

T18-0086

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2025 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	11,220	6.2	-5.4	8.1	0.8	0.0	1.4	4.8
10-20	19,350	10.8	-5.8	6.9	0.7	0.0	1.0	2.8
20-30	19,670	10.9	-4.7	6.9	0.8	0.0	0.9	3.8
30-40	16,970	9.4	-2.4	7.3	0.9	0.0	0.8	6.6
40-50	14,010	7.8	0.0	7.3	1.1	0.0	0.8	9.1
50-75	27,060	15.0	2.5	7.5	1.2	0.0	0.8	11.9
75-100	18,310	10.2	4.7	7.8	1.4	0.0	0.7	14.6
100-200	33,630	18.7	6.9	8.3	1.5	*	0.7	17.4
200-500	15,490	8.6	10.8	7.7	2.1	0.1	0.6	21.2
500-1,000	2,190	1.2	17.4	5.2	2.5	0.1	0.5	25.7
More than 1,000	840	0.5	24.4	2.2	4.6	0.4	0.3	31.9
All	179,940	100.0	9.4	6.9	2.1	*	0.6	19.0

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 2025 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.

T18-0086
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2025 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	8,940	10.5	-3.6	8.1	0.8	0.0	1.5	6.8
10-20	14,190	16.7	-2.2	6.4	0.7	0.0	1.1	6.0
20-30	12,460	14.7	-0.4	5.8	0.9	0.0	0.8	7.1
30-40	9,630	11.3	1.2	6.5	1.2	0.0	0.8	9.7
40-50	7,590	9.0	2.9	6.9	1.3	0.0	0.8	11.9
50-75	13,480	15.9	5.1	7.2	1.5	0.0	0.7	14.6
75-100	7,440	8.8	7.5	7.8	1.9	0.0	0.7	17.8
100-200	8,260	9.7	10.0	7.9	2.3	*	0.6	20.8
200-500	1,880	2.2	14.1	5.9	3.2	0.6	0.5	24.2
500-1,000	210	0.3	21.2	3.9	2.8	0.9	0.4	29.2
More than 1,000	90	0.1	24.6	1.6	5.6	3.0	0.3	35.1
All	84,860	100.0	8.0	6.7	2.1	0.3	0.7	17.7

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 2025 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.

T18-0086
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2025 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	1,410	2.1	-4.0	6.0	0.6	0.0	0.6	3.3
10-20	2,290	3.4	-6.0	5.6	0.6	0.0	1.0	1.1
20-30	3,210	4.8	-6.4	6.4	0.6	0.0	1.1	1.7
30-40	3,450	5.2	-4.7	5.7	0.6	0.0	0.9	2.4
40-50	3,180	4.7	-2.5	5.7	0.6	0.0	0.8	4.6
50-75	7,710	11.5	-0.1	6.5	0.9	0.0	0.9	8.1
75-100	7,760	11.6	2.5	7.3	1.0	0.0	0.8	11.6
100-200	22,030	32.9	5.8	8.3	1.3	0.0	0.7	16.2
200-500	13,000	19.4	10.2	8.0	1.9	0.0	0.6	20.7
500-1,000	1,910	2.8	16.9	5.4	2.4	0.0	0.5	25.2
More than 1,000	700	1.1	24.5	2.4	4.1	0.1	0.3	31.4
All	67,030	100.0	10.9	6.7	2.1	*	0.6	20.3

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 2025 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.

T18-0086

**Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2025 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	730	3.0	-26.9	9.9	0.7	0.0	1.7	-14.7
10-20	2,610	10.7	-25.2	10.3	0.7	0.0	0.9	-13.3
20-30	3,670	15.0	-18.5	10.6	0.7	0.0	0.9	-6.3
30-40	3,540	14.5	-10.7	10.8	0.7	0.0	0.8	1.6
40-50	2,900	11.9	-5.6	9.9	0.7	0.0	0.7	5.7
50-75	5,030	20.6	-1.2	9.4	0.8	0.0	0.7	9.7
75-100	2,580	10.6	2.3	9.3	1.0	0.0	0.7	13.2
100-200	2,830	11.6	6.4	9.3	1.2	0.0	0.7	17.6
200-500	470	1.9	12.8	7.2	1.7	*	0.5	22.3
500-1,000	40	0.2	21.4	4.8	1.7	0.1	0.5	28.5
More than 1,000	20	0.1	23.3	1.4	7.5	0.1	0.3	32.6
All	24,440	100.0	1.2	8.9	1.4	*	0.7	12.1

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 2025 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.

T18-0086
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2025 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	1,140	2.1	-28.2	10.5	0.7	0.0	1.1	-15.9
10-20	3,990	7.2	-25.7	10.4	0.8	0.0	0.9	-13.6
20-30	5,480	9.8	-19.0	10.7	0.7	0.0	0.9	-6.6
30-40	5,300	9.5	-11.6	10.8	0.7	0.0	0.9	0.8
40-50	4,180	7.5	-6.5	10.0	0.7	0.0	0.7	5.0
50-75	7,950	14.3	-2.1	9.7	0.8	0.0	0.7	9.1
75-100	5,590	10.0	1.2	9.8	0.9	0.0	0.8	12.6
100-200	12,840	23.1	4.8	10.1	1.1	0.0	0.7	16.7
200-500	7,380	13.3	10.0	9.0	1.5	0.0	0.6	21.0
500-1,000	1,170	2.1	17.4	5.9	1.8	0.0	0.5	25.7
More than 1,000	450	0.8	24.6	2.7	3.9	*	0.4	31.6
All	55,670	100.0	8.8	8.1	1.7	*	0.6	19.3

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 2025 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.

T18-0086
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2025 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	1,930	4.0	-0.6	1.7	1.1	0.0	0.4	2.6
10-20	4,910	10.1	-0.4	0.9	0.6	0.0	0.6	1.8
20-30	6,290	12.9	0.1	0.9	0.9	0.0	0.7	2.5
30-40	5,310	10.9	0.3	1.2	1.3	0.0	0.7	3.5
40-50	4,370	9.0	1.3	1.3	1.6	0.0	0.6	4.8
50-75	8,370	17.2	3.3	1.7	1.8	0.0	0.7	7.5
75-100	5,250	10.8	5.3	2.2	2.2	*	0.6	10.4
100-200	8,300	17.0	8.2	3.4	2.6	*	0.6	14.7
200-500	2,960	6.1	11.8	4.0	3.8	0.4	0.5	20.3
500-1,000	390	0.8	16.8	3.3	4.3	0.5	0.3	25.1
More than 1,000	190	0.4	22.9	1.3	6.4	1.5	0.2	32.3
All	48,800	100.0	9.6	2.6	3.2	0.3	0.5	16.1

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 2025 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.