

## T18-0082

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

By Expanded Cash Income Level, 2018 <sup>1</sup>

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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>
Less than 10	12,470	7.3	-4.8	7.8	0.5	0.0	1.6	5.1
10-20	22,070	12.8	-5.8	6.6	0.4	0.0	1.2	2.5
20-30	19,700	11.5	-5.2	7.3	0.6	0.0	1.1	3.8
30-40	15,860	9.2	-2.5	7.8	0.6	0.0	1.0	7.0
40-50	13,810	8.0	0.0	7.9	0.7	0.0	1.0	9.5
50-75	25,290	14.7	2.0	7.9	0.8	0.0	0.8	11.6
75-100	16,840	9.8	4.3	8.0	0.9	0.0	0.8	14.0
100-200	29,800	17.3	6.4	8.5	1.0	*	0.7	16.7
200-500	12,610	7.3	10.7	7.5	1.4	0.1	0.6	20.3
500-1,000	1,620	0.9	17.3	4.9	1.7	0.1	0.5	24.6
More than 1,000	690	0.4	24.1	2.0	3.3	0.5	0.4	30.2
All	172,000	100.0	8.7	6.9	1.4	0.1	0.7	17.8

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

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

(1) Calendar year. Baseline is current law as of 7/20/2018. 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.

**T18-0082**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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	12.2	-3.2	7.9	0.5	0.0	1.8	7.0
<b>10-20</b>	16,050	19.6	-2.1	6.1	0.5	0.0	1.3	5.7
<b>20-30</b>	11,990	14.6	-0.5	6.6	0.7	0.0	1.1	7.9
<b>30-40</b>	8,960	10.9	1.6	7.4	0.8	0.0	1.0	10.8
<b>40-50</b>	7,490	9.1	3.4	7.9	0.9	0.0	0.9	13.0
<b>50-75</b>	12,380	15.1	5.0	8.1	1.0	0.0	0.8	14.8
<b>75-100</b>	6,290	7.7	7.6	8.4	1.2	0.0	0.8	18.0
<b>100-200</b>	6,480	7.9	9.9	8.0	1.5	0.1	0.7	20.1
<b>200-500</b>	1,380	1.7	14.2	5.6	2.1	0.8	0.5	23.2
<b>500-1,000</b>	150	0.2	21.1	3.5	2.1	1.1	0.5	28.2
<b>More than 1,000</b>	80	0.1	24.2	1.4	4.0	3.5	0.3	33.4
<b>All</b>	81,940	100.0	7.4	7.1	1.4	0.3	0.8	17.0

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

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

(1) Calendar year. Baseline is current law as of 7/20/2018. 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.

## T18-0082

**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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>	1,510	2.4	-4.4	5.9	0.4	0.0	0.7	2.5
<b>10-20</b>	2,690	4.3	-5.7	5.3	0.4	0.0	1.1	1.0
<b>20-30</b>	3,540	5.6	-6.3	5.8	0.4	0.0	1.2	1.0
<b>30-40</b>	3,260	5.1	-5.1	5.8	0.4	0.0	1.1	2.3
<b>40-50</b>	3,250	5.1	-3.1	6.0	0.5	0.0	1.1	4.5
<b>50-75</b>	7,510	11.8	-0.6	6.6	0.6	0.0	0.9	7.6
<b>75-100</b>	7,800	12.3	2.2	7.2	0.8	0.0	0.8	11.0
<b>100-200</b>	20,710	32.6	5.4	8.5	0.9	0.0	0.8	15.6
<b>200-500</b>	10,750	16.9	10.1	7.8	1.3	0.0	0.6	19.8
<b>500-1,000</b>	1,420	2.2	16.8	5.1	1.7	*	0.5	24.1
<b>More than 1,000</b>	580	0.9	24.2	2.2	3.0	0.1	0.4	29.8
<b>All</b>	63,440	100.0	10.2	6.7	1.4	*	0.7	18.9

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

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

(1) Calendar year. Baseline is current law as of 7/20/2018. 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.

