

## T17-0047

## Average Effective Federal Tax Rates -- All Tax Units

## By Expanded Cash Income Level, 2020

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	12,860	7.2	-4.8	8.2	0.8	0.0	3.1	7.3
<b>10-20</b>	22,830	12.8	-5.0	6.2	0.7	0.0	1.7	3.6
<b>20-30</b>	22,730	12.7	-3.7	6.5	0.9	0.0	1.5	5.2
<b>30-40</b>	16,970	9.5	-1.4	7.2	1.1	0.0	1.3	8.1
<b>40-50</b>	13,120	7.4	0.7	7.5	1.3	0.0	1.1	10.6
<b>50-75</b>	25,070	14.1	3.3	7.8	1.3	0.0	1.0	13.3
<b>75-100</b>	17,440	9.8	5.5	7.8	1.5	*	0.9	15.6
<b>100-200</b>	31,780	17.8	7.7	8.4	1.7	*	0.7	18.6
<b>200-500</b>	12,140	6.8	12.3	7.5	2.4	0.1	0.6	23.0
<b>500-1,000</b>	1,560	0.9	19.6	4.9	3.0	0.2	0.5	28.2
<b>More than 1,000</b>	740	0.4	25.8	2.2	4.9	0.5	0.4	33.8
<b>All</b>	178,370	100.0	10.1	6.9	2.3	0.1	0.8	20.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

## T17-0047

**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2020**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	11,230	12.4	-3.1	8.1	0.8	0.0	3.2	8.9
<b>10-20</b>	17,920	19.8	-1.3	5.4	0.7	0.0	1.7	6.4
<b>20-30</b>	15,950	17.6	0.2	5.4	1.0	0.0	1.4	7.9
<b>30-40</b>	10,410	11.5	2.0	6.2	1.3	0.0	1.2	10.6
<b>40-50</b>	7,370	8.1	3.6	7.0	1.6	0.0	1.0	13.2
<b>50-75</b>	12,320	13.6	6.0	7.6	1.7	*	0.9	16.2
<b>75-100</b>	6,380	7.0	8.6	7.9	2.0	0.1	0.8	19.4
<b>100-200</b>	6,860	7.6	10.7	7.8	2.5	0.1	0.7	21.9
<b>200-500</b>	1,410	1.6	15.0	5.7	3.4	1.1	0.5	25.7
<b>500-1,000</b>	150	0.2	20.5	3.4	3.8	1.8	0.4	29.9
<b>More than 1,000</b>	90	0.1	25.2	1.5	6.0	3.5	0.3	36.4
<b>All</b>	90,720	100.0	8.0	6.6	2.2	0.4	0.9	18.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

## T17-0047

**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2020**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	750	1.2	-7.4	7.6	0.8	0.0	1.9	2.9
<b>10-20</b>	1,580	2.6	-8.9	7.1	0.8	0.0	1.5	0.5
<b>20-30</b>	2,470	4.1	-8.1	7.2	0.8	0.0	1.4	1.3
<b>30-40</b>	2,650	4.4	-5.1	6.6	0.7	0.0	1.3	3.5
<b>40-50</b>	2,670	4.4	-2.6	6.8	0.8	0.0	1.3	6.3
<b>50-75</b>	7,610	12.5	0.5	7.0	1.0	0.0	1.2	9.6
<b>75-100</b>	8,300	13.7	3.5	7.2	1.2	0.0	0.9	12.8
<b>100-200</b>	22,090	36.4	6.8	8.5	1.5	0.0	0.7	17.6
<b>200-500</b>	10,250	16.9	11.9	7.8	2.3	*	0.6	22.6
<b>500-1,000</b>	1,360	2.2	19.4	5.1	2.9	*	0.5	28.0
<b>More than 1,000</b>	620	1.0	26.0	2.4	4.6	0.1	0.4	33.4
<b>All</b>	60,750	100.0	12.0	6.7	2.4	*	0.7	21.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

