

14-Apr-11

Average and Marginal Combined Federal Income and Employee Social Security and Medicare (FICA) Tax Rates
for Four-Person Families at the Same Relative Positions in the Income Distribution:
1955-2010

Year	One-Half Median Income			Median Income			Twice Median Income		
	Income	Average Combined Tax Rate	Marginal Combined Tax Rate	Income	Average Combined Tax Rate	Marginal Combined Tax Rate	Income	Average Combined Tax Rate	Marginal Combined Tax Rate
1955	2,460	2.00	2.00	4,919	7.35	20.00	9,838	11.61	22.00
1956	2,660	2.00	2.00	5,319	7.96	20.00	10,638	12.01	22.00
1957	2,744	2.25	2.25	5,488	8.37	20.00	10,976	12.26	22.00
1958	2,843	2.25	2.25	5,685	8.62	20.00	11,370	12.42	22.00
1959	3,035	2.50	2.50	6,070	9.47	20.00	12,140	12.92	22.00
1960	3,148	3.15	23.00	6,295	10.06	20.00	12,590	13.25	22.00
1961	3,219	3.49	23.00	6,437	10.18	20.00	12,874	13.34	22.00
1962	3,378	4.32	23.13	6,756	10.52	20.00	13,512	13.55	26.00
1963	3,569	5.58	23.63	7,138	11.12	20.00	14,276	14.07	26.00
1964	3,744	5.69	19.63	7,488	9.88	18.00	14,976	12.82	23.50
1965	3,900	5.79	17.63	7,800	9.32	17.00	15,600	12.24	22.00
1966	4,171	6.92	18.20	8,341	10.80	19.00	16,682	13.16	22.00
1967	4,497	7.72	19.40	8,994	11.23	19.00	17,988	13.50	22.00
1968	4,917	8.43	19.40	9,834	12.70	20.42	19,668	15.11	26.88
1969	5,312	9.38	19.80	10,623	13.44	20.90	21,246	16.00	27.50
1970	5,583	9.45	19.80	11,165	12.70	19.48	22,330	15.15	25.62
1971	6,088	9.93	20.20	12,176	12.60	19.00	24,352	15.12	28.00
1972	6,404	9.57	20.20	12,808	12.74	19.00	25,616	15.35	28.00
1973	6,855	10.73	21.85	13,710	14.06	19.00	27,420	16.35	28.00
1974	7,485	10.02 1/	21.85 1/	14,969	14.15 1/	22.00 1/	29,938	16.93 1/	33.00 1/
1975	7,924	9.97 2/	32.85 2/	15,848	14.82 2/	22.00 2/	31,696	17.46 2/	32.00 2/
1976	8,658	10.53	22.85	17,315	15.06	22.00	34,630	18.09	32.00
1977	9,362	9.46	22.85	18,723	15.58	22.00	37,446	18.98	36.00
1978	10,214	10.78	25.05	20,428	16.31	25.00	40,856	20.00	39.00
1979	11,256	11.24	22.13	22,512	16.97	30.13	45,024	20.32	37.00
1980	12,166	12.15	24.13	24,332	17.55	30.13	48,664	21.51	43.00
1981	13,137	13.47	24.43	26,274	18.44	30.35	52,548	22.87	42.46
1982	13,810	13.21	22.70	27,619	17.76	31.70	55,238	21.94	39.00
1983	14,591	13.23	21.70	29,181	17.08	29.70	58,362	20.93	35.00
1984	15,549	13.20	20.70	31,097	16.95	28.70	62,194	20.69	38.00
