

Table T05-0277
Current-Law Distribution of Individual Income and Payroll Tax Burden
by Cash Income Class, 2005¹

Cash Income Class (thousands of 2005 dollars) ²	Tax Units ³		Percent of Total				Average Effective Tax Rate ⁶		
	Number (thousands)	Percent of Total	Income	Income Tax ⁴	Payroll Tax ⁵	Income and Payroll	Income Tax	Payroll Tax	Income and Payroll
Less than 10	19,560	13.5	1.3	-0.7	1.2	0.2	-5.4	7.8	2.3
10-20	25,611	17.7	4.4	-2.0	4.3	0.9	-4.5	8.2	3.7
20-30	19,953	13.8	5.6	-0.5	6.8	2.9	-0.8	10.0	9.1
30-40	15,289	10.6	6.1	1.8	7.9	4.6	2.8	10.8	13.6
40-50	11,738	8.1	6.0	3.1	7.8	5.3	4.9	10.8	15.8
50-75	20,700	14.3	14.5	10.0	18.7	14.0	6.7	10.7	17.4
75-100	11,936	8.3	11.8	9.7	15.3	12.3	8.0	10.8	18.9
100-200	14,432	10.0	22.0	24.4	25.9	25.1	10.8	9.8	20.6
200-500	3,797	2.6	12.5	20.3	8.6	14.9	15.8	5.7	21.5
500-1,000	642	0.4	5.0	9.8	1.8	6.1	19.0	2.9	22.0
More than 1,000	335	0.2	11.3	24.1	1.7	13.8	20.8	1.3	22.0
All	144,573	100.0	100.0	100.0	100.0	100.0	9.7	8.3	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar Year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Net of refundable credits (earned income tax credit and refundable child tax credit).

(5) Includes both the employee and employer portion of social security and medicare tax.

(6) Average income plus payroll tax as a percent of average income.