1	3.2	0.8	0.4	<b>26.0</b>
<b>All</b>	90,650	100.0	9.1	6.9	2.2	0.3	0.5	<b>19.0</b>
<b>Addendum</b>								
<b>80-90</b>	5,250	5.8	11.3	8.2	2.1	0.1	0.5	<b>22.1</b>
<b>90-95</b>	2,280	2.5	12.8	7.7	2.7	0.1	0.4	<b>23.7</b>
<b>95-99</b>	1,640	1.8	15.9	5.9	3.2	0.7	0.4	<b>26.0</b>
<b>Top 1 Percent</b>	330	0.4	23.3	2.1	5.1	2.4	0.2	<b>33.2</b>
<b>Top 0.1 Percent</b>	30	0.0	23.8	0.9	6.9	2.3	0.2	<b>34.1</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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0076**  
**Effective Federal Tax Rates - Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Percentile, 2023 <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>	6,620	10.4	-6.3	6.2	0.7	0.0	0.6	<b>1.3</b>
<b>Second Quintile</b>	8,540	13.4	-1.6	6.5	1.0	0.0	0.5	<b>6.5</b>
<b>Middle Quintile</b>	11,990	18.8	2.8	7.3	1.3	0.0	0.5	<b>11.9</b>
<b>Fourth Quintile</b>	16,050	25.1	6.5	8.2	1.5	0.0	0.5	<b>16.7</b>
<b>Top Quintile</b>	20,110	31.5	16.0	5.9	2.8	0.1	0.4	<b>25.2</b>
<b>All</b>	63,830	100.0	12.3	6.5	2.4	0.0	0.4	<b>21.6</b>
<b>Addendum</b>								
<b>80-90</b>	9,740	15.3	9.8	8.3	1.8	0.0	0.4	<b>20.4</b>
<b>90-95</b>	5,180	8.1	12.2	7.8	2.1	0.0	0.4	<b>22.6</b>
<b>95-99</b>	4,190	6.6	15.9	6.1	2.6	0.0	0.4	<b>25.0</b>
<b>Top 1 Percent</b>	1,000	1.6	23.6	2.4	4.4	0.1	0.3	<b>30.8</b>
<b>Top 0.1 Percent</b>	100	0.2	24.2	1.2	5.9	0.2	0.2	<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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0076**  
**Effective Federal Tax Rates - Head of Household Tax Units**  
**By Expanded Cash Income Percentile, 2023 <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	6,940	30.1	-20.7	10.4	0.8	0.0	0.6	-9.0
Second Quintile	7,360	31.9	-6.1	10.4	0.8	0.0	0.5	5.6
Middle Quintile	5,000	21.7	2.0	9.3	0.9	0.0	0.5	12.8
Fourth Quintile	2,600	11.3	7.2	9.6	1.2	0.0	0.5	18.5
Top Quintile	1,100	4.8	16.3	5.7	3.3	0.0	0.4	25.7
<b>All</b>	<b>23,050</b>	<b>100.0</b>	<b>2.4</b>	<b>8.9</b>	<b>1.5</b>	<b>0.0</b>	<b>0.5</b>	<b>13.2</b>
<b>Addendum</b>								
<b>80-90</b>	680	2.9	10.9	9.0	1.5	0.0	0.5	21.8
<b>90-95</b>	280	1.2	13.5	6.7	1.8	0.0	0.4	22.3
<b>95-99</b>	120	0.5	18.4	5.6	2.4	0.0	0.4	26.7
<b>Top 1 Percent</b>	30	0.1	23.4	1.6	6.6	0.1	0.2	31.9
<b>Top 0.1 Percent</b>	0	0.0	22.7	0.6	8.9	0.0	0.2	32.4

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 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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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 T22-0076**  
**Effective Federal Tax Rates - Tax Units with Children**  
**By Expanded Cash Income Income Percentile, 2023 <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>	10,660	20.8	-19.6	10.6	0.8	0.0	0.6	<b>-7.7</b>
<b>Second Quintile</b>	11,240	21.9	-5.3	10.5	0.8	0.0	0.5	<b>6.6</b>
<b>Middle Quintile</b>	10,050	19.6	2.3	9.9	0.9	0.0	0.5	<b>13.7</b>
<b>Fourth Quintile</b>	9,680	18.9	7.0	10.2	1.1	0.0	0.5	<b>18.8</b>
<b>Top Quintile</b>	9,340	18.2	17.3	6.3	2.5	0.0	0.4	<b>26.5</b>
<b>All</b>	51,200	100.0	10.7	8.0	1.9	0.0	0.4	<b>21.1</b>
<b>Addendum</b>								
<b>80-90</b>	4,730	9.2	10.6	9.6	1.4	0.0	0.5	<b>22.1</b>
<b>90-95</b>	2,280	4.4	13.4	8.4	1.6	0.0	0.4	<b>23.9</b>
<b>95-99</b>	1,850	3.6	17.8	6.4	2.0	0.0	0.4	<b>26.5</b>
<b>Top 1 Percent</b>	480	0.9	24.4	2.5	4.2	0.0	0.3	<b>31.4</b>
<b>Top 0.1 Percent</b>	50	0.1	24.0	1.3	6.1	0.0	0.2	<b>31.7</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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

- (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 T22-0076**  
**Effective Federal Tax Rates - Elderly Tax Units**  
**By Expanded Cash Income Income Percentile, 2023 <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>	9,640	20.0	-0.5	0.8	0.6	0.0	0.4	<b>1.3</b>
<b>Second Quintile</b>	11,720	24.3	0.1	1.3	1.5	0.1	0.4	<b>3.3</b>
<b>Middle Quintile</b>	10,770	22.4	2.9	1.8	2.1	0.0	0.4	<b>7.2</b>
<b>Fourth Quintile</b>	8,440	17.5	5.9	2.7	2.9	0.0	0.4	<b>11.9</b>
<b>Top Quintile</b>	6,990	14.5	14.8	2.8	4.8	0.8	0.3	<b>23.5</b>
<b>All</b>	48,190	100.0	9.6	2.5	3.6	0.5	0.3	<b>16.5</b>
<b>Addendum</b>								
<b>80-90</b>	3,610	7.5	9.0	3.4	3.5	0.1	0.3	<b>16.3</b>
<b>90-95</b>	1,660	3.4	10.6	3.8	4.1	0.1	0.3	<b>18.9</b>
<b>95-99</b>	1,370	2.8	13.4	3.6	4.6	0.7	0.3	<b>22.6</b>
<b>Top 1 Percent</b>	360	0.7	21.7	1.5	6.2	1.7	0.2	<b>31.2</b>
<b>Top 0.1 Percent</b>	50	0.1	22.7	0.7	7.3	1.5	0.2	<b>32.3</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% \$21,500; 40% \$41,600; 60% \$70,800; 80% \$118,400; 90% \$173,100; 95% \$244,900; 99% \$574,600; 99.9% \$2,547,600.

(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.