1985	16,389	13.61	21.05	32,777	17.39	29.05	65,554	21.04	38.00
1986	17,358	13.79	21.15	34,716	17.63	29.15	69,432	21.37	38.00
1987	18,543	12.31	22.15	37,086	16.05	22.15	74,172	20.02	35.00
1988	19,526	12.68	22.51	39,051	16.81	22.51	78,102	19.54	28.00
1989	20,382	12.80	22.51	40,763	16.87	22.51	81,526	19.70	28.00
1990	20,726	12.77	22.65	41,451	16.98	22.65	82,902	19.83	28.00
1991	21,526	12.69	22.65	43,052	16.95	22.65	86,104	20.33	29.45
1992	22,126	12.20 2/	35.79 2/	44,251	16.83 2/	22.65 2/	88,502	20.13 2/	29.45 2/
1993	22,581	12.00 2/	36.58 2/	45,161	16.83 2/	22.65 2/	90,322	20.13 2/	29.45 2/
1994	23,506	11.00 2/	40.33 2/	47,012	16.82 2/	22.65 2/	94,024	20.24 2/	29.45 2/
1995	24,844	11.17 2/	42.87 2/	49,687	16.93 2/	22.65 2/	99,374	20.31 2/	29.45 2/
1996	25,759	10.57 2/	43.71 2/	51,518	16.98 2/	22.65 2/	103,036	20.35 2/	29.45 2/
1997	26,675	10.74 2/	43.71 2/	53,350	16.97 2/	22.65 2/	106,700	20.41 2/	29.45 2/
1998	28,031	8.67 2/ 3/	43.71 2/ 3/	56,061	15.63 2/ 3/	22.65 2/ 3/	112,122	19.92 2/ 3/	34.45 2/ 3/
1999	29,991	9.80 2/ 3/	43.71 2/ 3/	59,981	15.53 2/ 3/	22.65 2/ 3/	119,962	20.47 2/ 3/	34.45 2/ 3/
2000	31,335 4/	10.58 2/ 3/	22.65 2/ 3/	62,670 4/	15.67 2/ 3/	22.65 2/ 3/	125,340 4/	20.90 2/ 3/	34.45 2/ 3/
2001	31,639	7.54 2/ 3/ 5/	43.71 2/ 3/ 5/	63,278	14.36 2/ 3/ 5/	22.65 2/ 3/ 5/	126,556	20.33 2/ 3/ 5/	34.45 2/ 3/ 5/
2002	31,186	5.42 2/ 6/	28.71 2/ 6/	62,372	14.18 2/ 6/	22.65 2/ 6/	124,744	19.83 2/ 6/	33.45 2/ 6/
2003	32,547	3.45 2/ 6/	28.71 2/ 6/	65,093	12.99 2/ 6/	22.65 2/ 6/	130,186	18.05 2/ 6/	31.45 2/ 6/
2004	33,056	3.38 2/ 6/	38.71 2/ 6/	66,111	13.03 2/ 6/	22.65 2/ 6/	132,222	18.08 2/ 6/	31.45 2/ 6/
2005	35,156	4.21 2/ 6/	38.71 2/ 6/	70,312	13.34 2/ 6/	22.65 2/ 6/	140,624	18.53 2/ 6/	31.45 2/ 6/
2006	36,708	4.86 2/ 6/	38.71 2/ 6/	73,415	13.50 2/ 6/	22.65 2/ 6/	146,830	18.85 2/ 6/	31.45 2/ 6/
2007	37,838	4.86 2/ 6/	38.71 2/ 6/	75,675	13.58 2/ 6/	22.65 2/ 6/	151,350	18.97 2/ 6/	26.45 2/ 6/
2008	38,235	-0.68 2/ 6/ 7/	38.71 2/ 6/ 7/	76,470	11.19 2/ 6/ 7/	22.65 2/ 6/ 7/	152,940	17.93 2/ 6/ 7/	31.45 2/ 6/ 7/
2009	37,203	-1.45 2/ 6/ 8/	38.71 2/ 6/ 8/	74,406	12.12 2/ 6/ 8/	22.65 2/ 6/ 8/	148,812	18.25 2/ 6/ 8/	31.45 2/ 6/ 8/
2010 9/	38,251	-0.39 2/ 6/ 8/	38.71 2/ 6/ 8/	76,502	12.33 2/ 6/ 8/	22.65 2/ 6/ 8/	153,004	18.42 2/ 6/ 8/	28.45 2/ 6/ 8/

