

Table T09-0338
Percentage of Taxpayers Whose Social Security Taxes Exceed Their Income Taxes
by Cash Income Class, 2009¹

| Cash Income Class (thousands of 2009 dollars) ² | Taxpayers That Pay Either OASDI or Income Taxes ^{3,4} | Taxpayers That Pay OASDI Taxes ^{3,5} |
|--|---|---|
| Lowest Quintile | 97.2 | 99.8 |
| Second Quintile | 91.8 | 98.6 |
| Middle Quintile | 85.9 | 94.1 |
| Fourth Quintile | 69.4 | 76.3 |
| Top Quintile | 36.3 | 39.6 |
| All | 77.9 | 83.9 |
| Addendum | | |
| 80-90 | 58.4 | 63.9 |
| 90-95 | 20.8 | 22.3 |
| 95-99 | 7.2 | 7.9 |
| Top 1 Percent | 4.4 | 5.0 |
| Top 0.1 Percent | 2.2 | 2.5 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Includes both the employee and employer portion of Social Security (OASDI).

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals.

For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Percentage of units whose employee and employer portion of Social Security (OASDI) exceed their individual income taxes out of all tax units that have positive OASDI taxes or positive income taxes.

(5) Percentage of units whose employee and employer portion of Social Security (OASDI) exceed their individual income taxes out of all tax units that have positive OASDI taxes.