

## T18-0088

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

By Expanded Cash Income Level, 2026 <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	11,190	6.2	-5.4	8.1	0.7	0.0	1.4	4.9
10-20	18,820	10.4	-5.4	6.8	0.7	0.0	1.0	3.1
20-30	19,590	10.8	-4.0	6.8	0.8	0.0	0.9	4.4
30-40	16,990	9.4	-1.5	7.2	0.9	0.0	0.8	7.4
40-50	14,050	7.8	1.0	7.1	1.0	0.0	0.7	9.9
50-75	27,410	15.1	3.6	7.4	1.1	0.0	0.7	12.9
75-100	18,620	10.3	5.9	7.8	1.3	*	0.7	15.7
100-200	34,430	19.0	8.1	8.4	1.4	*	0.7	18.6
200-500	15,700	8.7	12.4	7.8	1.9	0.2	0.6	22.8
500-1,000	2,250	1.2	19.8	5.3	2.3	0.2	0.5	28.0
More than 1,000	860	0.5	25.7	2.2	4.4	0.5	0.3	33.0
All	181,110	100.0	10.8	6.9	2.0	0.1	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 2026 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.

**T18-0088**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2026 <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>	8,940	10.5	-3.6	8.2	0.8	0.0	1.4	6.8
<b>10-20</b>	13,790	16.2	-2.0	6.3	0.7	0.0	1.1	6.1
<b>20-30</b>	12,430	14.6	0.0	5.7	0.9	0.0	0.8	7.3
<b>30-40</b>	9,540	11.2	1.8	6.4	1.1	0.0	0.8	10.0
<b>40-50</b>	7,640	9.0	3.7	6.6	1.3	0.0	0.8	12.4
<b>50-75</b>	13,770	16.1	6.2	7.1	1.5	0.0	0.7	15.6
<b>75-100</b>	7,720	9.1	8.7	7.7	1.8	0.1	0.7	19.0
<b>100-200</b>	8,570	10.1	11.0	8.0	2.1	0.1	0.6	21.8
<b>200-500</b>	1,900	2.2	14.8	6.1	3.0	1.2	0.5	25.5
<b>500-1,000</b>	220	0.3	21.2	4.0	2.7	1.7	0.4	30.0
<b>More than 1,000</b>	100	0.1	25.0	1.5	5.4	3.3	0.3	35.5
<b>All</b>	85,280	100.0	8.9	6.7	2.0	0.4	0.7	18.6

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

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

(1) Calendar year. Baseline is the law in place for year 2026 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.

**T18-0088**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2026 <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					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,400	2.1	-4.0	6.2	0.6	0.0	0.6	3.4
<b>10-20</b>	2,250	3.3	-5.5	5.5	0.6	0.0	0.9	1.5
<b>20-30</b>	3,180	4.7	-5.8	6.6	0.6	0.0	1.1	2.5
<b>30-40</b>	3,500	5.2	-3.8	5.5	0.6	0.0	0.8	3.1
<b>40-50</b>	3,220	4.8	-1.8	5.6	0.6	0.0	0.8	5.2
<b>50-75</b>	7,700	11.4	0.7	6.4	0.8	0.0	0.9	8.8
<b>75-100</b>	7,700	11.4	3.5	7.2	1.0	0.0	0.8	12.5
<b>100-200</b>	22,370	33.1	7.0	8.4	1.3	0.0	0.7	17.3
<b>200-500</b>	13,170	19.5	12.0	8.0	1.8	*	0.6	22.4
<b>500-1,000</b>	1,970	2.9	19.6	5.5	2.3	*	0.5	27.8
<b>More than 1,000</b>	720	1.1	26.0	2.4	4.0	0.1	0.3	32.7
<b>All</b>	67,570	100.0	12.5	6.7	2.0	*	0.6	21.8

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

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

(1) Calendar year. Baseline is the law in place for year 2026 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.

