

Table T20-0038
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2020¹
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 | 12,190 | 6.9 | -4.8 | 8.2 | 0.5 | 0.0 | 1.6 | 5.4 |
| 10-20 | 21,650 | 12.3 | -5.8 | 6.9 | 0.5 | 0.0 | 1.1 | 2.7 |
| 20-30 | 19,670 | 11.2 | -4.7 | 7.4 | 0.6 | 0.0 | 1.0 | 4.2 |
| 30-40 | 16,070 | 9.1 | -2.0 | 7.7 | 0.7 | 0.0 | 0.9 | 7.2 |
| 40-50 | 13,280 | 7.6 | 0.3 | 7.5 | 0.7 | 0.0 | 0.8 | 9.4 |
| 50-75 | 24,820 | 14.1 | 2.8 | 7.7 | 0.9 | 0.0 | 0.8 | 12.2 |
| 75-100 | 16,970 | 9.7 | 5.2 | 7.8 | 1.0 | 0.0 | 0.7 | 14.8 |
| 100-200 | 31,920 | 18.2 | 7.6 | 8.3 | 1.1 | 0.0 | 0.7 | 17.7 |
| 200-500 | 15,210 | 8.7 | 11.9 | 7.5 | 1.5 | 0.1 | 0.6 | 21.6 |
| 500-1,000 | 1,960 | 1.1 | 17.5 | 4.8 | 2.0 | 0.2 | 0.5 | 25.0 |
| More than 1,000 | 850 | 0.5 | 23.8 | 2.0 | 3.3 | 0.3 | 0.3 | 29.9 |
| All | 175,860 | 100.0 | 9.9 | 6.8 | 1.5 | 0.1 | 0.6 | 18.9 |

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 T20-0038
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2020¹
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 | 9,650 | 11.4 | -3.2 | 8.3 | 0.5 | 0.0 | 1.7 | 7.3 |
| 10-20 | 15,790 | 18.7 | -2.2 | 6.5 | 0.5 | 0.0 | 1.2 | 6.0 |
| 20-30 | 12,230 | 14.5 | 0.0 | 6.7 | 0.7 | 0.0 | 0.9 | 8.2 |
| 30-40 | 9,360 | 11.1 | 2.0 | 7.1 | 0.8 | 0.0 | 0.9 | 10.8 |
| 40-50 | 7,470 | 8.9 | 3.6 | 7.3 | 0.9 | 0.0 | 0.8 | 12.7 |
| 50-75 | 12,610 | 15.0 | 5.8 | 7.7 | 1.1 | 0.1 | 0.7 | 15.3 |
| 75-100 | 6,800 | 8.1 | 8.5 | 8.0 | 1.3 | 0.0 | 0.7 | 18.5 |
| 100-200 | 7,710 | 9.2 | 11.0 | 7.8 | 1.6 | 0.0 | 0.6 | 21.0 |
| 200-500 | 1,750 | 2.1 | 14.4 | 5.6 | 2.3 | 0.6 | 0.5 | 23.4 |
| 500-1,000 | 180 | 0.2 | 21.6 | 3.6 | 2.1 | 1.8 | 0.4 | 29.6 |
| More than 1,000 | 100 | 0.1 | 24.1 | 1.3 | 4.1 | 2.3 | 0.3 | 32.1 |
| All | 84,330 | 100.0 | 8.5 | 6.8 | 1.5 | 0.3 | 0.7 | 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 T20-0038
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2020¹
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 | 1,590 | 2.5 | -3.7 | 5.7 | 0.4 | 0.0 | 0.9 | 3.2 |
| 10-20 | 2,630 | 4.1 | -5.5 | 5.2 | 0.4 | 0.0 | 1.0 | 1.1 |
| 20-30 | 3,450 | 5.3 | -6.1 | 6.1 | 0.4 | 0.0 | 1.1 | 1.5 |
| 30-40 | 3,210 | 5.0 | -4.9 | 5.9 | 0.4 | 0.0 | 0.9 | 2.3 |
| 40-50 | 2,910 | 4.5 | -2.7 | 5.5 | 0.5 | 0.0 | 0.9 | 4.3 |
| 50-75 | 6,910 | 10.7 | -0.1 | 6.5 | 0.7 | 0.0 | 0.9 | 7.9 |
| 75-100 | 7,290 | 11.3 | 2.9 | 7.1 | 0.8 | 0.0 | 0.8 | 11.6 |
| 100-200 | 20,970 | 32.4 | 6.4 | 8.4 | 1.0 | 0.0 | 0.7 | 16.4 |
| 200-500 | 12,920 | 19.9 | 11.5 | 7.8 | 1.4 | 0.0 | 0.6 | 21.3 |
| 500-1,000 | 1,730 | 2.7 | 17.0 | 5.0 | 2.0 | 0.0 | 0.5 | 24.5 |
| More than 1,000 | 720 | 1.1 | 23.9 | 2.2 | 3.1 | 0.1 | 0.3 | 29.6 |
| All | 64,790 | 100.0 | 11.5 | 6.5 | 1.6 | 0.0 | 0.6 | 20.2 |