## T17-0047

**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2020**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	740	3.1	-24.4	9.7	0.7	0.0	2.8	-11.3
<b>10-20</b>	3,050	12.9	-24.4	10.0	0.7	0.0	1.9	-11.8
<b>20-30</b>	3,930	16.6	-17.1	10.5	0.7	0.0	1.8	-4.1
<b>30-40</b>	3,550	15.0	-9.1	10.4	0.8	0.0	1.6	3.6
<b>40-50</b>	2,710	11.5	-4.5	9.6	0.8	0.0	1.3	7.2
<b>50-75</b>	4,430	18.8	0.0	9.2	0.9	0.0	1.0	11.1
<b>75-100</b>	2,370	10.0	3.6	9.2	1.1	0.0	0.9	14.8
<b>100-200</b>	2,400	10.2	7.6	9.2	1.4	*	0.8	18.9
<b>200-500</b>	370	1.6	14.2	7.2	1.8	*	0.7	24.0
<b>500-1,000</b>	30	0.1	21.3	4.5	2.1	0.2	0.5	28.6
<b>More than 1,000</b>	20	0.1	25.7	1.6	6.2	0.2	0.3	34.0
<b>All</b>	23,640	100.0	1.4	8.9	1.3	*	1.0	12.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

## T17-0047

**Average Effective Federal Tax Rates -- Tax Units with Children  
By Expanded Cash Income Level, 2020  
Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	1,120	2.1	-26.1	10.2	0.7	0.0	2.9	-12.4
<b>10-20</b>	4,260	7.9	-25.2	10.1	0.8	0.0	1.9	-12.4
<b>20-30</b>	5,730	10.6	-17.6	10.3	0.8	0.0	1.8	-4.7
<b>30-40</b>	4,860	9.0	-10.3	10.2	0.8	0.0	1.5	2.2
<b>40-50</b>	3,990	7.4	-5.7	9.8	0.8	0.0	1.3	6.2
<b>50-75</b>	7,700	14.3	-1.2	9.6	0.9	0.0	1.1	10.5
<b>75-100</b>	5,610	10.4	2.2	9.8	1.0	0.0	1.0	14.0
<b>100-200</b>	13,210	24.5	5.7	10.1	1.2	0.0	0.8	17.8
<b>200-500</b>	6,100	11.3	11.6	8.7	1.7	0.0	0.6	22.7
<b>500-1,000</b>	830	1.5	19.8	5.7	2.2	*	0.6	28.3
<b>More than 1,000</b>	380	0.7	26.4	2.7	4.1	0.1	0.4	33.7
<b>All</b>	54,010	100.0	9.6	8.2	1.8	*	0.8	20.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

## T17-0047

**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2020**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	1,910	4.1	-0.5	1.2	0.8	0.0	0.5	2.0
<b>10-20</b>	7,070	15.2	-0.2	0.6	0.5	0.0	0.6	1.6
<b>20-30</b>	7,980	17.1	0.1	0.6	1.0	0.0	0.7	2.4
<b>30-40</b>	5,160	11.1	0.3	0.9	1.5	0.0	0.7	3.5
<b>40-50</b>	3,650	7.8	1.2	1.2	2.0	0.0	0.8	5.2
<b>50-75</b>	6,560	14.1	3.4	1.6	2.1	*	0.7	7.9
<b>75-100</b>	4,700	10.1	6.0	2.2	2.3	0.1	0.7	11.2
<b>100-200</b>	6,660	14.3	9.3	3.2	2.9	0.2	0.6	16.0
<b>200-500</b>	2,100	4.5	13.3	3.9	4.1	0.7	0.5	22.6
<b>500-1,000</b>	290	0.6	18.9	3.0	4.9	0.9	0.4	28.1
<b>More than 1,000</b>	170	0.4	24.0	1.3	6.9	1.7	0.3	34.1
<b>All</b>	46,670	100.0	10.2	2.3	3.4	0.5	0.6	17.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.