

**T21-0139****Average Effective Federal Tax Rates -- All Tax Units****By Expanded Cash Income Level, 2026 <sup>1</sup>****Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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>	10,200	5.5	-4.9	7.5	0.6	0.0	0.9	4.0
<b>10-20</b>	21,670	11.7	-4.3	5.6	0.6	0.0	0.6	2.5
<b>20-30</b>	20,160	10.9	-4.1	6.8	0.9	0.1	0.6	4.2
<b>30-40</b>	16,560	8.9	-1.5	7.1	1.0	0.0	0.5	7.0
<b>40-50</b>	13,910	7.5	1.2	7.0	1.0	0.0	0.5	9.6
<b>50-75</b>	25,710	13.9	4.1	7.5	1.1	0.0	0.5	13.2
<b>75-100</b>	19,230	10.4	6.4	7.5	1.2	0.0	0.5	15.6
<b>100-200</b>	34,550	18.7	8.7	8.1	1.4	0.1	0.4	18.7
<b>200-500</b>	18,260	9.9	13.3	8.1	1.6	0.2	0.4	23.5
<b>500-1,000</b>	2,530	1.4	20.4	5.6	2.0	0.3	0.3	28.5
<b>More than 1,000</b>	970	0.5	26.2	2.3	3.6	0.5	0.2	32.7
<b>All</b>	185,260	100.0	11.8	6.8	1.7	0.2	0.4	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

**T21-0139**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2026<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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>	8,410	9.2	-3.4	7.5	0.6	0.0	1.0	5.7
<b>10-20</b>	16,950	18.6	-1.6	5.0	0.6	0.0	0.6	4.6
<b>20-30</b>	12,610	13.9	-0.3	6.1	1.0	0.1	0.6	7.5
<b>30-40</b>	9,520	10.5	1.8	6.4	1.2	0.0	0.5	9.9
<b>40-50</b>	7,760	8.5	3.9	6.5	1.2	0.0	0.5	12.0
<b>50-75</b>	14,010	15.4	6.3	7.5	1.2	0.0	0.5	15.5
<b>75-100</b>	8,600	9.5	9.1	8.2	1.4	0.1	0.5	19.2
<b>100-200</b>	9,590	10.5	11.9	8.3	1.7	0.3	0.4	22.6
<b>200-500</b>	2,350	2.6	16.1	6.9	2.2	1.2	0.4	26.7
<b>500-1,000</b>	250	0.3	22.0	4.1	2.3	2.1	0.3	30.8
<b>More than 1,000</b>	110	0.1	25.8	1.5	4.5	3.1	0.2	35.1
<b>All</b>	90,980	100.0	9.7	6.9	1.7	0.5	0.5	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

**T21-0139**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2026<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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	1,060	1.6	-3.0	4.9	0.8	0.0	0.3	2.9
10-20	2,190	3.3	-3.8	4.5	0.5	0.0	0.7	1.8
20-30	3,610	5.5	-3.8	4.6	0.5	0.0	0.6	1.8
30-40	3,190	4.8	-3.5	4.7	0.7	0.0	0.5	2.4
40-50	3,070	4.6	-2.1	5.0	0.8	0.0	0.6	4.3
50-75	6,410	9.7	1.1	5.8	1.1	0.0	0.5	8.5
75-100	7,160	10.8	3.8	6.0	1.2	0.0	0.4	11.5
100-200	20,840	31.5	7.2	7.9	1.3	0.0	0.4	16.8
200-500	15,090	22.8	12.7	8.3	1.5	0.0	0.4	22.9
500-1,000	2,200	3.3	20.1	5.8	1.9	0.1	0.3	28.2
More than 1,000	820	1.2	26.4	2.4	3.3	0.1	0.2	32.5
All	66,160	100.0	13.6	6.5	1.8	0.0	0.4	22.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

