

Table T20-0040
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2025 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	10,960	6.0	-5.5	8.4	0.7	0.0	1.2	4.8
10-20	19,520	10.7	-6.1	7.3	0.6	0.1	0.8	2.7
20-30	20,170	11.1	-4.6	7.3	0.7	0.0	0.7	4.1
30-40	16,540	9.1	-2.1	7.2	0.8	0.0	0.6	6.6
40-50	13,590	7.5	0.3	6.9	1.0	0.0	0.6	8.8
50-75	26,600	14.6	2.9	7.4	1.1	0.0	0.5	11.9
75-100	18,300	10.1	5.3	7.6	1.3	0.0	0.5	14.8
100-200	34,180	18.8	7.7	8.1	1.5	0.0	0.5	17.8
200-500	17,460	9.6	11.9	7.6	2.0	0.1	0.4	21.9
500-1,000	2,410	1.3	17.5	5.0	2.5	0.2	0.4	25.6
More than 1,000	960	0.5	24.0	2.2	4.0	0.3	0.2	30.8
All	182,030	100.0	10.2	6.7	1.9	0.1	0.5	19.4

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 T20-0040
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2025 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	8,630	9.9	-3.6	8.5	0.7	0.0	1.2	6.8
10-20	14,230	16.4	-2.4	7.0	0.6	0.1	0.9	6.2
20-30	13,180	15.2	-0.2	6.3	0.8	0.0	0.7	7.6
30-40	9,670	11.1	1.6	6.5	1.0	0.0	0.6	9.7
40-50	7,680	8.8	3.2	6.4	1.3	0.0	0.6	11.3
50-75	13,770	15.8	5.6	7.2	1.4	0.1	0.5	14.7
75-100	7,700	8.9	8.2	7.5	1.7	0.0	0.5	17.9
100-200	8,790	10.1	10.9	7.7	2.1	0.0	0.4	21.1
200-500	2,180	2.5	14.2	5.9	3.0	0.4	0.4	23.8
500-1,000	240	0.3	20.4	3.6	3.1	2.1	0.3	29.5
More than 1,000	110	0.1	24.5	1.5	4.8	2.3	0.2	33.3
All	86,930	100.0	8.6	6.6	2.0	0.3	0.5	17.9

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 T20-0040
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2025 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	1,440	2.2	-3.8	6.0	0.5	0.0	0.6	3.4
10-20	2,300	3.4	-5.9	5.6	0.5	0.0	0.6	0.7
20-30	3,010	4.5	-6.9	6.8	0.6	0.0	0.8	1.4
30-40	3,270	4.9	-4.8	5.6	0.5	0.0	0.6	1.9
40-50	2,930	4.4	-2.4	5.5	0.6	0.0	0.6	4.3
50-75	7,150	10.7	0.1	6.3	0.8	0.0	0.6	7.7
75-100	7,290	10.9	3.0	7.1	1.0	0.0	0.5	11.6
100-200	21,690	32.4	6.5	8.2	1.3	0.0	0.5	16.5
200-500	14,520	21.7	11.5	7.9	1.8	0.0	0.4	21.6
500-1,000	2,090	3.1	17.0	5.2	2.5	0.0	0.4	25.1
More than 1,000	810	1.2	24.0	2.4	3.6	0.1	0.3	30.3
All	66,940	100.0	11.7	6.6	2.0	0.0	0.4	20.7

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 T20-0040
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2025 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	740	3.1	-26.1	10.1	0.5	0.0	1.1	-14.4
10-20	2,690	11.1	-25.7	10.4	0.6	0.0	0.7	-14.0
20-30	3,640	15.0	-19.3	10.9	0.6	0.0	0.9	-6.9
30-40	3,210	13.3	-11.3	10.9	0.6	0.0	0.7	0.9
40-50	2,620	10.8	-5.8	9.9	0.7	0.0	0.6	5.5
50-75	4,850	20.0	-1.2	9.3	0.8	0.0	0.5	9.4
75-100	2,730	11.3	2.9	9.1	0.9	0.0	0.5	13.4
100-200	3,050	12.6	7.4	8.9	1.2	0.0	0.5	18.0
200-500	560	2.3	13.0	7.2	1.7	0.0	0.4	22.3
500-1,000	40	0.2	22.2	4.7	1.6	0.1	0.4	28.9
More than 1,000	20	0.1	23.5	1.4	6.3	0.0	0.2	31.4
All	24,180	100.0	1.7	8.8	1.2	0.0	0.5	12.3

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 T20-0040
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2025 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	1,180	2.1	-27.3	10.7	0.6	0.0	0.9	-15.2
10-20	4,150	7.5	-26.7	10.7	0.7	0.0	0.7	-14.6
20-30	5,510	10.0	-19.6	11.0	0.6	0.0	0.9	-7.0
30-40	4,760	8.6	-12.3	10.9	0.6	0.0	0.7	0.0
40-50	3,670	6.6	-6.7	10.2	0.7	0.0	0.6	4.8
50-75	7,520	13.6	-2.0	9.8	0.7	0.0	0.6	9.1
75-100	5,370	9.7	1.9	9.6	0.8	0.0	0.6	12.8
100-200	12,860	23.3	5.9	9.9	1.0	0.0	0.5	17.3
200-500	8,310	15.0	11.6	8.8	1.5	0.0	0.4	22.3
500-1,000	1,240	2.2	18.1	5.8	1.8	0.0	0.4	26.1
More than 1,000	500	0.9	24.5	2.7	3.4	0.0	0.3	30.9
All	55,290	100.0	10.0	8.0	1.6	0.0	0.5	20.0

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 T20-0040
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2025¹
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	3.7		-0.5	1.7	0.8	0.0	-0.1	1.8
10-20	9.2		-0.6	1.1	0.5	0.3	0.3	1.5
20-30	11.9		0.1	0.9	0.8	0.0	0.4	2.2
30-40	10.7		0.3	1.1	1.0	0.0	0.4	2.8
40-50	9.7		1.0	1.2	1.4	0.0	0.4	4.0
50-75	17.1		2.8	1.6	1.7	0.1	0.4	6.5
75-100	10.9		4.9	2.1	2.1	0.0	0.4	9.5
100-200	17.4		7.7	3.4	2.4	0.0	0.4	13.8
200-500	6.8		11.2	4.1	3.4	0.3	0.3	19.2
500-1,000	1.0		15.3	3.1	4.2	1.1	0.3	23.8
More than 1,000	0.5		22.7	1.4	5.2	1.2	0.2	30.6
All	100.0		9.4	2.6	2.9	0.3	0.3	15.5

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 portions 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.