

Table T15-0091
Distribution of Federal Payroll and Income Taxes by Expanded Cash Income Percentile, 2025¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent of Tax Units With Positive:			Percent with Payroll Tax Greater Than Income Tax			Percent with Employee Share of Payroll Tax Greater Than Income Tax ⁶		
	Number (Thousands)	Percent of Total	Payroll Tax ⁴	Income Tax ⁵	Income Tax or Payroll Tax	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability	All Tax Units	Tax Units with Payroll or Income Tax Liability	Tax Units with Payroll Tax Liability
Lowest Quintile	48,669	26.3	65.1	17.5	67.0	64.6	96.5	99.3	64.2	95.8	98.6
Second Quintile	41,351	22.3	66.0	43.2	74.7	63.6	85.2	96.4	51.2	68.6	77.6
Middle Quintile	37,234	20.1	77.7	80.4	94.6	67.7	71.6	87.1	38.4	40.6	49.4
Fourth Quintile	30,885	16.7	84.5	95.3	99.1	61.7	62.3	73.0	27.5	27.8	32.6
Top Quintile	25,475	13.8	93.0	99.0	99.9	42.5	42.5	45.6	9.2	9.2	9.9
All	185,081	100.0	74.8	60.0	84.0	61.4	73.0	82.1	42.3	50.3	56.6
Addendum											
80-90	13,166	7.1	91.5	98.7	99.9	58.9	58.9	64.3	14.6	14.6	16.0
90-95	6,361	3.4	94.1	99.2	99.9	36.7	36.8	39.1	4.6	4.6	4.9
95-99	4,754	2.6	95.8	99.4	99.9	14.9	14.9	15.6	2.5	2.5	2.6
Top 1 Percent	1,193	0.6	92.4	99.8	99.9	1.4	1.4	1.5	1.2	1.2	1.3
Top 0.1 Percent	123	0.1	90.1	100.0	100.0	0.8	0.8	0.9	0.7	0.7	0.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive payroll or income tax if their tax liability for the respective tax is greater than \$5.

(2) 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 2015 dollars): 20% \$26,106; 40% \$51,109; 60% \$87,706; 80% \$148,149; 90% \$217,364; 95% \$289,948; 99% \$848,445; 99.9% \$5,233,860.

(4) Includes the employee and employer portion of Social Security (OASDI) and Medicare (HI) taxes, self-employment taxes, and the additional HI tax implemented in the Affordable Care Act (ACA).

(5) Income tax after refundable credits.

(6) Includes the employee portion of Social Security (OASDI) and Medicare (HI) taxes, half of self-employment taxes, and the additional HI tax implemented in the ACA.