The U.S. tax system is progressive, with higher-income taxpayers facing higher tax rates.

Effective Federal Tax Rates by Type (% of Expanded Cash Income in 2019)

- Excise Tax
- Estate Tax
- Corporate Income Tax
- Payroll Tax
- Individual Income Tax

NOTES: Individual income tax rates for the lowest and second quintiles are negative and are netted against the payroll tax rate. A quintile is one-fifth of the population. In 2019 dollars, the income breaks are: 20% $25,300; 40% $50,700; 60% $91,200; 80% $163,600; 90% $239,600; 95% $339,200; 99% $818,700; 99.9% $3,803,800.