**T18-0088**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2026 <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>	720	2.9	-26.6	9.9	0.6	0.0	1.8	-14.3
<b>10-20</b>	2,530	10.3	-24.2	10.3	0.7	0.0	0.9	-12.3
<b>20-30</b>	3,660	14.9	-16.6	10.7	0.6	0.0	0.9	-4.4
<b>30-40</b>	3,600	14.6	-8.6	10.8	0.7	0.0	0.8	3.6
<b>40-50</b>	2,850	11.6	-3.7	9.9	0.7	0.0	0.7	7.6
<b>50-75</b>	5,090	20.7	0.4	9.4	0.8	0.0	0.7	11.2
<b>75-100</b>	2,640	10.7	3.7	9.3	0.9	0.0	0.7	14.6
<b>100-200</b>	2,950	12.0	7.6	9.3	1.2	0.1	0.7	18.9
<b>200-500</b>	480	2.0	13.9	7.2	1.6	0.1	0.5	23.2
<b>500-1,000</b>	40	0.2	21.3	4.8	1.7	0.2	0.5	28.5
<b>More than 1,000</b>	20	0.1	23.7	1.4	7.3	0.2	0.3	32.8
<b>All</b>	24,620	100.0	2.7	8.9	1.3	*	0.7	13.6

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

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

(1) Calendar year. Baseline is the law in place for year 2026 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.

**T18-0088**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2026 <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>	1,120	2.0	-28.0	10.5	0.7	0.0	1.2	-15.7
<b>10-20</b>	3,850	6.9	-24.6	10.4	0.7	0.0	0.9	-12.6
<b>20-30</b>	5,450	9.8	-17.2	10.8	0.7	0.0	0.9	-4.8
<b>30-40</b>	5,350	9.6	-9.5	10.8	0.7	0.0	0.9	2.8
<b>40-50</b>	4,130	7.4	-4.7	10.1	0.7	0.0	0.7	6.8
<b>50-75</b>	8,040	14.4	-0.6	9.7	0.8	0.0	0.7	10.6
<b>75-100</b>	5,580	10.0	2.5	9.8	0.8	0.0	0.7	13.9
<b>100-200</b>	13,060	23.4	6.2	10.1	1.0	0.0	0.7	18.0
<b>200-500</b>	7,470	13.4	11.7	9.0	1.4	0.0	0.6	22.7
<b>500-1,000</b>	1,200	2.2	19.9	6.0	1.8	0.0	0.5	28.1
<b>More than 1,000</b>	460	0.8	26.3	2.7	3.7	0.1	0.4	33.0
<b>All</b>	55,900	100.0	10.6	8.1	1.6	*	0.6	20.9

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 2026 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.

**T18-0088**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2026 <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>	1,930	3.9	-0.6	1.6	1.0	0.0	0.5	2.5
<b>10-20</b>	4,840	9.7	-0.4	1.0	0.6	0.0	0.6	1.9
<b>20-30</b>	6,340	12.7	0.1	0.9	0.9	0.0	0.7	2.6
<b>30-40</b>	5,460	10.9	0.4	1.2	1.2	0.0	0.7	3.5
<b>40-50</b>	4,600	9.2	1.7	1.3	1.5	*	0.6	5.1
<b>50-75</b>	8,600	17.2	4.0	1.7	1.8	*	0.7	8.1
<b>75-100</b>	5,460	10.9	6.5	2.2	2.1	0.2	0.6	11.5
<b>100-200</b>	8,580	17.2	9.5	3.4	2.4	0.1	0.5	16.0
<b>200-500</b>	2,980	6.0	13.4	4.1	3.5	0.7	0.5	22.1
<b>500-1,000</b>	400	0.8	19.2	3.3	3.9	0.9	0.3	27.6
<b>More than 1,000</b>	200	0.4	23.9	1.3	6.1	1.6	0.2	33.1
<b>All</b>	49,930	100.0	10.7	2.6	3.0	0.5	0.5	17.3

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 2026 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.