

T17-0041

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2017

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	13,180	7.5	-4.3	7.8	0.8	0.0	3.1	7.4
10-20	24,130	13.8	-4.7	5.9	0.7	0.0	1.6	3.5
20-30	22,130	12.7	-4.0	6.9	1.0	0.0	1.5	5.4
30-40	16,490	9.4	-1.6	7.6	1.2	0.0	1.2	8.4
40-50	13,240	7.6	0.7	7.8	1.3	0.0	1.1	10.9
50-75	24,270	13.9	3.3	7.9	1.4	0.0	0.9	13.5
75-100	16,340	9.3	5.5	8.1	1.6	*	0.8	16.0
100-200	30,260	17.3	7.9	8.5	1.8	*	0.7	18.9
200-500	11,650	6.7	12.6	7.4	2.5	0.1	0.6	23.2
500-1,000	1,580	0.9	19.7	4.8	3.1	0.2	0.5	28.3
More than 1,000	640	0.4	25.0	2.0	5.8	0.6	0.3	33.6
All	174,990	100.0	9.8	7.0	2.4	0.1	0.7	20.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 -- Single Tax Units
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	11,600	12.9	-2.8	7.7	0.8	0.0	3.2	8.9
10-20	19,200	21.4	-1.3	5.1	0.7	0.0	1.6	6.1
20-30	15,180	16.9	0.2	5.9	1.1	0.0	1.4	8.6
30-40	9,860	11.0	2.1	6.8	1.4	0.0	1.1	11.5
40-50	7,460	8.3	3.7	7.3	1.7	0.0	0.9	13.6
50-75	11,860	13.2	6.1	8.0	1.8	0.0	0.8	16.7
75-100	5,980	6.7	8.7	8.2	2.1	0.1	0.7	19.9
100-200	6,460	7.2	10.9	7.8	2.7	0.2	0.6	22.2
200-500	1,280	1.4	15.1	5.5	3.6	1.3	0.5	25.9
500-1,000	140	0.2	20.9	3.3	3.9	1.8	0.4	30.4
More than 1,000	70	0.1	24.4	1.4	6.9	4.3	0.3	37.2
All	89,700	100.0	7.8	6.8	2.3	0.4	0.9	18.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	730	1.2	-7.2	7.2	0.8	0.0	1.7	2.5
10-20	1,650	2.8	-8.3	6.7	0.8	0.0	1.3	0.5
20-30	2,640	4.5	-8.2	7.0	0.8	0.0	1.4	1.0
30-40	2,700	4.6	-5.3	6.7	0.8	0.0	1.2	3.3
40-50	2,750	4.7	-2.9	7.1	0.9	0.0	1.2	6.3
50-75	7,520	12.7	0.4	7.0	1.1	0.0	1.0	9.5
75-100	7,780	13.2	3.5	7.5	1.3	0.0	0.8	13.1
100-200	21,140	35.8	7.0	8.6	1.6	0.0	0.7	17.9
200-500	9,920	16.8	12.2	7.7	2.4	*	0.6	22.8
500-1,000	1,390	2.3	19.5	5.0	3.1	*	0.5	28.1
More than 1,000	540	0.9	25.2	2.1	5.3	0.1	0.3	33.1
All	59,150	100.0	11.7	6.8	2.5	*	0.6	21.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	3.1	-23.1	9.4	0.7	0.0	3.0	-10.0
10-20	3,010	13.1	-24.1	9.8	0.8	0.0	2.0	-11.6
20-30	3,960	17.1	-17.6	10.5	0.8	0.0	1.9	-4.5
30-40	3,570	15.5	-9.5	10.4	0.8	0.0	1.5	3.2
40-50	2,690	11.7	-4.8	9.7	0.9	0.0	1.3	7.1
50-75	4,260	18.5	-0.1	9.3	1.0	0.0	0.9	11.2
75-100	2,210	9.6	3.7	9.4	1.1	0.0	0.8	15.0
100-200	2,230	9.7	7.8	9.2	1.5	0.1	0.7	19.2
200-500	340	1.5	14.4	7.2	1.9	0.1	0.6	24.1
500-1,000	30	0.1	21.8	4.4	2.1	0.2	0.5	28.9
More than 1,000	10	0.1	24.0	1.1	8.7	0.2	0.3	34.2
All	23,080	100.0	1.3	8.9	1.6	*	1.0	12.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 -- Tax Units with Children
By Expanded Cash Income Level, 2017
Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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	1,110	2.1	-24.6	9.9	0.7	0.0	2.9	-11.1
10-20	4,290	8.1	-24.9	10.0	0.8	0.0	1.9	-12.2
20-30	5,920	11.1	-17.9	10.4	0.8	0.0	1.8	-5.0
30-40	4,950	9.3	-10.7	10.3	0.8	0.0	1.5	1.9
40-50	4,130	7.8	-6.0	9.9	0.9	0.0	1.3	6.0
50-75	7,510	14.1	-1.2	9.7	1.0	0.0	1.1	10.6
75-100	5,360	10.1	2.2	10.0	1.1	0.0	0.9	14.1
100-200	12,650	23.8	5.9	10.2	1.3	0.0	0.7	18.0
200-500	5,940	11.2	12.0	8.6	1.8	0.0	0.6	22.9
500-1,000	840	1.6	20.1	5.5	2.3	*	0.5	28.4
More than 1,000	320	0.6	25.3	2.4	5.1	0.1	0.4	33.3
All	53,240	100.0	9.1	8.2	2.0	*	0.7	20.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(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 -- Elderly Tax Units
By Expanded Cash Income Level, 2017
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	1,910	4.5	-0.4	1.0	0.8	0.0	0.1	1.5
10-20	7,680	18.0	-0.2	0.5	0.6	0.0	0.4	1.4
20-30	7,010	16.4	0.1	0.7	1.2	0.0	0.6	2.5
30-40	4,370	10.2	0.3	1.0	1.8	0.0	0.5	3.6
40-50	3,420	8.0	1.3	1.3	2.2	0.0	0.6	5.4
50-75	5,830	13.7	3.2	1.7	2.4	0.0	0.6	7.8
75-100	3,920	9.2	5.9	2.2	2.6	0.1	0.5	11.4
100-200	5,870	13.8	9.4	3.2	3.2	0.2	0.5	16.4
200-500	1,880	4.4	13.4	3.8	4.5	0.8	0.4	22.8
500-1,000	280	0.7	18.9	3.0	5.2	0.9	0.3	28.4
More than 1,000	140	0.3	23.2	1.2	7.6	2.1	0.2	34.2
All	42,690	100.0	10.0	2.3	3.8	0.6	0.5	17.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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.