

**Table T20-0034**  
**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 2019 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>	12,660	7.4	-4.8	8.0	0.3	0.0	1.7	5.2
<b>10-20</b>	22,150	12.9	-5.8	6.7	0.3	0.0	1.2	2.5
<b>20-30</b>	19,080	11.1	-4.9	7.5	0.4	0.0	1.1	4.1
<b>30-40</b>	15,650	9.1	-2.1	7.7	0.5	0.0	1.0	7.1
<b>40-50</b>	13,210	7.7	0.3	7.7	0.5	0.0	1.0	9.4
<b>50-75</b>	24,690	14.3	2.7	7.9	0.6	0.0	0.9	12.1
<b>75-100</b>	16,240	9.4	5.2	7.9	0.7	0.0	0.8	14.6
<b>100-200</b>	30,920	17.9	7.6	8.4	0.8	0.0	0.7	17.4
<b>200-500</b>	13,930	8.1	12.0	7.5	1.0	0.1	0.6	21.2
<b>500-1,000</b>	1,780	1.0	17.5	4.7	1.4	0.2	0.5	24.4
<b>More than 1,000</b>	770	0.4	23.7	1.9	2.5	0.3	0.4	28.7
<b>All</b>	172,380	100.0	9.7	6.8	1.1	0.1	0.7	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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.

**Table T20-0034**  
**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 2019 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>	9,940	12.1	-3.1	8.2	0.4	0.0	1.8	7.2
<b>10-20</b>	15,930	19.4	-2.1	6.4	0.3	0.0	1.2	5.8
<b>20-30</b>	11,600	14.1	0.0	6.8	0.5	0.0	1.1	8.3
<b>30-40</b>	8,940	10.9	2.0	7.3	0.6	0.0	1.0	10.9
<b>40-50</b>	7,290	8.9	3.8	7.6	0.6	0.0	0.9	13.0
<b>50-75</b>	12,420	15.1	5.8	8.0	0.7	0.1	0.8	15.4
<b>75-100</b>	6,360	7.7	8.6	8.2	0.9	0.0	0.8	18.4
<b>100-200</b>	7,300	8.9	11.1	7.8	1.1	0.0	0.7	20.7
<b>200-500</b>	1,560	1.9	14.8	5.7	1.5	0.6	0.5	23.1
<b>500-1,000</b>	160	0.2	21.5	3.5	1.5	1.9	0.5	28.8
<b>More than 1,000</b>	90	0.1	24.0	1.2	2.9	2.3	0.3	30.8
<b>All</b>	82,270	100.0	8.4	7.0	1.0	0.3	0.8	17.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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.

**Table T20-0034**  
**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 2019 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>	1,700	2.7	-3.8	5.6	0.2	0.0	0.9	3.0
<b>10-20</b>	2,870	4.5	-5.3	5.1	0.2	0.0	1.1	1.1
<b>20-30</b>	3,510	5.5	-6.2	6.0	0.3	0.0	1.1	1.2
<b>30-40</b>	3,290	5.2	-4.9	5.8	0.3	0.0	1.1	2.3
<b>40-50</b>	2,980	4.7	-2.9	5.6	0.4	0.0	1.0	4.2
<b>50-75</b>	7,050	11.0	-0.2	6.6	0.5	0.0	1.0	7.8
<b>75-100</b>	7,220	11.3	2.7	7.3	0.6	0.0	0.9	11.4
<b>100-200</b>	20,680	32.4	6.3	8.5	0.7	0.0	0.8	16.3
<b>200-500</b>	11,900	18.6	11.6	7.7	1.0	0.0	0.7	20.9
<b>500-1,000</b>	1,580	2.5	17.1	4.9	1.4	0.0	0.5	23.9
<b>More than 1,000</b>	640	1.0	23.7	2.0	2.3	0.1	0.4	28.4
<b>All</b>	63,900	100.0	11.2	6.5	1.1	0.0	0.7	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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.

**Table T20-0034**  
**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 2019 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>	900	3.9	-22.4	9.4	0.3	0.0	1.7	-11.1
<b>10-20</b>	3,090	13.4	-25.1	9.9	0.3	0.0	1.1	-13.9
<b>20-30</b>	3,660	15.9	-19.7	10.6	0.3	0.0	1.2	-7.5
<b>30-40</b>	3,070	13.4	-12.0	10.7	0.3	0.0	1.1	0.2
<b>40-50</b>	2,590	11.3	-6.7	10.0	0.4	0.0	1.0	4.6
<b>50-75</b>	4,530	19.7	-1.7	9.4	0.4	0.0	0.9	9.0
<b>75-100</b>	2,250	9.8	2.8	9.2	0.5	0.0	0.8	13.3
<b>100-200</b>	2,460	10.7	7.3	8.9	0.6	0.0	0.8	17.6
<b>200-500</b>	350	1.5	14.0	6.9	0.8	0.0	0.7	22.3
<b>500-1,000</b>	30	0.1	21.8	4.3	0.9	0.1	0.5	27.6
<b>More than 1,000</b>	20	0.1	23.3	1.0	3.9	0.0	0.3	28.6
<b>All</b>	22,970	100.0	0.6	8.8	0.7	0.0	0.9	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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.

**Table T20-0034**  
**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 2019 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>	1,340	2.6	-24.8	10.1	0.3	0.0	1.3	-13.0
<b>10-20</b>	4,530	8.7	-26.5	10.4	0.3	0.0	1.1	-14.6
<b>20-30</b>	5,440	10.4	-19.9	10.7	0.3	0.0	1.2	-7.7
<b>30-40</b>	4,470	8.5	-13.1	10.8	0.3	0.0	1.1	-0.9
<b>40-50</b>	3,690	7.0	-7.7	10.3	0.4	0.0	1.1	4.1
<b>50-75</b>	7,220	13.8	-2.7	9.8	0.4	0.0	1.0	8.5
<b>75-100</b>	5,060	9.7	1.4	9.8	0.4	0.0	0.9	12.6
<b>100-200</b>	12,300	23.5	5.6	10.1	0.5	0.0	0.8	17.0
<b>200-500</b>	6,780	13.0	11.7	8.5	0.8	0.0	0.7	21.6
<b>500-1,000</b>	920	1.8	18.1	5.5	1.0	0.0	0.6	25.2
<b>More than 1,000</b>	380	0.7	24.2	2.3	2.2	0.0	0.4	29.1
<b>All</b>	52,380	100.0	9.1	8.0	0.9	0.0	0.7	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

\* 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 12/24/2019. 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.

Table T20-0034  
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 2019 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	*****	4.5	-0.7	1.5	0.3	0.0	0.4	1.5
10-20	*****	14.2	-0.3	0.7	0.3	0.0	0.7	1.3
20-30	*****	12.8	0.0	1.0	0.5	0.0	0.8	2.2
30-40	*****	10.6	0.3	1.1	0.7	0.0	0.7	2.8
40-50	*****	9.1	1.0	1.3	0.7	0.0	0.7	3.8
50-75	*****	15.5	2.5	1.7	0.9	0.1	0.7	5.9
75-100	*****	10.0	4.7	2.3	1.1	0.0	0.7	8.7
100-200	*****	15.5	7.6	3.4	1.3	0.0	0.6	12.9
200-500	*****	5.4	11.4	4.0	1.8	0.4	0.5	18.0
500-1,000	*****	0.8	15.8	2.9	2.2	0.9	0.4	22.2
More than 1,000	*****	0.5	22.2	1.1	3.2	1.1	0.3	27.9
All	*****	100.0	9.4	2.5	1.6	0.3	0.6	14.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

\* 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 12/24/2019. 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.

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.