

14-Apr-11

**Average and Marginal Federal Income 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 Income Tax Rate	Marginal Income Tax Rate	Income	Average Income Tax Rate	Marginal Income Tax Rate	Income	Average Income Tax Rate	Marginal Income Tax Rate
1955	2,460	0.00	0.00	4,919	5.64	20.00	9,838	10.76	22.00
1956	2,660	0.00	0.00	5,319	6.38	20.00	10,638	11.22	22.00
1957	2,744	0.00	0.00	5,488	6.65	20.00	10,976	11.40	22.00
1958	2,843	0.00	0.00	5,685	6.96	20.00	11,370	11.59	22.00
1959	3,035	0.00	0.00	6,070	7.49	20.00	12,140	11.93	22.00
1960	3,148	0.15	20.00	6,295	7.77	20.00	12,590	12.11	22.00
1961	3,219	0.49	20.00	6,437	7.94	20.00	12,874	12.22	22.00
1962	3,378	1.19	20.00	6,756	8.30	20.00	13,512	12.44	26.00
1963	3,569	1.95	20.00	7,138	8.68	20.00	14,276	12.85	26.00
1964	3,744	2.06	16.00	7,488	7.56	18.00	14,976	11.66	23.50
1965	3,900	2.16	14.00	7,800	7.09	17.00	15,600	11.12	22.00
1966	4,171	2.72	14.00	8,341	7.48	19.00	16,682	11.50	22.00
1967	4,497	3.32	15.00	8,994	8.00	19.00	17,988	11.89	22.00
1968	4,917	4.03	15.00	9,834	9.21	20.42	19,668	13.37	26.88
1969	5,312	4.58	15.00	10,623	9.92	20.90	21,246	14.24	27.50
1970	5,583	4.65	15.00	11,165	9.35	19.48	22,330	13.47	25.62
1971	6,088	4.73	15.00	12,176	9.27	19.00	24,352	13.45	28.00
1972	6,404	4.37	15.00	12,808	9.09	19.00	25,616	13.52	28.00
1973	6,855	4.88	16.00	13,710	9.45	19.00	27,420	14.05	28.00
1974	7,485	4.17 1/	16.00 1/	14,969	8.99 1/	22.00 1/	29,938	14.35 1/	33.00 1/
1975	7,924	4.12 2/	27.00 2/	15,848	9.62 2/	22.00 2/	31,696	14.86 2/	32.00 2/
1976	8,658	4.68	17.00	17,315	9.89	22.00	34,630	15.51	32.00
1977	9,362	3.61	17.00	18,723	10.42	22.00	37,446	16.40	36.00
1978	10,214	4.73	19.00	20,428	11.07	25.00	40,856	17.38	39.00
1979	11,256	5.11	16.00	22,512	10.84	24.00	45,024	17.20	37.00
1980	12,166	6.02	18.00	24,332	11.42	24.00	48,664	18.25	43.00
1981	13,137	6.82	17.78	26,274	11.79	23.70	52,548	19.11	42.46
1982	13,810	6.51	16.00	27,619	11.06	25.00	55,238	18.01	39.00
1983	14,591	6.53	15.00	29,181	10.38	23.00	58,362	16.83	35.00
1984	15,549	6.50	14.00	31,097	10.25	22.00	62,194	16.62	38.00
1985	16,389	6.56	14.00	32,777	10.34	22.00	65,554	16.78	38.00
1986	17,358	6.64	14.00	34,716	10.48	22.00	69,432	17.04	38.00
