

Table T22-0080
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Income Percentile, 2026 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	48,590	26.2	-3.7	6.4	0.8	0.1	0.6	4.2
Second Quintile	41,180	22.2	1.1	7.3	1.1	0.0	0.5	9.9
Middle Quintile	38,100	20.5	5.9	7.6	1.3	0.0	0.5	15.2
Fourth Quintile	30,730	16.6	8.7	8.2	1.5	0.1	0.4	18.9
Top Quintile	25,380	13.7	17.8	6.0	2.5	0.3	0.3	26.9
All	185,520	100.0	11.9	6.8	2.0	0.2	0.4	21.3
Addendum								
80-90	13,010	7.0	11.2	8.5	1.7	0.1	0.4	21.9
90-95	6,360	3.4	13.7	7.9	1.9	0.3	0.4	24.2
95-99	4,840	2.6	18.7	6.2	2.2	0.3	0.3	27.7
Top 1 Percent	1,170	0.6	25.6	2.4	3.9	0.5	0.2	32.6
Top 0.1 Percent	120	0.1	25.9	1.3	5.2	0.5	0.2	33.0

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% \$31,500; 40% \$62,000; 60% \$110,100; 80% \$199,500; 90% \$289,900; 95% \$416,700; 99% \$1,008,900; 99.9% \$4,536,000.

(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 T22-0080
Effective Federal Tax Rates - All Tax Units
By Expanded Cash Income Percentile, 2026 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	40,590	21.9	-7.0	7.3	0.7	0.0	0.6	1.5
Second Quintile	38,900	21.0	0.0	7.4	1.0	0.0	0.5	8.9
Middle Quintile	37,870	20.4	4.7	7.5	1.2	0.0	0.5	13.9
Fourth Quintile	34,560	18.6	8.4	8.3	1.4	0.0	0.4	18.4
Top Quintile	32,060	17.3	17.4	6.1	2.5	0.3	0.3	26.6
All	185,520	100.0	11.9	6.8	2.0	0.2	0.4	21.3
Addendum								
80-90	16,340	8.8	11.2	8.3	1.7	0.0	0.4	21.7
90-95	8,090	4.4	13.5	7.9	1.9	0.2	0.4	23.9
95-99	6,190	3.3	17.9	6.3	2.3	0.3	0.3	27.2
Top 1 Percent	1,440	0.8	25.3	2.5	3.8	0.6	0.2	32.4
Top 0.1 Percent	150	0.1	25.8	1.3	5.2	0.5	0.2	33.0

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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(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 T22-0080
Effective Federal Tax Rates - Single Tax Units
By Expanded Cash Income Percentile, 2026 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	26,230	28.4	-2.5	6.0	0.7	0.0	0.6	4.8
Second Quintile	21,750	23.6	1.7	6.3	1.2	0.1	0.5	9.8
Middle Quintile	19,350	21.0	5.7	7.2	1.3	0.0	0.5	14.7
Fourth Quintile	14,340	15.6	9.3	8.1	1.6	0.1	0.5	19.5
Top Quintile	9,690	10.5	16.4	6.3	2.7	1.3	0.3	26.9
All	92,220	100.0	9.9	6.8	1.9	0.5	0.4	19.6
Addendum								
80-90	5,340	5.8	12.2	8.1	1.9	0.2	0.4	22.8
90-95	2,330	2.5	13.3	7.8	2.3	0.7	0.4	24.6
95-99	1,670	1.8	16.8	6.2	2.7	1.6	0.3	27.6
Top 1 Percent	340	0.4	24.4	2.3	4.2	2.9	0.2	34.0
Top 0.1 Percent	30	0.0	25.7	1.1	5.6	2.5	0.2	35.1

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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(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 T22-0080
Effective Federal Tax Rates - Married Tax Units, Filing Jointly
By Expanded Cash Income Percentile, 2026 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	6,600	10.2	-5.5	6.3	0.6	0.0	0.6	2.0
Second Quintile	8,700	13.4	-0.5	6.3	0.9	0.0	0.5	7.2
Middle Quintile	12,370	19.1	4.0	7.1	1.2	0.0	0.4	12.7
Fourth Quintile	16,460	25.3	7.7	8.1	1.4	0.0	0.4	17.6
Top Quintile	20,330	31.3	17.6	6.0	2.4	0.1	0.3	26.4
All	64,970	100.0	13.7	6.6	2.0	0.1	0.4	22.7
Addendum								
80-90	9,860	15.2	10.8	8.3	1.6	0.0	0.4	21.2
90-95	5,240	8.1	13.5	7.9	1.8	0.0	0.4	23.7
95-99	4,220	6.5	18.2	6.3	2.2	0.1	0.4	27.0
Top 1 Percent	1,010	1.6	25.6	2.6	3.6	0.2	0.2	32.2
Top 0.1 Percent	100	0.2	26.1	1.4	4.8	0.2	0.2	32.7

