

T18-0090

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2028 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	10,670	5.8	-5.7	8.2	0.7	0.0	1.4	4.6
10-20	17,690	9.6	-5.6	7.0	0.6	0.0	1.0	3.0
20-30	19,530	10.7	-3.9	6.7	0.7	0.0	0.8	4.4
30-40	16,990	9.3	-1.4	7.0	0.8	0.0	0.8	7.2
40-50	14,090	7.7	1.1	7.1	0.9	0.0	0.7	9.8
50-75	28,410	15.5	3.7	7.3	1.0	0.0	0.7	12.8
75-100	18,960	10.3	6.0	7.7	1.2	*	0.7	15.7
100-200	36,510	19.9	8.2	8.3	1.3	*	0.7	18.5
200-500	16,170	8.8	12.5	7.8	1.8	0.1	0.6	22.8
500-1,000	2,380	1.3	19.8	5.4	2.2	0.2	0.5	28.0
More than 1,000	890	0.5	25.8	2.3	4.1	0.5	0.3	32.9
All	183,490	100.0	10.9	6.8	1.8	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 2028 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.

T18-0090
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2028 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	8,480	9.8	-3.8	8.2	0.7	0.0	1.4	6.6
10-20	12,850	14.9	-2.1	6.5	0.7	0.0	1.1	6.1
20-30	12,540	14.6	0.1	5.5	0.8	0.0	0.8	7.1
30-40	9,640	11.2	1.7	6.1	1.0	0.0	0.8	9.6
40-50	7,670	8.9	3.6	6.5	1.2	*	0.8	12.1
50-75	14,470	16.8	6.3	7.0	1.4	0.0	0.7	15.3
75-100	8,100	9.4	8.7	7.5	1.7	0.1	0.7	18.7
100-200	9,340	10.9	11.1	8.0	1.9	0.1	0.6	21.7
200-500	2,020	2.3	14.9	6.2	2.8	1.1	0.5	25.4
500-1,000	230	0.3	21.2	4.0	2.5	1.8	0.4	30.0
More than 1,000	100	0.1	25.1	1.5	5.1	3.2	0.2	35.2
All	86,140	100.0	9.1	6.6	1.9	0.4	0.6	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 2028 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.

T18-0090

Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2028 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	1,360	2.0	-4.0	6.1	0.5	0.0	0.6	3.2
10-20	2,130	3.1	-5.5	5.7	0.5	0.0	0.8	1.5
20-30	3,020	4.4	-5.9	6.7	0.6	0.0	1.1	2.5
30-40	3,430	5.0	-3.7	5.6	0.5	0.0	0.8	3.2
40-50	3,250	4.7	-1.6	5.5	0.6	0.0	0.8	5.2
50-75	7,830	11.4	0.8	6.3	0.7	0.0	0.8	8.7
75-100	7,490	10.9	3.6	7.3	0.9	0.0	0.8	12.5
100-200	23,420	34.1	7.1	8.3	1.2	0.0	0.7	17.2
200-500	13,500	19.7	12.0	8.1	1.7	0.0	0.6	22.4
500-1,000	2,080	3.0	19.5	5.6	2.1	0.0	0.5	27.8
More than 1,000	750	1.1	26.1	2.5	3.7	0.1	0.3	32.6
All	68,650	100.0	12.6	6.7	1.9	*	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 2028 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.

T18-0090

**Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2028 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	700	2.8	-27.4	10.1	0.6	0.0	1.7	-15.0
10-20	2,470	9.9	-24.1	10.4	0.6	0.0	0.9	-12.3
20-30	3,660	14.7	-16.0	10.7	0.6	0.0	0.8	-3.9
30-40	3,590	14.4	-8.3	10.8	0.6	0.0	0.7	3.9
40-50	2,830	11.3	-3.3	10.1	0.7	0.0	0.6	8.0
50-75	5,220	20.9	0.5	9.3	0.7	0.0	0.6	11.2
75-100	2,750	11.0	3.8	9.3	0.8	0.0	0.7	14.6
100-200	3,150	12.6	7.7	9.3	1.1	0.1	0.7	18.8
200-500	500	2.0	13.9	7.3	1.5	0.1	0.5	23.3
500-1,000	40	0.2	21.5	4.9	1.6	0.2	0.4	28.6
More than 1,000	20	0.1	24.0	1.4	6.7	0.2	0.3	32.5
All	24,980	100.0	3.0	8.9	1.2	*	0.7	13.8

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 2028 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.

T18-0090
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2028 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	1,110	2.0	-28.7	10.7	0.6	0.0	1.1	-16.3
10-20	3,770	6.7	-24.3	10.4	0.7	0.0	0.8	-12.4
20-30	5,410	9.5	-16.7	10.8	0.6	0.0	0.9	-4.4
30-40	5,330	9.4	-9.2	10.8	0.7	0.0	0.9	3.1
40-50	4,160	7.3	-4.3	10.1	0.7	0.0	0.7	7.2
50-75	8,170	14.4	-0.5	9.7	0.7	0.0	0.7	10.7
75-100	5,570	9.8	2.6	9.7	0.8	0.0	0.7	13.9
100-200	13,590	24.0	6.3	10.1	0.9	0.0	0.7	18.0
200-500	7,590	13.4	11.7	9.1	1.3	0.0	0.6	22.7
500-1,000	1,280	2.3	19.8	6.1	1.6	*	0.5	28.1
More than 1,000	480	0.9	26.4	2.8	3.4	0.1	0.3	32.9
All	56,650	100.0	10.8	8.1	1.5	*	0.6	21.0

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 2028 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.

T18-0090
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2028 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	1,850	3.6	-0.6	1.9	1.0	0.0	0.5	2.8
10-20	4,400	8.5	-0.4	1.1	0.6	0.0	0.6	1.9
20-30	6,530	12.6	0.2	0.9	0.8	*	0.7	2.5
30-40	5,750	11.1	0.5	1.2	1.1	0.0	0.7	3.4
40-50	4,730	9.1	1.7	1.2	1.3	*	0.6	4.8
50-75	9,310	17.9	4.1	1.6	1.6	*	0.7	7.9
75-100	5,600	10.8	6.6	2.2	2.1	0.2	0.6	11.5
100-200	9,430	18.1	9.5	3.4	2.2	0.1	0.5	15.7
200-500	3,220	6.2	13.6	4.1	3.2	0.7	0.5	22.0
500-1,000	440	0.9	19.3	3.5	3.6	0.9	0.3	27.6
More than 1,000	210	0.4	24.0	1.3	5.7	1.5	0.2	32.8
All	52,030	100.0	10.9	2.6	2.8	0.5	0.5	17.2

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 2028 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.