- 1/ Reflects one-year rebate under P.L. 94-12, including income related phaseout for the twice-median income family
 - 2/ Includes effects of the Earned Income Tax Credit, assuming two eligible dependents.
 - 3/ Includes effects of the Child Tax Credit enacted in the Taxpayer Relief Act of 1997.
 - 4/ Sample expanded by 28,000 households. If calculated by old method, median income would have been \$62,228.
 - 5/ Includes effects of \$600 rebate given as part of EGTRRA.
 - 6/ Includes effects of Child Tax Credit expansion as part of EGTRRA.
 - 7/ Includes effects of the Recovery Rebate Credit enacted in the Economic Stimulus Act of 2008.
 - 8/ Includes effects of the Making Work Pay Credit enacted in the American Recovery and Reinvestment Act of 2009.
 - 9/ Preliminary estimate for 2010 based on median income for a four-person family reported by the Low Income Home Energy Assistance Program (LIHEAP) for federal fiscal year 2010 and Tax Policy Center calculations.
- Note: Median income is for a four-person family. All calculations are for a married couple and income is assumed to be earned by one spouse. Itemized deductions are assumed to equal 23 percent of income through 1986 and 18 percent of income thereafter.

Source: Median incomes from U.S. Census Bureau, Historical Income Tables, Table F-8.
Available for download at: <http://www.census.gov/hhes/www/income/data/historical/families/index.html>
Average and marginal tax rates from Treasury Department calculations through 1995; 1996-2010 Tax Policy Center calculations.

**Average and Marginal Combined Federal Income and Employee Plus Employer Social Security
and Medicare (FICA) Tax Rates for Four-Person Families
at the Same Relative Positions in the Income Distribution:
1955-2010**

Year	One-Half Median Income			Median Income			Twice Median Income		
	Income	Average Combined Tax Rate	Marginal Combined Tax Rate	Income	Average Combined Tax Rate	Marginal Combined Tax Rate	Income	Average Combined Tax Rate	Marginal Combined Tax Rate
1955	2,460	4.00	4.00	4,919	9.06	20.00	9,838	12.47	22.00
1956	2,660	4.00	4.00	5,319	9.54	20.00	10,638	12.80	22.00
1957	2,744	4.00	4.50	5,488	10.09	20.00	10,976	13.12	22.00
1958	2,843	4.50	4.50	5,685	10.28	20.00	11,370	13.25	22.00
1959	3,035	5.00	5.00	6,070	11.44	20.00	12,140	13.91	22.00
1960	3,148	6.15	26.00	6,295	12.35	20.00	12,590	14.40	22.00
1961	3,219	6.49	26.00	6,437	12.41	20.00	12,874	14.46	22.00
1962	3,378	7.44	26.25	6,756	12.74	20.00	13,512	14.66	26.00
1963	3,569	9.20	27.25	7,138	13.56	20.00	14,276	15.29	26.00
1964	3,744	9.31	23.25	7,488	12.21	18.00	14,976	13.98	23.50
1965	3,900	9.41	21.25	7,800	11.55	17.00	15,600	13.35	22.00
1966	4,171	11.12	22.40	8,341	14.13	19.00	16,682	14.82	22.00
1967	4,497	12.12	23.80	8,994	14.46	19.00	17,988	15.12	22.00
1968	4,917	12.85	23.80	9,834	16.19	20.42	19,668	16.86	26.88
1969	5,312	14.18	24.60	10,623	16.97	20.90	21,246	17.76	27.50
1970	5,583	14.25	24.60	11,165	16.06	19.48	22,330	16.82	25.62
1971	6,088	15.13	25.40	12,176	15.93	19.00	24,352	16.78	28.00
1972	6,404	14.77	25.40	12,808	16.40	19.00	25,616	17.17	28.00
1973	6,855	16.58	27.70	13,710	18.67	19.00	27,420	18.66	28.00
1974	7,485	15.87 1/	27.70 1/	14,969	19.31 1/	22.00 1/	29,938	19.51 1/	33.00 1/
1975	7,924	15.82 2/	38.70 2/	15,848	20.03 2/	22.00 2/	31,696	20.06 2/	32.00 2/
1976	8,658	16.38	28.70	17,315	20.23	22.00	34,630	20.68	32.00
1977	9,362	15.31	28.70	18,723	20.73	22.00	37,446	21.56	36.00
1978	10,214	16.83	31.10	20,428	21.55	25.00	40,856	22.62	39.00
1979	11,256	17.37	28.26	22,512	23.10	36.26	45,024	23.44	37.00
1980	12,166	18.28	30.26	24,332	23.68	36.26	48,664	24.78	43.00
1981	13,137	20.12	31.08	26,274	25.19	37.00	52,548	26.63	42.46
1982	13,810	19.91	29.40	27,619	24.46	38.40	55,238	25.87	39.00
1983	14,591	19.93	28.40	29,181	23.78	36.40	58,362	25.03	35.00
1984	15,549	19.90	27.40	31,097	23.65	35.40	62,194	24.76	38.00
1985	16,389	20.66	28.10	32,777	24.44	36.10	65,554	25.30	38.00
1986	17,358	20.94	28.30	34,716	24.78	36.30	69,432	25.69	38.00
1987	18,543	19.46	29.3	37,086	23.20	29.30	74,172	24.24	35.00
1988	19,526	20.19	30.02	39,051	24.32	30.02	78,102	23.86	28.00
1989	20,382	20.31	30.02	40,763	24.38	30.02	81,526	24.12	28.00
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1991	21,526	20.34	30.3	43,052	24.60	30.30	86,104	25.62	30.90
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2010 9/	38,251	7.26 2/ 6/ 8/	46.36 2/ 6/ 8/	76,502	19.98 2/ 6/ 8/	30.30 2/ 6/ 8/	153,004	24.19 2/ 6/ 8/	29.90 2/ 6/ 8/

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