

**T16-0097****Average Effective Federal Tax Rates -- All Tax Units****By Expanded Cash Income Level, 2019****Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	13,220	7.5	-4.7	7.9	0.7	*	3.0	7.0
<b>10-20</b>	23,700	13.4	-5.0	6.1	0.7	*	1.7	3.5
<b>20-30</b>	22,420	12.6	-3.9	6.6	0.9	*	1.5	5.2
<b>30-40</b>	16,890	9.5	-1.4	7.3	1.0	*	1.3	8.3
<b>40-50</b>	13,490	7.6	0.9	7.6	1.2	*	1.2	10.8
<b>50-75</b>	25,550	14.4	3.5	7.7	1.3	*	1.0	13.6
<b>75-100</b>	16,920	9.5	5.7	7.8	1.4	*	0.9	15.8
<b>100-200</b>	30,750	17.3	7.8	8.5	1.6	*	0.7	18.7
<b>200-500</b>	11,110	6.3	12.5	7.6	2.1	0.1	0.6	22.9
<b>500-1,000</b>	1,320	0.8	20.1	5.0	2.6	0.3	0.5	28.5
<b>More than 1,000</b>	730	0.4	26.3	2.1	4.7	0.5	0.4	33.9
<b>All</b>	177,310	100.0	10.2	6.8	2.1	0.1	0.8	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.

**T16-0097**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	11,600	12.9	-3.1	7.8	0.8	*	3.1	8.6
<b>10-20</b>	18,480	20.6	-1.2	5.3	0.7	*	1.7	6.5
<b>20-30</b>	15,300	17.0	0.4	5.4	1.0	*	1.4	8.2
<b>30-40</b>	10,200	11.3	2.2	6.3	1.3	*	1.2	11.0
<b>40-50</b>	7,510	8.4	3.9	7.1	1.5	*	1.1	13.4
<b>50-75</b>	12,570	14.0	6.3	7.7	1.7	*	0.9	16.5
<b>75-100</b>	6,100	6.8	8.8	8.1	1.9	*	0.8	19.5
<b>100-200</b>	6,260	7.0	10.8	7.9	2.4	0.2	0.7	21.9
<b>200-500</b>	1,080	1.2	15.3	6.0	2.7	1.3	0.6	25.8
<b>500-1,000</b>	110	0.1	21.6	3.6	2.8	2.8	0.4	31.2
<b>More than 1,000</b>	80	0.1	25.6	1.4	5.6	3.5	0.3	36.4
<b>All</b>	89,920	100.0	7.9	6.6	2.0	0.4	1.0	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.

**T16-0097**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	700	1.2	-7.6	8.2	0.8	*	1.9	3.3
<b>10-20</b>	1,690	2.8	-9.2	7.1	0.8	*	1.4	0.2
<b>20-30</b>	2,590	4.3	-8.7	7.3	0.7	*	1.5	0.8
<b>30-40</b>	2,730	4.5	-5.1	6.7	0.7	*	1.3	3.7
<b>40-50</b>	2,860	4.8	-2.4	6.8	0.8	*	1.4	6.6
<b>50-75</b>	7,840	13.0	0.7	6.9	1.0	*	1.2	9.8
<b>75-100</b>	8,140	13.5	3.7	7.2	1.2	*	0.9	13.0
<b>100-200</b>	21,720	36.1	6.9	8.6	1.5	*	0.8	17.7
<b>200-500</b>	9,610	16.0	12.1	7.8	2.1	*	0.7	22.6
<b>500-1,000</b>	1,170	2.0	19.9	5.2	2.6	*	0.6	28.2
<b>More than 1,000</b>	620	1.0	26.4	2.2	4.5	0.1	0.4	33.5
<b>All</b>	60,120	100.0	12.3	6.6	2.3	*	0.7	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.

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**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	780	3.2	-23.0	9.3	0.7	*	2.7	-10.4
<b>10-20</b>	3,270	13.5	-23.9	9.8	0.7	*	1.9	-11.5
<b>20-30</b>	4,190	17.2	-16.9	10.4	0.7	*	2.0	-3.8
<b>30-40</b>	3,630	14.9	-9.1	10.3	0.7	*	1.6	3.5
<b>40-50</b>	2,820	11.6	-4.3	9.6	0.8	*	1.3	7.4
<b>50-75</b>	4,500	18.5	0.4	9.3	0.9	*	1.0	11.6
<b>75-100</b>	2,320	9.5	3.8	9.2	1.0	*	0.9	14.9
<b>100-200</b>	2,360	9.7	7.9	9.2	1.3	*	0.8	19.1
<b>200-500</b>	350	1.5	14.4	7.1	1.6	0.1	0.7	23.8
<b>500-1,000</b>	30	0.1	21.8	4.3	1.9	0.2	0.5	28.8
<b>More than 1,000</b>	20	0.1	27.6	1.7	4.1	0.2	0.3	34.1
<b>All</b>	24,320	100.0	1.3	8.9	1.2	*	1.1	12.5

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.

**T16-0097**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	1,030	2.0	-25.4	10.1	0.8	*	3.0	-11.5
<b>10-20</b>	3,980	7.9	-25.1	10.0	0.8	*	1.9	-12.5
<b>20-30</b>	5,260	10.4	-17.7	10.3	0.7	*	1.8	-5.0
<b>30-40</b>	4,440	8.8	-10.4	10.2	0.7	*	1.6	2.1
<b>40-50</b>	3,680	7.3	-5.5	9.9	0.8	*	1.4	6.6
<b>50-75</b>	7,230	14.3	-0.8	9.7	0.9	*	1.2	11.0
<b>75-100</b>	5,230	10.3	2.4	9.8	1.0	*	1.0	14.2
<b>100-200</b>	12,700	25.1	5.9	10.1	1.1	*	0.8	17.9
<b>200-500</b>	5,740	11.3	11.8	8.6	1.6	*	0.7	22.7
<b>500-1,000</b>	710	1.4	20.1	5.6	2.0	*	0.6	28.3
<b>More than 1,000</b>	360	0.7	26.7	2.6	4.1	0.1	0.4	33.8
<b>All</b>	50,620	100.0	10.0	8.1	1.8	*	0.8	20.6

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.

**T16-0097**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2019**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	1,960	4.3	-0.4	1.2	0.8	*	0.4	2.0
<b>10-20</b>	7,410	16.3	-0.2	0.5	0.6	*	0.6	1.6
<b>20-30</b>	7,640	16.8	0.1	0.6	1.1	*	0.7	2.5
<b>30-40</b>	4,950	10.9	0.4	0.9	1.5	*	0.7	3.5
<b>40-50</b>	3,700	8.2	1.3	1.1	1.9	*	0.7	5.1
<b>50-75</b>	6,620	14.6	3.6	1.6	2.2	*	0.7	8.1
<b>75-100</b>	4,440	9.8	6.2	2.2	2.2	*	0.7	11.2
<b>100-200</b>	6,100	13.5	9.3	3.2	2.7	0.2	0.6	16.0
<b>200-500</b>	1,730	3.8	13.6	4.2	3.4	0.8	0.5	22.5
<b>500-1,000</b>	220	0.5	19.9	3.3	4.1	1.4	0.4	29.0
<b>More than 1,000</b>	170	0.4	25.1	1.2	6.0	1.6	0.3	34.2
<b>All</b>	45,370	100.0	10.6	2.3	3.1	0.5	0.6	17.0

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.