

T17-0061

Share of Federal Taxes - All Tax Units

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	6.3	0.4	-0.2	0.5	0.1	0.0	1.5	0.1
10-20	10.6	1.6	-0.8	1.7	0.5	*	4.1	0.3
20-30	12.4	3.1	-0.9	2.8	1.2	*	5.9	0.7
30-40	9.6	3.4	-0.4	3.1	1.5	*	5.6	1.2
40-50	7.5	3.4	0.3	3.5	1.8	*	5.2	1.7
50-75	15.3	9.5	3.1	10.6	5.4	0.3	12.7	6.2
75-100	10.1	8.9	4.6	9.9	5.8	2.2	10.1	6.7
100-200	19.0	26.4	18.5	32.6	19.3	6.7	26.0	23.5
200-500	7.2	20.2	22.0	24.2	20.4	22.4	16.7	22.2
500-1,000	0.8	5.6	10.2	4.7	7.0	11.5	3.8	7.8
More than 1,000	0.6	17.8	43.7	6.4	36.3	56.1	8.2	29.6
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.

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Share of Federal Taxes - Single Tax Units

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	10.8	1.1	-0.5	1.5	0.5	0.0	4.3	0.5
10-20	16.0	4.6	-0.7	4.5	1.5	*	9.9	1.9
20-30	17.6	8.4	0.5	6.1	3.3	*	12.6	3.3
30-40	12.6	8.3	1.5	6.2	4.3	*	10.5	3.9
40-50	8.5	7.3	2.9	6.8	4.8	*	8.4	4.7
50-75	15.8	18.3	12.9	20.9	13.6	0.3	18.5	16.0
75-100	7.6	12.4	12.6	14.7	11.6	2.5	11.3	13.0
100-200	8.5	21.3	27.0	27.2	22.7	6.6	16.1	25.6
200-500	1.7	8.5	15.0	8.8	12.6	24.3	5.0	12.1
500-1,000	0.2	1.9	4.8	1.2	2.9	11.9	0.8	3.2
More than 1,000	0.1	7.9	24.0	2.0	21.2	53.5	2.5	15.5
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.

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Share of Federal Taxes - Married Tax Units, Filing Jointly

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	1.2	*	*	*	*	0.0	0.1	0.0
10-20	2.4	0.2	-0.2	0.2	0.1	0.0	0.5	0.0
20-30	3.5	0.5	-0.3	0.6	0.2	*	1.1	*
30-40	3.9	0.7	-0.3	0.8	0.2	0.0	1.5	0.1
40-50	4.4	1.1	-0.2	1.1	0.4	0.0	2.2	0.3
50-75	12.5	4.3	0.3	4.4	1.7	0.1	7.7	1.8
75-100	13.3	6.4	1.8	6.7	3.0	0.2	8.7	3.6
100-200	37.2	29.0	15.0	36.1	18.0	1.2	33.2	22.2
200-500	17.6	27.0	23.8	33.9	24.5	8.6	26.0	26.8
500-1,000	2.1	7.8	11.9	6.9	9.1	7.7	6.2	9.9
More than 1,000	1.4	23.1	48.2	9.1	42.2	81.4	12.5	35.2
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.

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Share of Federal Taxes - Head of Household Tax Units

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	3.1	0.3	n/a	0.4	0.2	0.0	0.9	-0.3
10-20	12.0	3.0	n/a	3.5	1.8	0.0	5.9	-2.7
20-30	15.8	6.4	n/a	7.6	3.7	*	11.2	-1.8
30-40	13.6	7.7	n/a	9.1	4.6	0.0	12.6	2.4
40-50	11.1	8.2	n/a	8.8	5.3	0.0	10.5	4.7
50-75	19.5	19.7	n/a	20.3	14.1	0.0	19.8	16.9
75-100	10.8	15.3	n/a	15.5	12.9	0.0	12.8	17.1
100-200	11.8	25.1	n/a	26.2	25.7	40.6	19.1	34.9
200-500	1.9	8.0	n/a	6.7	11.5	11.5	5.0	14.1
500-1,000	0.1	1.3	n/a	0.8	2.0	11.5	0.8	2.9
More than 1,000	0.1	4.7	n/a	1.0	17.9	36.4	1.4	11.9
All	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are therefore not shown in this analysis.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.

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Share of Federal Taxes - Tax Units with Children

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	2.0	0.1	-0.2	0.1	*	0.0	0.4	-0.1
10-20	7.3	0.8	-2.0	1.1	0.4	0.0	2.1	-0.5
20-30	9.6	1.8	-2.9	2.3	0.7	*	4.0	-0.4
30-40	8.2	2.1	-1.9	2.7	0.9	*	4.3	0.2
40-50	7.3	2.4	-1.1	3.0	1.1	0.0	4.3	0.8
50-75	14.4	6.5	-0.4	7.8	3.2	0.0	10.3	3.4
75-100	10.5	6.7	1.6	7.9	3.5	*	8.7	4.4
100-200	25.7	26.5	14.1	32.8	16.7	1.0	28.0	22.1
200-500	12.2	24.8	25.1	28.5	22.3	6.1	21.4	26.0
500-1,000	1.5	7.4	13.8	5.9	8.0	8.5	5.4	9.9
More than 1,000	1.0	21.2	53.9	7.8	42.6	84.1	11.0	34.0
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

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>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.

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Share of Federal Taxes - Elderly Tax Units

By Expanded Cash Income Level, 2027

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 dollars) ¹	Share of Total							
	Tax Units	Expanded Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Tax ⁴
Less than 10	3.8	0.2	*	0.1	0.1	0.0	0.2	*
10-20	10.1	1.9	-0.1	0.8	0.4	*	2.5	0.2
20-30	17.1	5.0	0.1	1.3	1.3	*	6.3	0.6
30-40	13.1	5.4	0.2	1.8	2.1	*	6.7	0.9
40-50	8.8	4.6	0.5	2.1	2.4	*	6.4	1.2
50-75	15.5	11.3	3.8	7.4	6.7	0.3	14.8	5.0
75-100	10.4	10.7	6.2	9.7	7.2	2.4	12.5	7.0
100-200	15.0	23.9	20.2	31.7	18.9	7.0	25.4	21.3
200-500	4.4	14.4	17.8	26.1	17.1	23.1	13.3	18.5
500-1,000	0.6	4.3	7.8	6.3	6.2	11.0	2.8	7.2
More than 1,000	0.5	18.7	43.7	12.1	36.8	55.3	8.6	37.8
All	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05; ** Insufficient data.

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>. 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.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare Tax.

(4) Excludes customs duties.