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 T20-0038
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2020¹
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 | 810 | 3.5 | -23.5 | 9.5 | 0.4 | 0.0 | 1.8 | -11.8 |
| 10-20 | 2,950 | 12.7 | -25.5 | 10.2 | 0.5 | 0.0 | 1.0 | -13.9 |
| 20-30 | 3,650 | 15.7 | -19.5 | 10.7 | 0.5 | 0.0 | 1.1 | -7.2 |
| 30-40 | 3,130 | 13.4 | -11.6 | 10.8 | 0.5 | 0.0 | 1.0 | 0.7 |
| 40-50 | 2,550 | 11.0 | -6.4 | 10.0 | 0.5 | 0.0 | 0.9 | 5.0 |
| 50-75 | 4,580 | 19.6 | -1.6 | 9.4 | 0.6 | 0.0 | 0.8 | 9.2 |
| 75-100 | 2,440 | 10.4 | 2.8 | 9.2 | 0.7 | 0.0 | 0.7 | 13.4 |
| 100-200 | 2,700 | 11.6 | 7.2 | 8.9 | 0.9 | 0.0 | 0.7 | 17.7 |
| 200-500 | 420 | 1.8 | 13.6 | 6.9 | 1.3 | 0.0 | 0.6 | 22.3 |
| 500-1,000 | 30 | 0.1 | 21.8 | 4.4 | 1.3 | 0.1 | 0.5 | 28.0 |
| More than 1,000 | 20 | 0.1 | 23.3 | 1.2 | 5.4 | 0.0 | 0.3 | 30.2 |
| All | 23,320 | 100.0 | 1.0 | 8.8 | 1.0 | 0.0 | 0.8 | 11.6 |

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 T20-0038
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2020¹
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 | 1,250 | 2.4 | -25.3 | 10.3 | 0.5 | 0.0 | 1.4 | -13.3 |
| 10-20 | 4,430 | 8.4 | -26.5 | 10.5 | 0.5 | 0.0 | 1.0 | -14.5 |
| 20-30 | 5,440 | 10.3 | -19.7 | 10.8 | 0.5 | 0.0 | 1.1 | -7.3 |
| 30-40 | 4,590 | 8.6 | -12.7 | 10.9 | 0.5 | 0.0 | 1.0 | -0.3 |
| 40-50 | 3,620 | 6.8 | -7.3 | 10.3 | 0.5 | 0.0 | 0.9 | 4.5 |
| 50-75 | 7,100 | 13.4 | -2.5 | 9.8 | 0.6 | 0.0 | 0.8 | 8.7 |
| 75-100 | 5,190 | 9.8 | 1.5 | 9.8 | 0.6 | 0.0 | 0.8 | 12.7 |
| 100-200 | 12,420 | 23.4 | 5.6 | 10.0 | 0.8 | 0.0 | 0.7 | 17.1 |
| 200-500 | 7,370 | 13.9 | 11.6 | 8.6 | 1.1 | 0.0 | 0.6 | 22.0 |
| 500-1,000 | 1,010 | 1.9 | 18.1 | 5.6 | 1.5 | 0.0 | 0.5 | 25.7 |
| More than 1,000 | 430 | 0.8 | 24.3 | 2.5 | 2.9 | 0.0 | 0.4 | 30.1 |
| All | 53,100 | 100.0 | 9.5 | 8.0 | 1.3 | 0.0 | 0.7 | 19.3 |

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 T20-0038
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2020¹
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 | 4.2 | -0.6 | 1.4 | 0.5 | 0.0 | 0.3 | 1.6 | |
| 10-20 | 12.7 | -0.4 | 0.8 | 0.4 | 0.0 | 0.6 | 1.4 | |
| 20-30 | 12.9 | 0.0 | 1.0 | 0.7 | 0.0 | 0.7 | 2.4 | |
| 30-40 | 10.5 | 0.3 | 1.2 | 0.9 | 0.0 | 0.7 | 3.1 | |
| 40-50 | 9.1 | 1.0 | 1.3 | 1.1 | 0.0 | 0.7 | 4.0 | |
| 50-75 | 15.6 | 2.6 | 1.7 | 1.4 | 0.1 | 0.6 | 6.4 | |
| 75-100 | 10.4 | 4.7 | 2.1 | 1.6 | 0.0 | 0.6 | 9.1 | |
| 100-200 | 16.4 | 7.6 | 3.4 | 1.9 | 0.0 | 0.6 | 13.4 | |
| 200-500 | 5.9 | 11.2 | 4.0 | 2.7 | 0.4 | 0.5 | 18.7 | |
| 500-1,000 | 0.8 | 15.7 | 3.0 | 3.2 | 0.9 | 0.4 | 23.1 | |
| More than 1,000 | 0.5 | 22.5 | 1.2 | 4.3 | 1.2 | 0.3 | 29.5 | |
| All | 100.0 | 9.4 | 2.5 | 2.3 | 0.3 | 0.5 | 15.1 | |

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.