

## T17-0049

## Average Effective Federal Tax Rates -- All Tax Units

## By Expanded Cash Income Level, 2027

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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>	11,720	6.3	-5.6	8.5	0.7	0.0	3.0	6.7
<b>10-20</b>	19,720	10.6	-5.5	6.9	0.6	0.0	1.8	3.8
<b>20-30</b>	23,050	12.4	-3.3	6.0	0.7	0.0	1.3	4.7
<b>30-40</b>	17,940	9.6	-1.2	6.1	0.9	0.0	1.2	6.9
<b>40-50</b>	13,980	7.5	0.9	6.8	1.0	0.0	1.1	9.8
<b>50-75</b>	28,590	15.3	3.5	7.4	1.1	0.0	0.9	12.9
<b>75-100</b>	18,870	10.1	5.6	7.4	1.2	*	0.8	15.0
<b>100-200</b>	35,420	19.0	7.6	8.2	1.4	*	0.7	17.9
<b>200-500</b>	13,520	7.2	11.8	8.0	1.9	0.1	0.6	22.4
<b>500-1,000</b>	1,580	0.8	19.7	5.5	2.4	0.2	0.5	28.3
<b>More than 1,000</b>	1,070	0.6	26.6	2.4	3.9	0.4	0.3	33.6
<b>All</b>	186,640	100.0	10.8	6.6	1.9	0.1	0.7	20.2

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.

## T17-0049

**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2027**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	10,020	10.8	-3.7	8.4	0.8	0.0	3.1	8.6
<b>10-20</b>	14,870	16.0	-1.2	6.2	0.6	0.0	1.8	7.4
<b>20-30</b>	16,420	17.6	0.5	4.6	0.7	0.0	1.2	7.0
<b>30-40</b>	11,710	12.6	1.5	4.7	1.0	0.0	1.0	8.1
<b>40-50</b>	7,950	8.5	3.3	5.9	1.2	0.0	0.9	11.4
<b>50-75</b>	14,720	15.8	5.9	7.2	1.4	*	0.8	15.2
<b>75-100</b>	7,050	7.6	8.5	7.4	1.7	0.1	0.7	18.4
<b>100-200</b>	7,910	8.5	10.6	8.0	2.0	0.1	0.6	21.3
<b>200-500</b>	1,540	1.7	14.6	6.5	2.7	1.1	0.5	25.3
<b>500-1,000</b>	140	0.2	20.8	3.8	2.8	2.3	0.4	30.1
<b>More than 1,000</b>	130	0.1	25.4	1.6	5.0	2.5	0.3	34.8
<b>All</b>	93,140	100.0	8.3	6.3	1.9	0.4	0.8	17.6

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.

## T17-0049

**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2027**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	750	1.2	-7.4	7.9	0.8	0.0	1.8	3.1
<b>10-20</b>	1,560	2.4	-9.8	7.2	0.8	0.0	1.5	-0.4
<b>20-30</b>	2,290	3.5	-8.4	7.9	0.7	0.0	1.3	1.6
<b>30-40</b>	2,490	3.9	-4.7	6.7	0.6	0.0	1.2	3.8
<b>40-50</b>	2,860	4.4	-2.0	6.6	0.7	0.0	1.2	6.6
<b>50-75</b>	8,070	12.5	0.7	6.6	0.8	0.0	1.1	9.2
<b>75-100</b>	8,570	13.3	3.6	6.8	0.9	0.0	0.8	12.1
<b>100-200</b>	24,030	37.2	6.7	8.1	1.2	0.0	0.7	16.7
<b>200-500</b>	11,380	17.6	11.3	8.2	1.8	*	0.6	22.0
<b>500-1,000</b>	1,390	2.1	19.5	5.7	2.3	*	0.5	28.0
<b>More than 1,000</b>	900	1.4	26.8	2.6	3.7	0.1	0.3	33.4
<b>All</b>	64,660	100.0	12.9	6.5	2.0	*	0.6	22.0

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.

