

Table T20-0036
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 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	12,490	7.2	-4.7	8.0	0.5	0.0	1.6	5.4
10-20	22,010	12.6	-5.8	6.8	0.5	0.0	1.0	2.5
20-30	19,660	11.3	-4.7	7.4	0.6	0.0	0.9	4.2
30-40	15,860	9.1	-2.1	7.7	0.7	0.0	0.8	7.2
40-50	13,250	7.6	0.4	7.6	0.7	0.0	0.8	9.4
50-75	24,800	14.2	2.8	7.8	0.9	0.0	0.7	12.2
75-100	16,610	9.5	5.2	7.8	1.0	0.0	0.7	14.7
100-200	31,760	18.2	7.6	8.3	1.1	0.0	0.6	17.6
200-500	14,360	8.2	11.9	7.5	1.5	0.1	0.5	21.5
500-1,000	1,810	1.0	17.5	4.8	2.0	0.2	0.4	24.9
More than 1,000	830	0.5	23.7	1.9	3.5	0.3	0.3	29.7
All	174,690	100.0	9.9	6.8	1.6	0.1	0.6	18.8

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 T20-0036
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 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	9,880	11.8	-3.1	8.2	0.5	0.0	1.7	7.4
10-20	16,010	19.1	-2.2	6.4	0.5	0.0	1.1	5.8
20-30	12,130	14.5	0.0	6.8	0.7	0.0	0.8	8.3
30-40	9,170	10.9	2.0	7.3	0.8	0.0	0.8	10.9
40-50	7,450	8.9	3.7	7.4	0.9	0.0	0.7	12.8
50-75	12,580	15.0	5.8	7.9	1.1	0.1	0.6	15.4
75-100	6,560	7.8	8.5	8.1	1.3	0.0	0.6	18.5
100-200	7,500	8.9	11.1	7.8	1.6	0.0	0.5	21.1
200-500	1,630	2.0	14.5	5.6	2.2	0.6	0.4	23.4
500-1,000	160	0.2	21.4	3.5	2.2	1.9	0.4	29.4
More than 1,000	100	0.1	23.9	1.3	4.2	2.1	0.2	31.7
All	83,830	100.0	8.5	6.9	1.5	0.3	0.6	17.8

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 T20-0036
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,630	2.5	-3.6	5.6	0.4	0.0	0.8	3.1
10-20	2,710	4.2	-5.5	5.2	0.4	0.0	0.9	1.0
20-30	3,520	5.5	-6.1	6.0	0.4	0.0	1.0	1.3
30-40	3,230	5.0	-4.9	5.9	0.4	0.0	0.8	2.3
40-50	2,880	4.5	-2.8	5.6	0.5	0.0	0.8	4.1
50-75	6,960	10.8	-0.1	6.6	0.7	0.0	0.7	7.9
75-100	7,280	11.3	2.8	7.2	0.8	0.0	0.7	11.5
100-200	21,180	32.9	6.4	8.4	1.0	0.0	0.6	16.4
200-500	12,230	19.0	11.5	7.7	1.4	0.0	0.5	21.2
500-1,000	1,600	2.5	17.0	4.9	2.0	0.0	0.4	24.3
More than 1,000	700	1.1	23.8	2.1	3.2	0.1	0.3	29.5
All	64,370	100.0	11.4	6.5	1.6	0.0	0.5	20.1

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 T20-0036
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 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	830	3.6	-23.4	9.5	0.4	0.0	1.8	-11.6
10-20	3,020	13.0	-25.4	10.1	0.5	0.0	1.0	-13.8
20-30	3,680	15.9	-19.6	10.7	0.5	0.0	1.1	-7.3
30-40	3,100	13.4	-11.8	10.7	0.5	0.0	0.9	0.4
40-50	2,570	11.1	-6.5	9.9	0.5	0.0	0.8	4.8
50-75	4,570	19.7	-1.6	9.4	0.6	0.0	0.7	9.1
75-100	2,330	10.1	2.8	9.2	0.7	0.0	0.7	13.4
100-200	2,590	11.2	7.3	8.9	0.9	0.0	0.6	17.7
200-500	370	1.6	13.7	6.9	1.2	0.0	0.5	22.2
500-1,000	30	0.1	21.7	4.3	1.3	0.1	0.4	27.8
More than 1,000	20	0.1	23.2	1.1	5.5	0.0	0.3	30.1
All	23,150	100.0	0.9	8.7	1.0	0.0	0.7	11.3

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 T20-0036
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 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	1,280	2.4	-25.0	10.2	0.5	0.0	1.4	-12.9
10-20	4,500	8.5	-26.6	10.5	0.5	0.0	1.0	-14.6
20-30	5,480	10.4	-19.8	10.7	0.5	0.0	1.1	-7.4
30-40	4,530	8.6	-12.9	10.8	0.5	0.0	1.0	-0.6
40-50	3,640	6.9	-7.4	10.3	0.5	0.0	0.9	4.3
50-75	7,160	13.6	-2.5	9.8	0.6	0.0	0.8	8.6
75-100	5,090	9.7	1.5	9.8	0.7	0.0	0.7	12.7
100-200	12,510	23.7	5.6	10.0	0.8	0.0	0.7	17.1
200-500	6,950	13.2	11.6	8.6	1.1	0.0	0.6	21.9
500-1,000	930	1.8	18.1	5.5	1.5	0.0	0.5	25.6
More than 1,000	410	0.8	24.3	2.4	3.1	0.0	0.3	30.0
All	52,690	100.0	9.4	7.9	1.3	0.0	0.6	19.2

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 T20-0036
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2019¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	4.4	-0.6	1.4	0.5	0.0	-0.1	1.2	
10-20	13.3	-0.4	0.8	0.4	0.0	0.4	1.2	
20-30	13.1	0.0	1.0	0.7	0.0	0.5	2.2	
30-40	10.4	0.3	1.2	1.0	0.0	0.5	2.9	
40-50	9.2	1.1	1.2	1.1	0.0	0.5	3.9	
50-75	15.3	2.6	1.7	1.4	0.1	0.5	6.2	
75-100	10.3	4.7	2.2	1.6	0.0	0.5	9.0	
100-200	16.1	7.5	3.5	1.9	0.0	0.5	13.3	
200-500	5.5	11.2	4.0	2.6	0.4	0.4	18.7	
500-1,000	0.8	15.6	2.9	3.3	0.9	0.3	23.0	
More than 1,000	0.5	22.4	1.2	4.4	1.1	0.2	29.3	
All	100.0	9.5	2.5	2.3	0.3	0.4	15.0	

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

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 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.