

T18-0080

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2017 ¹

Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) 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	12,700	7.5	-4.6	7.7	0.7	0.0	1.4	5.2
10-20	22,130	13.0	-5.4	6.4	0.6	0.0	1.0	2.7
20-30	19,250	11.3	-4.9	7.4	0.8	0.0	1.0	4.3
30-40	15,450	9.1	-1.7	7.8	0.9	0.0	0.9	7.8
40-50	13,430	7.9	0.7	7.8	1.0	0.0	0.8	10.4
50-75	25,060	14.8	3.1	8.0	1.1	0.0	0.7	12.9
75-100	16,410	9.7	5.3	8.0	1.3	*	0.7	15.4
100-200	29,920	17.6	7.6	8.5	1.5	0.1	0.6	18.3
200-500	12,100	7.1	12.3	7.5	2.0	0.2	0.5	22.5
500-1,000	1,560	0.9	19.5	4.8	2.5	0.2	0.4	27.4
More than 1,000	680	0.4	24.8	1.9	4.6	0.6	0.3	32.2
All	169,910	100.0	9.8	7.0	2.0	0.1	0.6	19.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

T18-0080
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) 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	10,250	12.7	-3.1	7.8	0.7	0.0	1.5	7.0
10-20	16,050	19.9	-1.9	6.0	0.6	0.0	1.1	5.8
20-30	11,540	14.3	-0.1	6.8	0.9	0.0	1.0	8.6
30-40	8,600	10.7	2.3	7.5	1.1	0.0	0.9	11.8
40-50	7,180	8.9	4.2	7.8	1.2	0.0	0.8	14.1
50-75	12,180	15.1	6.1	8.1	1.4	0.0	0.7	16.3
75-100	6,100	7.6	8.6	8.4	1.7	*	0.7	19.5
100-200	6,560	8.1	10.8	8.1	2.1	0.2	0.6	21.8
200-500	1,350	1.7	14.9	5.6	2.9	1.6	0.5	25.4
500-1,000	150	0.2	21.0	3.4	3.0	2.0	0.4	29.8
More than 1,000	80	0.1	24.2	1.3	5.5	4.0	0.3	35.3
All	80,720	100.0	8.2	7.1	1.9	0.5	0.7	18.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

T18-0080
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,490	2.4	-3.7	5.6	0.5	0.0	0.4	2.8
10-20	2,830	4.5	-5.0	5.4	0.5	0.0	0.9	1.8
20-30	3,480	5.5	-6.3	5.7	0.5	0.0	0.9	0.8
30-40	3,240	5.2	-4.7	5.8	0.6	0.0	0.8	2.5
40-50	3,190	5.1	-2.6	6.0	0.7	0.0	0.9	4.9
50-75	7,570	12.0	0.2	6.7	0.9	0.0	0.8	8.5
75-100	7,660	12.2	3.2	7.3	1.1	0.0	0.7	12.2
100-200	20,760	33.0	6.6	8.6	1.3	0.0	0.6	17.1
200-500	10,300	16.4	11.9	7.8	1.9	*	0.5	22.0
500-1,000	1,370	2.2	19.3	5.0	2.5	*	0.5	27.2
More than 1,000	570	0.9	25.1	2.1	4.2	0.1	0.3	31.9
All	62,890	100.0	11.4	6.7	2.0	*	0.6	20.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

T18-0080
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) 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	810	3.5	-23.3	9.4	0.5	0.0	1.1	-12.2
10-20	3,000	13.0	-24.5	9.8	0.6	0.0	1.0	-13.1
20-30	3,890	16.9	-18.3	10.5	0.6	0.0	1.0	-6.2
30-40	3,240	14.0	-10.0	10.3	0.7	0.0	0.9	1.8
40-50	2,710	11.8	-5.2	9.7	0.7	0.0	0.8	6.1
50-75	4,580	19.9	-0.5	9.5	0.8	0.0	0.7	10.5
75-100	2,270	9.8	3.3	9.4	0.9	0.0	0.7	14.3
100-200	2,140	9.3	7.7	9.1	1.2	0.1	0.7	18.7
200-500	340	1.5	14.4	7.1	1.6	0.1	0.6	23.7
500-1,000	30	0.1	21.2	4.5	1.7	0.2	0.5	28.0
More than 1,000	20	0.1	22.9	1.1	7.6	0.2	0.3	32.0
All	23,080	100.0	1.1	8.8	1.3	*	0.7	12.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

T18-0080
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) 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	1,220	2.3	-25.1	10.0	0.6	0.0	0.8	-13.7
10-20	4,440	8.4	-25.1	10.1	0.7	0.0	1.0	-13.4
20-30	5,820	11.1	-18.6	10.5	0.7	0.0	1.0	-6.5
30-40	4,660	8.8	-11.2	10.4	0.7	0.0	0.9	0.8
40-50	3,960	7.5	-6.3	10.0	0.7	0.0	0.9	5.2
50-75	7,780	14.8	-1.6	9.7	0.8	0.0	0.8	9.7
75-100	5,380	10.2	2.0	9.9	0.9	0.0	0.7	13.5
100-200	12,090	22.9	5.7	10.2	1.0	0.0	0.7	17.5
200-500	5,960	11.3	11.8	8.6	1.5	0.0	0.6	22.5
500-1,000	830	1.6	19.9	5.5	1.9	*	0.5	27.7
More than 1,000	350	0.7	25.2	2.3	4.2	0.1	0.3	32.1
All	52,710	100.0	9.1	8.1	1.7	*	0.6	19.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** 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) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

T18-0080
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) 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	1,870	4.7	-0.6	1.3	0.7	0.0	-0.2	1.2
10-20	5,930	15.0	-0.2	0.7	0.5	0.0	0.4	1.4
20-30	5,330	13.5	0.0	1.0	1.0	0.0	0.5	2.5
30-40	4,120	10.4	0.4	1.3	1.3	0.0	0.5	3.5
40-50	3,440	8.7	1.5	1.5	1.5	0.0	0.6	5.0
50-75	6,150	15.5	3.3	1.7	1.9	0.0	0.5	7.4
75-100	3,990	10.1	5.8	2.2	2.2	0.1	0.5	10.7
100-200	5,960	15.1	9.0	3.4	2.5	0.2	0.5	15.6
200-500	1,940	4.9	13.0	3.9	3.6	1.0	0.4	21.9
500-1,000	270	0.7	18.8	3.0	4.1	1.0	0.3	27.1
More than 1,000	150	0.4	23.2	1.1	6.0	2.1	0.2	32.6
All	39,610	100.0	10.0	2.5	3.0	0.6	0.4	16.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law in place for year 2017 as of August 23, 2018. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.