

Table T05-0028
Current-Law Distribution of Individual Income Tax
and Payroll Tax By Cash Income Class, 2004¹

Cash Income Class (thousands of 2003 dollars) ²	Tax Units		Share of Total				Average Tax Rate ⁵		
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Income and Payroll Tax	Individual Income Tax	Payroll Tax	Income and Payroll Tax
Less than 30	67,274	46.9	12.6	-3.5	13.5	4.7	-2.5	9.2	6.7
30-50	26,824	18.7	13.0	5.9	15.8	10.7	4.1	10.4	14.5
50-75	20,054	14.0	15.3	11.1	19.3	15.0	6.6	10.7	17.4
75-100	11,395	7.9	12.2	10.5	15.7	13.0	7.9	11.0	18.9
100-200	13,281	9.3	21.9	25.8	25.2	25.5	10.7	9.8	20.6
200-500	3,339	2.3	11.9	20.9	7.7	14.5	16.1	5.5	21.6
500-1,000	527	0.4	4.4	9.0	1.4	5.4	18.8	2.8	21.6
More than 1,000	257	0.2	9.0	20.2	1.3	11.1	20.5	1.2	21.7
All	143,509	100.0	100.0	100.0	100.0	100.0	9.1	8.5	17.7
Addendum:									
1,000-10,000	248	0.2	6.5	14.5	1.1	8.2	20.9	1.4	22.3
More than 10,000	9	0.0	2.6	5.3	0.2	2.9	19.4	0.7	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-5).

* Less than 0.05 percent.

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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) Tax as a percentage of cash income.