

T16-0089

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2015

Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	14,080	8.2	-4.0	7.6	0.7	*	1.3	5.6
10-20	25,000	14.6	-4.9	5.6	0.7	*	1.0	2.5
20-30	20,730	12.1	-4.5	6.9	1.1	*	0.9	4.4
30-40	15,930	9.3	-1.7	7.6	1.2	*	0.9	8.0
40-50	13,240	7.7	0.6	7.8	1.2	*	0.9	10.5
50-75	25,040	14.6	3.1	7.9	1.4	*	0.8	13.2
75-100	15,810	9.2	5.4	8.0	1.6	*	0.8	15.8
100-200	28,290	16.5	7.7	8.6	1.9	*	0.7	19.0
200-500	10,070	5.9	12.6	7.4	2.4	0.1	0.7	23.2
500-1,000	1,230	0.7	19.6	4.5	3.3	0.2	0.5	28.3
More than 1,000	670	0.4	25.6	2.0	5.5	0.6	0.4	34.0
All	171,370	100.0	9.7	6.9	2.4	0.1	0.7	19.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

T16-0089
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	12,400	14.2	-2.4	7.5	0.8	*	1.4	7.2
10-20	19,580	22.4	-1.3	4.7	0.7	*	1.0	5.2
20-30	13,670	15.7	0.2	5.8	1.2	*	0.9	8.2
30-40	9,480	10.9	2.3	7.0	1.4	*	0.9	11.6
40-50	7,390	8.5	4.0	7.6	1.5	*	0.9	13.9
50-75	11,650	13.4	6.2	8.1	1.8	*	0.8	16.9
75-100	5,450	6.2	8.6	8.3	2.2	*	0.8	19.9
100-200	5,780	6.6	10.7	7.9	2.8	0.2	0.7	22.2
200-500	1,000	1.1	15.4	5.6	3.2	1.4	0.6	26.1
500-1,000	110	0.1	20.8	2.9	4.3	2.5	0.4	30.9
More than 1,000	80	0.1	24.7	1.2	6.7	3.7	0.3	36.6
All	87,250	100.0	7.7	6.8	2.3	0.4	0.8	18.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

T16-0089
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	750	1.3	-6.4	6.8	0.8	*	0.3	1.5
10-20	1,860	3.2	-8.7	6.7	0.8	*	0.9	-0.3
20-30	2,790	4.8	-8.9	6.9	0.7	*	0.9	-0.4
30-40	2,830	4.9	-5.6	6.6	0.8	*	0.8	2.7
40-50	2,850	4.9	-3.1	6.8	0.9	*	0.9	5.5
50-75	8,220	14.1	0.4	6.9	1.2	*	0.8	9.3
75-100	7,950	13.7	3.5	7.5	1.4	*	0.8	13.2
100-200	20,140	34.6	6.8	8.8	1.7	*	0.7	18.0
200-500	8,720	15.0	12.2	7.6	2.4	*	0.7	22.8
500-1,000	1,080	1.9	19.4	4.7	3.2	*	0.6	28.0
More than 1,000	560	1.0	25.7	2.1	5.3	0.1	0.4	33.6
All	58,240	100.0	11.6	6.7	2.6	*	0.7	21.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

T16-0089
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	790	3.4	-22.5	9.1	0.7	*	0.3	-12.4
10-20	3,300	14.4	-23.6	9.6	0.8	*	0.8	-12.5
20-30	3,950	17.2	-17.9	10.1	0.8	*	0.9	-6.1
30-40	3,260	14.2	-10.3	9.9	0.8	*	0.8	1.2
40-50	2,710	11.8	-5.3	9.4	0.9	*	0.8	5.8
50-75	4,580	19.9	-0.3	9.2	1.0	*	0.8	10.7
75-100	2,070	9.0	3.5	9.3	1.2	*	0.8	14.8
100-200	1,990	8.7	7.9	9.1	1.6	0.1	0.8	19.4
200-500	280	1.2	14.8	6.8	1.7	0.1	0.7	24.0
500-1,000	20	0.1	21.5	4.0	2.4	0.3	0.6	28.7
More than 1,000	10	0.1	27.3	1.6	4.6	0.3	0.4	34.1
All	23,030	100.0	0.4	8.9	1.3	*	0.8	11.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

T16-0089
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	1,010	2.0	-23.7	9.4	0.7	*	0.3	-13.3
10-20	4,170	8.4	-24.5	9.7	0.8	*	0.8	-13.2
20-30	5,220	10.5	-18.5	10.1	0.8	*	0.8	-6.8
30-40	4,190	8.5	-11.6	9.9	0.8	*	0.8	-0.2
40-50	3,620	7.3	-6.7	9.6	0.9	*	0.8	4.6
50-75	7,590	15.3	-1.5	9.5	1.0	*	0.8	9.8
75-100	5,260	10.6	2.1	9.9	1.1	*	0.8	13.8
100-200	12,000	24.2	5.8	10.1	1.3	*	0.8	17.9
200-500	5,270	10.6	12.0	8.3	1.8	*	0.7	22.8
500-1,000	650	1.3	19.9	5.3	2.4	*	0.6	28.2
More than 1,000	320	0.7	26.2	2.4	4.7	0.1	0.5	33.9
All	49,580	100.0	9.2	8.0	2.0	*	0.7	19.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

Notes: Tax units with children are those claiming an exemption for children at home or away from home.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

T16-0089
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	1,930	4.8	-0.2	0.9	0.7	*	0.4	1.7
10-20	7,940	19.8	-0.1	0.5	0.7	*	0.6	1.6
20-30	6,180	15.4	0.0	0.7	1.4	*	0.7	2.8
30-40	4,070	10.1	0.4	1.0	1.9	*	0.7	4.0
40-50	3,190	7.9	1.5	1.3	2.0	*	0.7	5.5
50-75	5,850	14.6	3.1	1.7	2.4	*	0.7	7.9
75-100	3,640	9.1	5.9	2.2	2.7	*	0.7	11.5
100-200	5,120	12.7	9.0	3.4	3.3	0.2	0.6	16.5
200-500	1,440	3.6	13.4	4.0	4.2	0.9	0.5	23.0
500-1,000	220	0.5	19.3	2.8	5.2	1.2	0.4	28.9
More than 1,000	160	0.4	24.4	1.1	7.0	2.0	0.3	34.7
All	40,150	100.0	10.1	2.3	3.7	0.6	0.6	17.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

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

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

(3) After tax credits (including refundable portion of earned income and child tax credits).

(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.