

Table T20-0042
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2029¹
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	10,270	5.5	-5.7	8.5	0.6	0.0	1.0	4.4
10-20	17,870	9.5	-6.0	7.6	0.5	0.1	0.7	2.9
20-30	19,700	10.5	-4.0	7.1	0.6	0.0	0.6	4.3
30-40	16,150	8.6	-1.4	6.9	0.7	0.0	0.6	6.7
40-50	13,800	7.4	1.1	6.7	0.8	0.0	0.5	9.1
50-75	28,550	15.2	4.0	7.1	0.9	0.0	0.5	12.5
75-100	19,370	10.3	6.4	7.5	1.1	0.0	0.5	15.4
100-200	37,850	20.2	8.7	8.1	1.2	0.0	0.4	18.5
200-500	18,580	9.9	12.7	7.7	1.6	0.2	0.4	22.7
500-1,000	2,750	1.5	19.5	5.3	2.1	0.3	0.3	27.4
More than 1,000	1,030	0.6	25.4	2.3	3.3	0.4	0.2	31.5
All	187,320	100.0	11.4	6.7	1.6	0.1	0.4	20.3

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 T20-0042
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2029¹
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	8,080	9.1	-3.8	8.6	0.6	0.0	1.1	6.6
10-20	12,920	14.5	-2.3	7.2	0.5	0.1	0.8	6.3
20-30	12,890	14.5	0.0	6.0	0.6	0.0	0.6	7.3
30-40	9,530	10.7	1.7	5.8	0.8	0.0	0.5	8.8
40-50	7,820	8.8	3.5	5.8	1.0	0.0	0.5	10.8
50-75	15,170	17.0	6.4	6.8	1.1	0.1	0.5	14.9
75-100	8,700	9.8	9.0	7.3	1.4	0.1	0.4	18.2
100-200	10,480	11.8	11.6	7.7	1.7	0.1	0.4	21.6
200-500	2,400	2.7	14.5	6.0	2.5	1.3	0.3	24.6
500-1,000	270	0.3	20.3	3.7	2.7	2.7	0.3	29.6
More than 1,000	110	0.1	25.1	1.5	3.9	2.5	0.2	33.2
All	89,170	100.0	9.4	6.5	1.6	0.5	0.4	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 T20-0042
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2029 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	1,350	2.0	-4.0	6.1	0.5	0.0	0.5	3.1
10-20	2,020	2.9	-5.9	5.9	0.4	0.0	0.4	1.0
20-30	2,820	4.1	-6.3	6.9	0.5	0.0	0.7	1.8
30-40	3,100	4.5	-4.0	5.7	0.4	0.0	0.6	2.7
40-50	2,900	4.2	-1.8	5.6	0.5	0.0	0.5	4.8
50-75	7,310	10.6	0.8	6.1	0.6	0.0	0.5	8.0
75-100	7,140	10.4	3.9	6.9	0.8	0.0	0.5	12.1
100-200	23,060	33.5	7.5	8.1	1.0	0.0	0.4	17.0
200-500	15,350	22.3	12.4	8.0	1.5	0.0	0.4	22.3
500-1,000	2,400	3.5	19.3	5.5	2.0	0.0	0.3	27.1
More than 1,000	870	1.3	25.6	2.5	3.0	0.1	0.2	31.3
All	68,770	100.0	13.1	6.6	1.6	0.0	0.4	21.7

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 T20-0042
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2029 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	690	2.8	-26.8	10.2	0.5	0.0	1.0	-15.2
10-20	2,600	10.4	-24.7	10.7	0.5	0.0	0.7	-12.9
20-30	3,640	14.6	-17.1	11.0	0.5	0.0	0.8	-4.7
30-40	3,160	12.7	-8.9	10.9	0.5	0.0	0.7	3.3
40-50	2,690	10.8	-3.5	10.2	0.6	0.0	0.6	7.9
50-75	5,060	20.3	0.4	9.2	0.6	0.0	0.5	10.8
75-100	2,870	11.5	4.1	9.0	0.7	0.0	0.5	14.3
100-200	3,490	14.0	8.4	9.0	1.0	0.0	0.4	18.8
200-500	620	2.5	13.3	7.4	1.4	0.0	0.4	22.5
500-1,000	40	0.2	22.1	4.9	1.4	0.1	0.3	28.8
More than 1,000	20	0.1	23.9	1.5	5.1	0.1	0.2	30.7
All	24,930	100.0	3.4	8.8	1.0	0.0	0.5	13.7

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 T20-0042
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2029 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	1,130	2.0	-27.9	10.9	0.5	0.0	0.7	-15.9
10-20	4,020	7.0	-25.5	10.8	0.6	0.0	0.6	-13.5
20-30	5,510	9.6	-17.5	11.2	0.5	0.0	0.8	-5.0
30-40	4,780	8.4	-9.7	10.9	0.5	0.0	0.7	2.4
40-50	3,860	6.8	-4.4	10.4	0.6	0.0	0.5	7.1
50-75	7,750	13.6	-0.3	9.7	0.6	0.0	0.5	10.5
75-100	5,380	9.4	3.1	9.4	0.7	0.0	0.5	13.7
100-200	13,810	24.2	7.0	9.9	0.8	0.0	0.5	18.1
200-500	8,760	15.3	12.5	9.0	1.2	0.0	0.4	23.0
500-1,000	1,410	2.5	20.4	6.1	1.5	0.0	0.3	28.3
More than 1,000	540	0.9	26.1	2.8	2.8	0.0	0.2	31.9
All	57,170	100.0	11.6	8.0	1.3	0.0	0.4	21.3

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 T20-0042
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2029⁽¹⁾
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	3.3		-0.7	2.0	0.7	0.0	-0.2	1.9
10-20	7.3		-0.6	1.3	0.5	0.5	0.2	1.8
20-30	11.1		0.1	0.9	0.6	0.0	0.4	2.0
30-40	10.4		0.4	1.1	0.8	0.0	0.4	2.6
40-50	9.7		1.3	1.1	1.1	0.0	0.3	3.8
50-75	18.2		3.5	1.4	1.3	0.1	0.4	6.7
75-100	11.4		5.9	2.0	1.7	0.1	0.3	10.1
100-200	18.7		8.7	3.3	2.0	0.1	0.3	14.4
200-500	7.1		12.3	4.2	2.8	0.8	0.3	20.4
500-1,000	1.1		17.2	3.5	3.4	1.3	0.2	25.4
More than 1,000	0.5		23.8	1.4	4.3	1.2	0.2	30.9
All	100.0		10.4	2.6	2.4	0.5	0.3	16.2

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.