

**Distribution Table: 2023 001**

**Distribution of Families, Cash Income, and Federal Taxes under 2023 Current Law**  
(2023 Income Levels)

| Adjusted Family Cash Income Decile <sup>1</sup>      | Number of Families | Number of Individuals | Family Cash Income | Total Federal Taxes <sup>2</sup> | Individual Income Taxes | Corporate Income Taxes | Payroll Taxes | Excises and Customs Duties | Estate and Gift Taxes <sup>3</sup> |
|------------------------------------------------------|--------------------|-----------------------|--------------------|----------------------------------|-------------------------|------------------------|---------------|----------------------------|------------------------------------|
| --- Millions of Families and Billions of Dollars --- |                    |                       |                    |                                  |                         |                        |               |                            |                                    |
| 0 to 10 <sup>3</sup>                                 | 17.5               | 24.6                  | 125.5              | 0.3                              | -12.7                   | 0.7                    | 9.9           | 2.3                        | 0.0                                |
| 10 to 20                                             | 18.5               | 38.0                  | 408.8              | -15.6                            | -58.0                   | 2.1                    | 36.5          | 3.8                        | 0.0                                |
| 20 to 30                                             | 18.5               | 35.8                  | 584.0              | 20.6                             | -39.9                   | 3.2                    | 52.5          | 4.7                        | 0.0                                |
| 30 to 40                                             | 18.5               | 32.0                  | 770.7              | 63.2                             | -12.1                   | 4.7                    | 65.1          | 5.5                        | 0.0                                |
| 40 to 50                                             | 18.5               | 30.4                  | 988.8              | 103.0                            | 11.4                    | 7.0                    | 78.0          | 6.6                        | 0.0                                |
| 50 to 60                                             | 18.5               | 32.3                  | 1,300.5            | 168.7                            | 38.5                    | 11.4                   | 109.4         | 9.4                        | 0.0                                |
| 60 to 70                                             | 18.5               | 34.8                  | 1,711.8            | 251.4                            | 77.2                    | 17.1                   | 144.4         | 12.5                       | 0.0                                |
| 70 to 80                                             | 18.5               | 35.6                  | 2,233.1            | 386.7                            | 146.6                   | 25.1                   | 198.5         | 16.6                       | 0.0                                |
| 80 to 90                                             | 18.5               | 36.4                  | 3,079.8            | 625.1                            | 279.2                   | 40.1                   | 282.4         | 23.3                       | 0.0                                |
| 90 to 100                                            | 18.5               | 38.1                  | 9,018.9            | 2,406.5                          | 1,540.1                 | 301.0                  | 481.4         | 60.5                       | 23.6                               |
| Total <sup>3</sup>                                   | 185.3              | 339.5                 | 20,105.1           | 4,015.7                          | 1,969.7                 | 414.4                  | 1,460.9       | 145.7                      | 25.0                               |
| 90 to 95                                             | 9.3                | 18.6                  | 2,196.4            | 499.9                            | 254.7                   | 35.3                   | 193.5         | 16.4                       | 0.0                                |
| 95 to 99                                             | 7.4                | 15.5                  | 3,021.1            | 742.5                            | 455.4                   | 66.2                   | 199.6         | 21.3                       | 0.0                                |
| 99 to 99.9                                           | 1.7                | 3.6                   | 1,961.1            | 568.1                            | 414.9                   | 74.6                   | 65.5          | 12.8                       | 0.3                                |
| Top .1                                               | 0.2                | 0.4                   | 1,840.3            | 596.1                            | 415.2                   | 124.9                  | 22.7          | 10.0                       | 23.3                               |
| --- Percent Distribution ---                         |                    |                       |                    |                                  |                         |                        |               |                            |                                    |
| 0 to 10 <sup>3</sup>                                 | 9.4                | 7.2                   | 0.6                | 0.0                              | -0.6                    | 0.2                    | 0.7           | 1.6                        | 0.0                                |
| 10 to 20                                             | 10.0               | 11.2                  | 2.0                | -0.4                             | -2.9                    | 0.5                    | 2.5           | 2.6                        | 0.0                                |
| 20 to 30                                             | 10.0               | 10.5                  | 2.9                | 0.5                              | -2.0                    | 0.8                    | 3.6           | 3.2                        | 0.0                                |
| 30 to 40                                             | 10.0               | 9.4                   | 3.8                | 1.6                              | -0.6                    | 1.1                    | 4.5           | 3.8                        | 0.0                                |
| 40 to 50                                             | 10.0               | 9.0                   | 4.9                | 2.6                              | 0.6                     | 1.7                    | 5.3           | 4.5                        | 0.0                                |
| 50 to 60                                             | 10.0               | 9.5                   | 6.5                | 4.2                              | 2.0                     | 2.7                    | 7.5           | 6.5                        | 0.0                                |
| 60 to 70                                             | 10.0               | 10.2                  | 8.5                | 6.3                              | 3.9                     | 4.1                    | 9.9           | 8.6                        | 0.0                                |
| 70 to 80                                             | 10.0               | 10.5                  | 11.1               | 9.6                              | 7.4                     | 6.1                    | 13.6          | 11.4                       | 0.0                                |
| 80 to 90                                             | 10.0               | 10.7                  | 15.3               | 15.6                             | 14.2                    | 9.7                    | 19.3          | 16.0                       | 0.0                                |
| 90 to 100                                            | 10.0               | 11.2                  | 44.9               | 59.9                             | 78.2                    | 72.6                   | 32.9          | 41.5                       | 94.2                               |
| Total <sup>3</sup>                                   | 100.0              | 100.0                 | 100.0              | 100.0                            | 100.0                   | 100.0                  | 100.0         | 100.0                      | 100.0                              |
| 90 to 95                                             | 5.0                | 5.5                   | 10.9               | 12.4                             | 12.9                    | 8.5                    | 13.2          | 11.2                       | 0.0                                |
| 95 to 99                                             | 4.0                | 4.6                   | 15.0               | 18.5                             | 23.1                    | 16.0                   | 13.7          | 14.6                       | 0.1                                |
| 99 to 99.9                                           | 0.9                | 1.1                   | 9.8                | 14.1                             | 21.1                    | 18.0                   | 4.5           | 8.8                        | 1.0                                |
| Top .1                                               | 0.1                | 0.1                   | 9.2                | 14.8                             | 21.1                    | 30.1                   | 1.6           | 6.9                        | 93.1                               |
| --- Average Rates <sup>4</sup> ---                   |                    |                       |                    |                                  |                         |                        |               |                            |                                    |
| 0 to 10 <sup>3</sup>                                 |                    |                       |                    | 0.2                              | -10.1                   | 0.6                    | 7.9           | 1.8                        | 0.0                                |
| 10 to 20                                             |                    |                       |                    | -3.8                             | -14.2                   | 0.5                    | 8.9           | 0.9                        | 0.0                                |
| 20 to 30                                             |                    |                       |                    | 3.5                              | -6.8                    | 0.6                    | 9.0           | 0.8                        | 0.0                                |
| 30 to 40                                             |                    |                       |                    | 8.2                              | -1.6                    | 0.6                    | 8.4           | 0.7                        | 0.0                                |
| 40 to 50                                             |                    |                       |                    | 10.4                             | 1.2                     | 0.7                    | 7.9           | 0.7                        | 0.0                                |
| 50 to 60                                             |                    |                       |                    | 13.0                             | 3.0                     | 0.9                    | 8.4           | 0.7                        | 0.0                                |
| 60 to 70                                             |                    |                       |                    | 14.7                             | 4.5                     | 1.0                    | 8.4           | 0.7                        | 0.0                                |
| 70 to 80                                             |                    |                       |                    | 17.3                             | 6.6                     | 1.1                    | 8.9           | 0.7                        | 0.0                                |
| 80 to 90                                             |                    |                       |                    | 20.3                             | 9.1                     | 1.3                    | 9.2           | 0.8                        | 0.0                                |
| 90 to 100                                            |                    |                       |                    | 26.7                             | 17.1                    | 3.3                    | 5.3           | 0.7                        | 0.3                                |
| Total <sup>3</sup>                                   |                    |                       |                    | 20.0                             | 9.8                     | 2.1                    | 7.3           | 0.7                        | 0.1                                |
| 90 to 95                                             |                    |                       |                    | 22.8                             | 11.6                    | 1.6                    | 8.8           | 0.7                        | 0.0                                |
| 95 to 99                                             |                    |                       |                    | 24.6                             | 15.1                    | 2.2                    | 6.6           | 0.7                        | 0.0                                |
| 99 to 99.9                                           |                    |                       |                    | 29.0                             | 21.2                    | 3.8                    | 3.3           | 0.7                        | 0.0                                |
| Top .1                                               |                    |                       |                    | 32.4                             | 22.6                    | 6.8                    | 1.2           | 0.5                        | 1.3                                |