## T18-0082

**Average Effective Federal Tax Rates -- Head of Household Tax Units  
By Expanded Cash Income Level, 2018 <sup>1</sup>  
Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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>	800	3.4	-23.6	9.4	0.4	0.0	1.6	-12.3
<b>10-20</b>	3,050	13.1	-25.1	9.8	0.4	0.0	1.1	-13.7
<b>20-30</b>	3,830	16.5	-19.3	10.6	0.4	0.0	1.1	-7.3
<b>30-40</b>	3,290	14.1	-11.6	10.3	0.5	0.0	1.0	0.3
<b>40-50</b>	2,680	11.5	-6.5	9.9	0.5	0.0	0.9	4.7
<b>50-75</b>	4,650	20.0	-2.3	9.4	0.5	0.0	0.8	8.5
<b>75-100</b>	2,360	10.1	1.8	9.4	0.6	0.0	0.8	12.7
<b>100-200</b>	2,160	9.3	6.3	9.1	0.8	0.0	0.8	17.0
<b>200-500</b>	360	1.6	13.1	7.2	1.1	*	0.7	22.1
<b>500-1,000</b>	30	0.1	21.2	4.5	1.2	0.1	0.6	27.6
<b>More than 1,000</b>	20	0.1	23.3	1.1	5.5	0.1	0.3	30.3
<b>All</b>	23,260	100.0	0.0	8.8	1.0	*	0.8	10.6

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

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

(1) Calendar year. Baseline is current law as of 7/20/2018. 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.

**T18-0082**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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>	1,230	2.3	-25.6	10.1	0.5	0.0	1.1	-14.0
<b>10-20</b>	4,520	8.5	-25.8	10.1	0.5	0.0	1.1	-14.1
<b>20-30</b>	5,750	10.8	-19.6	10.5	0.5	0.0	1.1	-7.5
<b>30-40</b>	4,760	9.0	-12.5	10.4	0.5	0.0	1.0	-0.6
<b>40-50</b>	3,930	7.4	-7.6	10.0	0.5	0.0	1.0	3.9
<b>50-75</b>	7,790	14.7	-3.2	9.7	0.5	0.0	0.9	7.9
<b>75-100</b>	5,410	10.2	0.6	9.9	0.6	0.0	0.9	11.9
<b>100-200</b>	11,970	22.6	4.3	10.2	0.7	0.0	0.8	15.9
<b>200-500</b>	6,220	11.7	9.8	8.6	1.0	0.0	0.7	20.1
<b>500-1,000</b>	870	1.7	17.4	5.5	1.3	0.0	0.6	24.8
<b>More than 1,000</b>	360	0.7	24.2	2.4	2.9	0.1	0.4	30.0
<b>All</b>	53,040	100.0	7.7	8.1	1.2	*	0.7	17.7

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 current law as of 7/20/2018. 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.

**T18-0082**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>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>	1,920	4.7	-0.8	1.6	0.5	0.0	0.4	1.6
<b>10-20</b>	5,890	14.4	-0.2	0.7	0.4	0.0	0.7	1.5
<b>20-30</b>	5,610	13.7	0.0	1.0	0.7	0.0	0.8	2.4
<b>30-40</b>	4,260	10.4	0.3	1.3	0.9	0.0	0.7	3.3
<b>40-50</b>	3,600	8.8	1.3	1.6	1.1	0.0	0.8	4.7
<b>50-75</b>	6,280	15.4	2.8	1.7	1.3	0.0	0.7	6.6
<b>75-100</b>	4,230	10.4	5.1	2.2	1.5	0.0	0.7	9.4
<b>100-200</b>	6,160	15.1	7.9	3.4	1.8	0.1	0.6	13.7
<b>200-500</b>	2,040	5.0	11.7	3.9	2.6	0.5	0.5	19.2
<b>500-1,000</b>	270	0.7	16.9	3.0	2.9	0.5	0.4	23.7
<b>More than 1,000</b>	150	0.4	22.9	1.2	4.3	1.8	0.3	30.4
<b>All</b>	40,870	100.0	9.3	2.5	2.1	0.4	0.6	14.8

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 current law as of 7/20/2018. 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.