## T17-0049

**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2027**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	770	3.1	-25.9	10.1	0.6	0.0	2.6	-12.6
<b>10-20</b>	3,000	12.0	-24.6	10.3	0.7	0.0	1.9	-11.8
<b>20-30</b>	3,950	15.8	-16.5	10.5	0.6	0.0	1.7	-3.7
<b>30-40</b>	3,400	13.6	-8.4	10.3	0.7	0.0	1.6	4.2
<b>40-50</b>	2,780	11.1	-3.7	9.4	0.7	0.0	1.2	7.7
<b>50-75</b>	4,890	19.5	0.5	9.1	0.8	0.0	1.0	11.3
<b>75-100</b>	2,710	10.8	3.9	8.9	0.9	0.0	0.8	14.6
<b>100-200</b>	2,950	11.8	7.2	9.2	1.1	*	0.7	18.3
<b>200-500</b>	480	1.9	13.9	7.3	1.6	*	0.6	23.5
<b>500-1,000</b>	30	0.1	21.9	5.0	1.6	0.2	0.6	29.3
<b>More than 1,000</b>	20	0.1	26.6	1.9	4.2	0.2	0.3	33.2
<b>All</b>	25,020	100.0	2.3	8.8	1.1	*	1.0	13.2

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.

## T17-0049

**Average Effective Federal Tax Rates -- Tax Units with Children  
By Expanded Cash Income Level, 2027  
Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	1,100	2.0	-28.0	10.8	0.7	0.0	2.9	-13.7
<b>10-20</b>	4,060	7.3	-25.3	10.3	0.7	0.0	1.8	-12.5
<b>20-30</b>	5,370	9.6	-17.3	10.5	0.7	0.0	1.6	-4.6
<b>30-40</b>	4,580	8.2	-9.8	10.2	0.7	0.0	1.5	2.5
<b>40-50</b>	4,080	7.3	-4.7	9.7	0.7	0.0	1.3	7.0
<b>50-75</b>	8,000	14.4	-0.6	9.6	0.8	0.0	1.1	10.8
<b>75-100</b>	5,820	10.5	2.5	9.5	0.8	0.0	0.9	13.8
<b>100-200</b>	14,320	25.7	5.7	9.9	1.0	0.0	0.8	17.4
<b>200-500</b>	6,790	12.2	10.9	9.2	1.4	0.0	0.6	22.1
<b>500-1,000</b>	850	1.5	19.9	6.3	1.7	*	0.5	28.5
<b>More than 1,000</b>	530	1.0	27.2	2.9	3.2	*	0.4	33.7
<b>All</b>	55,700	100.0	10.7	8.0	1.6	*	0.7	21.0

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

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

Note: 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.

## T17-0049

**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2027**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	2,170	3.8	-0.4	1.5	0.8	0.0	0.5	2.3
<b>10-20</b>	5,740	10.1	-0.4	1.0	0.5	*	0.7	1.7
<b>20-30</b>	9,690	17.1	0.1	0.6	0.7	0.0	0.7	2.0
<b>30-40</b>	7,420	13.1	0.3	0.8	1.0	0.0	0.6	2.8
<b>40-50</b>	4,970	8.8	1.2	1.0	1.4	0.0	0.7	4.4
<b>50-75</b>	8,810	15.5	3.6	1.5	1.6	*	0.7	7.4
<b>75-100</b>	5,920	10.4	6.3	2.1	1.8	0.1	0.6	10.8
<b>100-200</b>	8,500	15.0	9.2	3.0	2.1	0.1	0.6	15.0
<b>200-500</b>	2,490	4.4	13.4	4.1	3.2	0.6	0.5	21.8
<b>500-1,000</b>	310	0.6	19.6	3.3	3.9	1.0	0.3	28.1
<b>More than 1,000</b>	270	0.5	25.4	1.5	5.3	1.2	0.2	33.5
<b>All</b>	56,780	100.0	10.9	2.3	2.7	0.4	0.5	16.7

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.