<sup>1</sup> Cash Income consists of wages and salaries, net income from a business or farm, taxable and tax-exempt interest, dividends, rental income, realized capital gains, unrealized gains at death, cash and near-cash transfers from the government, retirement benefits, and employer-provided health insurance (and other employer benefits). Employer contributions for payroll taxes and the federal corporate income tax are added to place cash on a pre-tax basis. Families are placed into deciles based on cash income adjusted for family size, by dividing income by the square root of family size.

<sup>2</sup> The taxes included are individual and corporate income, payroll (Social Security, Medicare and unemployment), excises, customs duties, and estate and gift taxes. The individual income tax is assumed to be borne by payers, payroll taxes (employer and employee shares) by labor (wages and self-employment income), excises on purchases by individuals in proportion to relative consumption of the taxed good and proportionately by labor and capital income and excises on purchases by businesses and customs duties proportionately by labor and capital income, and the estate and gift taxes by decedents. The share of the corporate income tax that represents cash flow is assumed to have no burden in the long run; the share of the corporate income tax that represents a tax on supernormal returns is assumed to be borne by supernormal corporate capital income as held by shareholders; and the remainder of the corporate income tax, the normal return, is assumed to be borne equally by labor and positive normal capital income. Payroll taxes also include the employer shared responsibility payment as part of the 'employer mandate' under the Affordable Care Act.

<sup>3</sup> Families with negative incomes are excluded from the lowest income decile but included in the total line. Families with negative income pay a significant share of the estate tax.

<sup>4</sup> Average tax rates are calculated as total tax burden for the income group divided by cash income for the income group. Negative average tax rates are shown when net federal tax burdens are negative for the income group.

Note: Percentiles begin for an average family (2 people) at family size-adjusted cash income of: \$16,683 for 10 to 20; \$27,965 for 20 to 30; \$40,229 for 30 to 40; \$53,914 for 40 to 50; \$69,271 for 50 to 60; \$87,964 for 60 to 70; \$111,723 for 70 to 80; \$146,167 for 80 to 90; \$209,441 for 90 to 95; \$293,985 for 95 to 99; \$686,100 for 99 to 99.9 and \$3,090,331 for Top .1.