

## T18-0084

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

By Expanded Cash Income Level, 2019 <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	12,360	7.1	-4.9	8.0	0.6	0.0	1.7	5.3
10-20	21,830	12.6	-5.8	6.7	0.6	0.0	1.1	2.6
20-30	19,680	11.4	-5.1	7.2	0.7	0.0	0.9	3.7
30-40	15,950	9.2	-2.5	7.8	0.8	0.0	0.8	6.9
40-50	13,720	7.9	-0.1	7.9	0.9	0.0	0.8	9.4
50-75	25,380	14.7	2.1	7.9	1.0	0.0	0.7	11.6
75-100	17,050	9.9	4.4	8.0	1.1	0.0	0.7	14.2
100-200	29,950	17.3	6.5	8.4	1.3	*	0.6	16.8
200-500	13,450	7.8	10.8	7.5	1.7	0.1	0.5	20.5
500-1,000	1,780	1.0	17.2	4.9	2.1	0.1	0.4	24.8
More than 1,000	740	0.4	24.0	2.0	4.0	0.4	0.3	30.7
All	173,110	100.0	8.9	6.9	1.7	0.1	0.6	18.2

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 2019 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.

**T18-0084**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2019 <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>	9,960	12.1	-3.3	8.0	0.6	0.0	1.8	7.2
<b>10-20</b>	15,930	19.4	-2.1	6.2	0.6	0.0	1.1	5.8
<b>20-30</b>	11,970	14.5	-0.4	6.5	0.8	0.0	0.8	7.7
<b>30-40</b>	9,000	10.9	1.5	7.4	1.0	0.0	0.8	10.7
<b>40-50</b>	7,500	9.1	3.3	7.7	1.1	0.0	0.8	12.8
<b>50-75</b>	12,400	15.1	5.0	7.9	1.3	0.0	0.7	14.8
<b>75-100</b>	6,480	7.9	7.6	8.3	1.5	0.0	0.6	18.1
<b>100-200</b>	6,700	8.1	9.8	7.9	1.9	0.1	0.5	20.2
<b>200-500</b>	1,500	1.8	14.3	5.6	2.6	0.7	0.4	23.6
<b>500-1,000</b>	160	0.2	20.9	3.6	2.6	1.1	0.4	28.5
<b>More than 1,000</b>	90	0.1	24.1	1.4	4.8	3.3	0.3	33.9
<b>All</b>	82,350	100.0	7.6	7.0	1.7	0.3	0.6	17.2

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 2019 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.

**T18-0084**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2019 <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>	1,480	2.3	-4.1	6.1	0.5	0.0	0.6	3.1
<b>10-20</b>	2,630	4.1	-5.6	5.4	0.5	0.0	1.0	1.2
<b>20-30</b>	3,590	5.6	-6.2	5.8	0.5	0.0	1.0	1.1
<b>30-40</b>	3,280	5.1	-5.0	5.9	0.5	0.0	0.8	2.2
<b>40-50</b>	3,060	4.8	-3.1	6.1	0.6	0.0	0.8	4.4
<b>50-75</b>	7,500	11.7	-0.5	6.6	0.8	0.0	0.7	7.7
<b>75-100</b>	7,770	12.2	2.3	7.2	0.9	0.0	0.7	11.2
<b>100-200</b>	20,580	32.2	5.5	8.5	1.1	0.0	0.6	15.7
<b>200-500</b>	11,440	17.9	10.2	7.8	1.6	0.0	0.5	20.1
<b>500-1,000</b>	1,560	2.4	16.7	5.1	2.1	*	0.4	24.3
<b>More than 1,000</b>	620	1.0	24.1	2.2	3.6	0.1	0.3	30.3
<b>All</b>	63,940	100.0	10.5	6.6	1.8	*	0.5	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 2019 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.