**T21-0139**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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>	590	2.5	-27.1	10.3	0.5	0.0	0.2	-16.0
<b>10-20</b>	2,270	9.6	-24.7	10.5	0.6	0.0	0.5	-13.1
<b>20-30</b>	3,530	15.0	-18.4	11.1	0.7	0.0	0.7	-5.9
<b>30-40</b>	3,360	14.3	-9.9	11.2	0.6	0.0	0.6	2.4
<b>40-50</b>	2,640	11.2	-3.8	10.4	0.6	0.0	0.5	7.7
<b>50-75</b>	4,520	19.2	0.8	9.8	0.7	0.0	0.5	11.8
<b>75-100</b>	2,730	11.6	3.8	9.1	0.7	0.0	0.5	14.2
<b>100-200</b>	3,260	13.8	8.2	9.2	0.9	0.0	0.5	18.9
<b>200-500</b>	560	2.4	14.2	7.8	1.3	0.0	0.4	23.8
<b>500-1,000</b>	40	0.2	22.0	5.0	1.6	0.2	0.4	29.0
<b>More than 1,000</b>	20	0.1	25.5	1.4	5.0	0.1	0.2	32.2
<b>All</b>	23,540	100.0	3.5	9.0	1.1	0.0	0.5	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

**T21-0139**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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>	1,000	1.9	-27.8	10.7	0.6	0.0	0.3	-16.3
<b>10-20</b>	3,480	6.6	-25.1	10.8	0.7	0.0	0.5	-13.2
<b>20-30</b>	5,250	9.9	-18.2	11.1	0.7	0.0	0.7	-5.8
<b>30-40</b>	4,930	9.3	-10.2	11.1	0.6	0.0	0.6	2.1
<b>40-50</b>	3,680	7.0	-4.9	10.6	0.6	0.0	0.5	6.9
<b>50-75</b>	6,730	12.7	0.0	10.2	0.7	0.0	0.5	11.3
<b>75-100</b>	4,930	9.3	2.9	9.6	0.7	0.0	0.5	13.8
<b>100-200</b>	12,060	22.8	6.9	10.0	0.8	0.0	0.5	18.2
<b>200-500</b>	8,770	16.6	12.8	9.2	1.1	0.0	0.4	23.6
<b>500-1,000</b>	1,340	2.5	20.6	6.2	1.5	0.0	0.4	28.7
<b>More than 1,000</b>	510	1.0	26.7	2.7	3.0	0.0	0.3	32.7
<b>All</b>	52,930	100.0	12.1	8.1	1.4	0.0	0.4	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

\* 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 7/19/2021. 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.

**T21-0139**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2026 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 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>	1,770	3.4	-0.4	0.8	0.5	0.0	-0.1	0.8
<b>10-20</b>	7,330	14.1	-0.3	0.5	0.5	0.0	0.3	1.1
<b>20-30</b>	6,490	12.5	0.0	0.9	1.0	0.2	0.4	2.5
<b>30-40</b>	5,580	10.7	0.4	1.1	1.4	0.0	0.3	3.1
<b>40-50</b>	4,660	8.9	1.5	1.2	1.5	0.0	0.4	4.6
<b>50-75</b>	7,670	14.7	3.4	1.8	1.7	0.0	0.3	7.3
<b>75-100</b>	5,660	10.9	5.6	2.1	2.1	0.1	0.4	10.2
<b>100-200</b>	8,640	16.6	8.2	3.2	2.5	0.3	0.3	14.5
<b>200-500</b>	3,060	5.9	12.6	4.3	3.2	0.9	0.3	21.3
<b>500-1,000</b>	440	0.8	18.8	3.7	3.4	1.4	0.3	27.5
<b>More than 1,000</b>	210	0.4	24.5	1.4	4.9	1.7	0.2	32.7
<b>All</b>	52,130	100.0	10.4	2.6	2.8	0.6	0.3	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

\* 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 7/19/2021. For more information on TPC's baseline definitions, see :

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(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.