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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(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 T22-0080
Effective Federal Tax Rates - Head of Household Tax Units
By Expanded Cash Income Percentile, 2026 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	7,240	30.8	-18.2	10.7	0.7	0.0	0.5	-6.3
Second Quintile	7,410	31.5	-3.0	10.4	0.7	0.0	0.5	8.5
Middle Quintile	5,000	21.3	4.0	9.3	0.8	0.0	0.5	14.5
Fourth Quintile	2,690	11.4	8.7	9.7	1.0	0.0	0.5	19.8
Top Quintile	1,130	4.8	17.0	6.1	2.6	0.1	0.3	26.0
All	23,520	100.0	4.1	9.0	1.2	0.0	0.4	14.8
Addendum								
80-90	690	2.9	12.0	9.1	1.3	0.0	0.4	22.8
90-95	290	1.2	14.4	6.8	1.5	0.0	0.4	23.0
95-99	120	0.5	18.9	5.7	2.0	0.1	0.3	27.0
Top 1 Percent	30	0.1	24.4	1.8	5.4	0.1	0.2	32.0
Top 0.1 Percent	0	0.0	24.0	0.7	7.7	0.1	0.2	32.6

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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(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 T22-0080
Effective Federal Tax Rates - Tax Units with Children
By Expanded Cash Income Percentile, 2026 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	10,960	21.3	-17.4	10.8	0.7	0.0	0.5	-5.4
Second Quintile	11,190	21.7	-2.6	10.6	0.7	0.0	0.5	9.1
Middle Quintile	9,960	19.3	4.0	9.9	0.8	0.0	0.5	15.2
Fourth Quintile	9,800	19.0	8.5	10.2	1.0	0.0	0.4	20.1
Top Quintile	9,420	18.3	19.0	6.6	2.0	0.0	0.4	28.0
All	51,570	100.0	12.4	8.1	1.6	0.0	0.4	22.5
Addendum								
80-90	4,760	9.2	11.7	9.7	1.2	0.0	0.4	23.1
90-95	2,300	4.5	15.1	8.6	1.4	0.0	0.4	25.5
95-99	1,870	3.6	20.2	6.5	1.7	0.0	0.4	28.8
Top 1 Percent	490	1.0	26.5	2.7	3.4	0.0	0.3	32.9
Top 0.1 Percent	50	0.1	26.1	1.5	4.9	0.0	0.2	32.8

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.

(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 <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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

- (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 T22-0080
Effective Federal Tax Rates - Elderly Tax Units
By Expanded Cash Income Income Percentile, 2026 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	9,870	19.1	-0.5	0.8	0.5	0.0	0.3	1.2
Second Quintile	12,800	24.8	0.3	1.3	1.3	0.1	0.4	3.3
Middle Quintile	11,940	23.2	3.8	1.8	1.9	0.1	0.3	7.9
Fourth Quintile	9,040	17.5	7.1	2.7	2.6	0.1	0.3	12.8
Top Quintile	7,260	14.1	16.0	3.0	4.2	1.3	0.3	24.6
All	51,570	100.0	10.4	2.5	3.2	0.7	0.3	17.0
Addendum								
80-90	3,800	7.4	10.0	3.3	3.2	0.2	0.3	17.1
90-95	1,720	3.3	11.3	3.9	3.7	0.8	0.3	20.0
95-99	1,380	2.7	15.3	3.8	4.0	1.6	0.3	24.9
Top 1 Percent	370	0.7	23.3	1.6	5.2	2.1	0.2	32.4
Top 0.1 Percent	50	0.1	24.1	0.8	6.2	1.7	0.2	33.0

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:

[\(2\) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative](#)

(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% \$22,400; 40% \$43,500; 60% \$73,900; 80% \$122,700; 90% \$177,900; 95% \$250,200; 99% \$587,300; 99.9% \$2,614,500.

(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.