**T18-0084**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2019 <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>	790	3.4	-24.2	9.5	0.5	0.0	1.8	-12.5
<b>10-20</b>	2,990	12.8	-25.2	9.9	0.6	0.0	1.2	-13.5
<b>20-30</b>	3,780	16.1	-19.2	10.6	0.5	0.0	1.0	-7.1
<b>30-40</b>	3,310	14.2	-11.6	10.6	0.6	0.0	0.8	0.3
<b>40-50</b>	2,770	11.8	-6.4	10.0	0.6	0.0	0.7	4.9
<b>50-75</b>	4,720	20.1	-1.9	9.5	0.7	0.0	0.6	8.9
<b>75-100</b>	2,370	10.1	1.9	9.5	0.8	0.0	0.6	12.8
<b>100-200</b>	2,210	9.5	6.4	9.1	1.0	0.0	0.6	17.1
<b>200-500</b>	380	1.6	13.0	7.1	1.4	0.0	0.5	22.0
<b>500-1,000</b>	40	0.2	21.3	4.6	1.4	0.2	0.4	27.9
<b>More than 1,000</b>	20	0.1	23.1	1.1	6.7	0.1	0.3	31.2
<b>All</b>	23,420	100.0	0.3	8.8	1.2	*	0.7	11.0

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 2019 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.

**T18-0084**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2019 <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>	1,210	2.3	-26.0	10.2	0.6	0.0	1.4	-13.9
<b>10-20</b>	4,460	8.4	-25.8	10.1	0.6	0.0	1.1	-13.9
<b>20-30</b>	5,660	10.6	-19.5	10.5	0.6	0.0	1.1	-7.3
<b>30-40</b>	4,870	9.1	-12.5	10.6	0.6	0.0	0.9	-0.4
<b>40-50</b>	4,010	7.5	-7.5	10.2	0.6	0.0	0.7	4.0
<b>50-75</b>	7,800	14.6	-2.9	9.8	0.7	0.0	0.7	8.3
<b>75-100</b>	5,390	10.1	0.7	10.0	0.7	0.0	0.7	12.1
<b>100-200</b>	11,810	22.1	4.4	10.2	0.9	0.0	0.6	16.0
<b>200-500</b>	6,600	12.4	9.8	8.6	1.3	0.0	0.5	20.3
<b>500-1,000</b>	960	1.8	17.3	5.6	1.6	0.0	0.5	24.9
<b>More than 1,000</b>	390	0.7	24.2	2.4	3.6	0.1	0.3	30.5
<b>All</b>	53,380	100.0	8.1	8.0	1.5	*	0.6	18.2

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 2019 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.

**T18-0084**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2019<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>	1,890	4.5	-0.5	1.4	0.7	0.0	-0.2	1.4
<b>10-20</b>	5,800	13.8	-0.3	0.8	0.5	0.0	0.4	1.4
<b>20-30</b>	5,720	13.7	0.0	1.0	0.8	0.0	0.5	2.3
<b>30-40</b>	4,300	10.3	0.3	1.3	1.1	0.0	0.5	3.2
<b>40-50</b>	3,670	8.8	1.3	1.4	1.4	0.0	0.5	4.6
<b>50-75</b>	6,510	15.5	2.9	1.7	1.6	0.0	0.5	6.7
<b>75-100</b>	4,390	10.5	5.1	2.3	1.8	0.0	0.5	9.7
<b>100-200</b>	6,490	15.5	8.0	3.3	2.2	0.1	0.5	14.0
<b>200-500</b>	2,230	5.3	11.8	3.9	3.1	0.5	0.4	19.6
<b>500-1,000</b>	290	0.7	16.7	3.0	3.6	0.6	0.3	24.1
<b>More than 1,000</b>	160	0.4	22.7	1.2	5.3	1.7	0.2	31.0
<b>All</b>	41,920	100.0	9.4	2.5	2.7	0.4	0.4	15.3

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 2019 as of August 23, 2018. For more information on TPC's baseline definitions, see :

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(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.