

T16-0093**Average Effective Federal Tax Rates -- All Tax Units****By Expanded Cash Income Level, 2017****Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	13,200	7.6	-4.2	7.5	0.7	*	2.8	6.8
10-20	24,240	13.9	-4.7	5.7	0.7	*	1.5	3.2
20-30	21,610	12.4	-4.0	6.6	1.0	*	1.2	4.7
30-40	16,500	9.4	-1.5	7.3	1.1	*	1.0	8.0
40-50	13,400	7.7	0.8	7.8	1.2	*	0.9	10.7
50-75	25,850	14.8	3.3	7.8	1.4	*	0.8	13.3
75-100	16,500	9.5	5.6	7.9	1.5	*	0.8	15.8
100-200	29,610	17.0	7.9	8.6	1.8	*	0.7	18.9
200-500	10,640	6.1	12.7	7.5	2.3	0.1	0.6	23.2
500-1,000	1,240	0.7	20.2	4.9	2.8	0.3	0.5	28.7
More than 1,000	680	0.4	26.1	2.0	5.1	0.5	0.3	34.1
All	174,680	100.0	10.1	6.9	2.3	0.1	0.7	20.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.

T16-0093
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	11,610	13.1	-2.6	7.3	0.7	*	2.9	8.3
10-20	19,070	21.5	-1.2	4.9	0.7	*	1.4	5.8
20-30	14,710	16.5	0.3	5.5	1.1	*	1.0	7.9
30-40	10,030	11.3	2.2	6.6	1.4	*	1.0	11.1
40-50	7,530	8.5	3.9	7.4	1.4	*	0.9	13.6
50-75	12,280	13.8	6.2	7.9	1.7	*	0.8	16.7
75-100	5,810	6.5	8.8	8.2	2.0	*	0.7	19.8
100-200	6,060	6.8	10.9	7.9	2.6	0.2	0.6	22.2
200-500	990	1.1	15.5	5.8	2.9	1.4	0.5	26.2
500-1,000	100	0.1	22.0	3.5	2.9	2.9	0.4	31.7
More than 1,000	80	0.1	25.5	1.4	6.0	3.6	0.3	36.8
All	88,910	100.0	7.8	6.7	2.1	0.4	0.8	17.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.

T16-0093
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	720	1.2	-6.4	7.0	0.8	*	1.5	2.9
10-20	1,730	2.9	-8.8	6.8	0.8	*	1.2	0.0
20-30	2,660	4.5	-8.5	7.0	0.7	*	1.2	0.4
30-40	2,730	4.6	-5.3	6.3	0.8	*	1.0	2.9
40-50	2,760	4.7	-2.6	6.9	0.9	*	1.0	6.2
50-75	8,140	13.7	0.6	6.8	1.1	*	0.9	9.4
75-100	8,110	13.7	3.6	7.4	1.3	*	0.8	13.0
100-200	20,960	35.4	7.0	8.7	1.6	*	0.7	17.9
200-500	9,250	15.6	12.3	7.7	2.2	*	0.6	22.9
500-1,000	1,100	1.9	20.0	5.1	2.8	*	0.5	28.4
More than 1,000	580	1.0	26.2	2.2	4.9	0.1	0.3	33.7
All	59,210	100.0	12.2	6.7	2.4	*	0.6	21.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.

T16-0093
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	740	3.1	-22.9	9.2	0.7	*	2.3	-10.7
10-20	3,180	13.4	-23.4	9.6	0.7	*	1.8	-11.3
20-30	3,920	16.6	-17.5	10.2	0.7	*	1.6	-4.9
30-40	3,390	14.4	-9.7	9.9	0.8	*	1.2	2.2
40-50	2,780	11.8	-4.8	9.5	0.8	*	0.9	6.4
50-75	4,830	20.4	-0.1	9.2	0.9	*	0.8	10.8
75-100	2,230	9.4	3.8	9.3	1.1	*	0.8	15.0
100-200	2,190	9.2	8.1	9.2	1.5	*	0.7	19.5
200-500	320	1.3	14.8	6.9	1.7	0.1	0.6	24.1
500-1,000	20	0.1	21.9	4.2	2.1	0.3	0.5	28.9
More than 1,000	10	0.1	27.4	1.7	4.5	0.2	0.3	34.1
All	23,660	100.0	1.1	8.9	1.2	*	0.9	12.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.

T16-0093
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	950	1.9	-24.3	9.6	0.8	*	2.4	-11.6
10-20	3,950	7.9	-24.4	9.7	0.8	*	1.7	-12.2
20-30	5,110	10.2	-18.1	10.1	0.8	*	1.5	-5.7
30-40	4,250	8.5	-11.0	9.8	0.8	*	1.2	0.8
40-50	3,600	7.2	-6.1	9.7	0.9	*	1.0	5.4
50-75	7,740	15.4	-1.2	9.5	0.9	*	0.9	10.1
75-100	5,360	10.7	2.2	9.8	1.0	*	0.9	13.9
100-200	12,340	24.6	5.9	10.2	1.2	*	0.7	18.0
200-500	5,560	11.1	12.1	8.5	1.7	*	0.6	22.9
500-1,000	670	1.3	20.3	5.5	2.2	*	0.5	28.5
More than 1,000	340	0.7	26.6	2.5	4.5	0.1	0.4	33.9
All	50,120	100.0	9.8	8.0	1.9	*	0.7	20.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.

T16-0093
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	1,920	4.5	-0.3	1.1	0.7	*	0.0	1.5
10-20	7,720	18.1	-0.2	0.5	0.6	*	0.4	1.4
20-30	7,020	16.4	0.0	0.6	1.2	*	0.5	2.4
30-40	4,470	10.5	0.5	0.9	1.8	*	0.5	3.6
40-50	3,370	7.9	1.4	1.3	1.9	*	0.6	5.1
50-75	6,190	14.5	3.3	1.6	2.3	*	0.6	7.8
75-100	3,990	9.3	6.1	2.2	2.5	*	0.6	11.3
100-200	5,710	13.4	9.3	3.2	3.1	0.2	0.5	16.3
200-500	1,570	3.7	13.7	4.1	3.8	0.9	0.5	22.9
500-1,000	200	0.5	19.8	3.3	4.3	1.4	0.4	29.3
More than 1,000	150	0.4	24.8	1.2	6.6	1.8	0.2	34.6
All	42,730	100.0	10.4	2.3	3.4	0.5	0.5	17.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

* 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.