

T17-0045

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2019

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	12,910	7.3	-4.7	8.1	0.8	0.0	3.1	7.3
10-20	23,450	13.2	-4.9	6.1	0.7	0.0	1.7	3.6
20-30	22,400	12.6	-3.8	6.7	0.9	0.0	1.5	5.3
30-40	16,840	9.5	-1.5	7.4	1.1	0.0	1.3	8.3
40-50	13,100	7.4	0.7	7.7	1.2	0.0	1.2	10.8
50-75	24,680	13.9	3.2	7.8	1.3	0.0	1.0	13.4
75-100	17,020	9.6	5.5	7.9	1.5	*	0.9	15.7
100-200	31,540	17.8	7.8	8.5	1.7	*	0.7	18.7
200-500	11,850	6.7	12.4	7.5	2.4	0.1	0.6	23.0
500-1,000	1,530	0.9	19.8	4.9	3.0	0.2	0.5	28.3
More than 1,000	710	0.4	25.7	2.2	5.0	0.5	0.4	33.7
All	177,230	100.0	10.0	6.9	2.2	0.1	0.8	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.

(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, 2019
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	11,310	12.5	-3.0	8.0	0.8	0.0	3.2	8.9
10-20	18,490	20.5	-1.3	5.3	0.6	0.0	1.7	6.4
20-30	15,610	17.3	0.2	5.5	1.0	0.0	1.4	8.1
30-40	10,200	11.3	2.0	6.4	1.3	0.0	1.2	11.0
40-50	7,350	8.1	3.7	7.2	1.5	0.0	1.0	13.4
50-75	12,150	13.4	6.0	7.8	1.7	*	0.9	16.3
75-100	6,250	6.9	8.6	8.0	2.0	0.1	0.8	19.5
100-200	6,800	7.5	10.9	7.9	2.5	0.1	0.7	22.0
200-500	1,330	1.5	15.0	5.6	3.4	1.2	0.5	25.7
500-1,000	150	0.2	20.9	3.4	3.7	1.8	0.4	30.2
More than 1,000	80	0.1	25.2	1.5	5.9	3.7	0.3	36.5
All	90,380	100.0	8.0	6.7	2.2	0.4	0.9	18.1

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, 2019
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	-7.8	7.7	0.8	0.0	1.9	2.7
10-20	1,610	2.7	-8.8	6.9	0.7	0.0	1.5	0.4
20-30	2,500	4.2	-8.2	7.2	0.7	0.0	1.5	1.3
30-40	2,690	4.5	-5.1	6.6	0.7	0.0	1.3	3.5
40-50	2,680	4.5	-2.7	7.0	0.8	0.0	1.3	6.4
50-75	7,500	12.5	0.4	7.0	1.0	0.0	1.2	9.6
75-100	8,110	13.5	3.5	7.3	1.2	0.0	0.9	12.9
100-200	21,970	36.5	6.9	8.5	1.5	0.0	0.8	17.7
200-500	10,070	16.7	12.0	7.7	2.3	*	0.6	22.6
500-1,000	1,340	2.2	19.6	5.1	2.9	*	0.5	28.0
More than 1,000	590	1.0	25.9	2.3	4.7	0.1	0.4	33.4
All	60,210	100.0	12.0	6.7	2.4	*	0.7	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, 2019
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	740	3.1	-24.5	9.7	0.6	0.0	2.8	-11.3
10-20	3,070	13.1	-24.4	9.9	0.7	0.0	1.9	-11.8
20-30	3,930	16.7	-17.2	10.5	0.7	0.0	1.9	-4.2
30-40	3,600	15.4	-9.2	10.4	0.8	0.0	1.6	3.5
40-50	2,720	11.6	-4.6	9.6	0.8	0.0	1.3	7.2
50-75	4,340	18.5	*	9.2	0.9	0.0	1.0	11.1
75-100	2,290	9.8	3.6	9.3	1.1	0.0	0.8	14.8
100-200	2,340	10.0	7.6	9.2	1.3	0.1	0.8	18.9
200-500	350	1.5	14.2	7.1	1.8	0.1	0.7	23.8
500-1,000	30	0.1	21.5	4.4	2.1	0.2	0.5	28.7
More than 1,000	20	0.1	25.4	1.5	6.3	0.2	0.3	33.8
All	23,450	100.0	1.3	8.9	1.3	*	1.0	12.6

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, 2019
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	-26.0	10.2	0.7	0.0	2.8	-12.3
10-20	4,300	8.0	-25.3	10.1	0.8	0.0	1.9	-12.5
20-30	5,760	10.7	-17.7	10.4	0.8	0.0	1.8	-4.8
30-40	4,930	9.2	-10.5	10.3	0.8	0.0	1.5	2.1
40-50	4,020	7.5	-5.8	9.9	0.8	0.0	1.4	6.3
50-75	7,620	14.2	-1.2	9.7	0.9	0.0	1.1	10.6
75-100	5,510	10.3	2.2	9.8	1.0	0.0	1.0	14.0
100-200	13,120	24.4	5.7	10.1	1.2	0.0	0.8	17.8
200-500	6,010	11.2	11.7	8.7	1.7	0.0	0.7	22.7
500-1,000	810	1.5	20.0	5.6	2.1	*	0.6	28.3
More than 1,000	360	0.7	26.2	2.6	4.3	0.1	0.4	33.5
All	53,770	100.0	9.5	8.2	1.8	*	0.8	20.3

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, 2019
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	1,890	4.2	-0.5	1.1	0.7	0.0	0.5	1.8
10-20	7,440	16.4	-0.2	0.6	0.5	0.0	0.6	1.5
20-30	7,660	16.9	*	0.6	1.0	*	0.7	2.4
30-40	4,880	10.8	0.3	1.0	1.6	0.0	0.7	3.6
40-50	3,480	7.7	1.2	1.3	2.0	0.0	0.8	5.2
50-75	6,200	13.7	3.3	1.7	2.2	*	0.7	7.9
75-100	4,390	9.7	5.9	2.2	2.3	0.1	0.7	11.2
100-200	6,420	14.2	9.4	3.2	2.9	0.2	0.6	16.2
200-500	2,010	4.4	13.4	3.8	4.2	0.8	0.5	22.6
500-1,000	290	0.6	19.0	3.0	4.9	0.9	0.4	28.2
More than 1,000	160	0.4	24.0	1.3	6.8	1.8	0.3	34.1
All	45,260	100.0	10.2	2.3	3.4	0.5	0.6	17.1

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

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

Note: 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.