1987	18,543	5.16	15.00	37,086	8.90	15.00	74,172	15.80	35.00
1988	19,526	5.17	15.00	39,051	9.30	15.00	78,102	15.21	28.00
1989	20,382	5.29	15.00	40,763	9.36	15.00	81,526	15.28	28.00
1990	20,726	5.12	15.00	41,451	9.33	15.00	82,902	15.10	28.00
1991	21,526	5.04	15.00	43,052	9.30	15.00	86,104	15.03	28.00
1992	22,126	4.55 2/	28.14 2/	44,251	9.18 2/	15.00 2/	88,502	14.79 2/	28.00 2/
1993	22,581	4.35 2/	28.93 2/	45,161	9.18 2/	15.00 2/	90,322	14.73 2/	28.00 2/
1994	23,506	3.35 2/	32.68 2/	47,012	9.17 2/	15.00 2/	94,024	14.79 2/	28.00 2/
1995	24,844	3.52 2/	35.22 2/	49,687	9.28 2/	15.00 2/	99,374	15.04 2/	28.00 2/
1996	25,759	2.92 2/	36.06 2/	51,518	9.33 2/	15.00 2/	103,036	15.13 2/	28.00 2/
1997	26,675	3.09 2/	36.06 2/	53,350	9.32 2/	15.00 2/	106,700	15.16 2/	28.00 2/
1998	28,031	1.02 2/ 3/	36.06 2/ 3/	56,061	7.98 2/ 3/	15.00 2/ 3/	112,122	14.69 2/ 3/	33.00 2/ 3/
1999	29,991	2.15 2/ 3/	36.06 2/ 3/	59,981	7.88 2/ 3/	15.00 2/ 3/	119,962	15.27 2/ 3/	33.00 2/ 3/
2000	31,335 4/	2.93 2/ 3/	15 2/ 3/	62,670 4/	8.02 2/ 3/	15.00 2/ 3/	125,340 4/	15.68 2/ 3/	33.00 2/ 3/
2001	31,639	-0.11 2/ 3/ 5/	36.06 2/ 3/ 5/	63,278	6.71 2/ 3/ 5/	15.00 2/ 3/ 5/	126,556	14.94 2/ 3/ 5/	33.00 2/ 3/ 5/
2002	31,186	-2.23 2/ 6/	21.06 2/ 6/	62,372	6.53 2/ 6/	15.00 2/ 6/	124,744	14.16 2/ 6/	32.00 2/ 6/
2003	32,547	-4.20 2/ 6/	21.06 2/ 6/	65,093	5.34 2/ 6/	15.00 2/ 6/	130,186	12.46 2/ 6/	30.00 2/ 6/
2004	33,056	-4.27 2/ 6/	31.06 2/ 6/	66,111	5.38 2/ 6/	15.00 2/ 6/	132,222	12.51 2/ 6/	30.00 2/ 6/
2005	35,156	-3.44 2/ 6/	31.06 2/ 6/	70,312	5.69 2/ 6/	15.00 2/ 6/	140,624	13.11 2/ 6/	30.00 2/ 6/
2006	36,708	-2.79 2/ 6/	31.06 2/ 6/	73,415	5.85 2/ 6/	15.00 2/ 6/	146,830	13.42 2/ 6/	30.00 2/ 6/
2007	37,838	-2.79 2/ 6/	31.06 2/ 6/	75,675	5.93 2/ 6/	15.00 2/ 6/	151,350	13.53 2/ 6/	25.00 2/ 6/
2008	38,235	-8.33 2/ 6/ 7/	31.06 2/ 6/ 7/	76,470	3.54 2/ 6/ 7/	15.00 2/ 6/ 7/	152,940	12.35 2/ 6/ 7/	30.00 2/ 6/ 7/
2009	37,203	-9.10 2/ 6/ 8/	31.06 2/ 6/ 8/	74,406	4.47 2/ 6/ 8/	15.00 2/ 6/ 8/	148,812	12.35 2/ 6/ 8/	30.00 2/ 6/ 8/
2010 9/	38,251	-8.04 2/ 6/ 8/	31.06 2/ 6/ 8/	76,502	4.68 2/ 6/ 8/	15.00 2/ 6/ 8/	153,004	12.64 2/ 6/ 8/	27.00 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.