

**Table T22-0075**  
**Average Effective Federal Tax Rates -- All Tax Units**  
**By Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 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>	8,140	4.6	-4.9	8.2	0.8	0.0	0.9	5.0
<b>10-20</b>	19,220	10.9	-4.0	5.6	0.7	0.0	0.7	3.0
<b>20-30</b>	18,230	10.4	-4.2	6.6	1.0	0.0	0.6	4.0
<b>30-40</b>	15,450	8.8	-2.7	7.3	1.2	0.1	0.6	6.4
<b>40-50</b>	13,600	7.7	-0.1	7.4	1.2	0.0	0.6	9.0
<b>50-75</b>	25,040	14.2	2.7	7.7	1.3	0.0	0.5	12.3
<b>75-100</b>	18,410	10.5	5.1	7.8	1.5	0.0	0.5	14.8
<b>100-200</b>	33,840	19.2	7.5	8.2	1.7	0.0	0.5	17.9
<b>200-500</b>	18,900	10.7	11.8	8.0	2.1	0.1	0.4	22.4
<b>500-1,000</b>	2,660	1.5	17.4	5.6	2.6	0.2	0.4	26.2
<b>More than 1,000</b>	1,060	0.6	23.7	2.2	4.8	0.4	0.3	31.4
<b>All</b>	176,010	100.0	10.5	6.8	2.3	0.1	0.4	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0075**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2023<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 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>	6,730	7.7	-3.6	8.3	0.8	0.0	1.0	6.6
<b>10-20</b>	15,470	17.7	-1.7	5.2	0.7	0.0	0.7	4.9
<b>20-30</b>	12,220	13.9	-0.6	6.1	1.2	0.0	0.6	7.3
<b>30-40</b>	9,170	10.5	1.3	6.9	1.4	0.1	0.5	10.2
<b>40-50</b>	7,770	8.9	3.2	7.1	1.4	0.0	0.6	12.2
<b>50-75</b>	14,090	16.1	5.2	7.7	1.5	0.0	0.6	14.9
<b>75-100</b>	8,450	9.7	7.7	8.2	1.7	0.0	0.5	18.1
<b>100-200</b>	9,910	11.3	10.9	8.1	2.2	0.1	0.5	21.6
<b>200-500</b>	2,590	3.0	14.7	6.6	3.0	0.5	0.4	25.1
<b>500-1,000</b>	310	0.4	20.3	4.1	3.5	1.2	0.3	29.4
<b>More than 1,000</b>	130	0.1	24.0	1.5	5.9	2.6	0.2	34.2
<b>All</b>	87,620	100.0	9.0	6.9	2.2	0.3	0.5	18.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0075**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 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>	800	1.3	-2.6	5.1	1.0	0.0	0.2	3.7
<b>10-20</b>	1,620	2.6	-3.6	4.8	0.8	0.0	0.7	2.6
<b>20-30</b>	2,800	4.5	-3.4	4.4	0.6	0.0	0.7	2.3
<b>30-40</b>	2,780	4.5	-4.0	4.9	0.8	0.0	0.5	2.2
<b>40-50</b>	2,750	4.5	-2.8	4.8	1.0	0.0	0.5	3.7
<b>50-75</b>	5,750	9.3	-0.3	5.9	1.3	0.0	0.5	7.5
<b>75-100</b>	6,430	10.4	2.7	6.3	1.5	0.0	0.5	10.9
<b>100-200</b>	19,760	32.0	5.9	8.0	1.6	0.0	0.5	16.0
<b>200-500</b>	15,410	25.0	11.2	8.2	2.0	0.0	0.4	21.9
<b>500-1,000</b>	2,270	3.7	16.9	5.8	2.5	0.0	0.4	25.7
<b>More than 1,000</b>	890	1.4	23.8	2.4	4.4	0.1	0.3	31.0
<b>All</b>	61,780	100.0	12.1	6.5	2.4	0.0	0.4	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0075**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 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>	490	2.2	-24.9	10.1	0.7	0.0	0.0	-14.1
<b>10-20</b>	1,900	8.5	-22.7	9.3	0.7	0.0	0.5	-12.1
<b>20-30</b>	2,910	13.0	-20.4	10.4	0.8	0.0	0.7	-8.5
<b>30-40</b>	3,100	13.8	-14.2	10.8	0.8	0.0	0.6	-2.1
<b>40-50</b>	2,620	11.7	-7.7	10.6	0.8	0.0	0.5	4.2
<b>50-75</b>	4,440	19.8	-1.8	9.9	0.9	0.0	0.5	9.4
<b>75-100</b>	2,860	12.8	1.9	9.3	0.9	0.0	0.5	12.7
<b>100-200</b>	3,380	15.1	6.9	9.4	1.2	0.0	0.5	17.9
<b>200-500</b>	630	2.8	13.2	7.8	1.7	0.0	0.4	23.1
<b>500-1,000</b>	50	0.2	21.1	4.9	2.3	0.1	0.4	28.7
<b>More than 1,000</b>	20	0.1	23.2	1.2	7.2	0.0	0.2	31.9
<b>All</b>	22,450	100.0	2.3	8.9	1.5	0.0	0.5	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0075**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2023<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 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>	770	1.6	-26.4	10.6	0.7	0.0	0.1	-15.0
<b>10-20</b>	2,730	5.5	-24.5	10.2	0.8	0.0	0.5	-13.1
<b>20-30</b>	4,110	8.3	-20.0	10.6	0.8	0.0	0.6	-7.9
<b>30-40</b>	4,390	8.9	-13.9	10.8	0.8	0.0	0.6	-1.7
<b>40-50</b>	3,570	7.2	-8.2	10.7	0.8	0.0	0.5	3.8
<b>50-75</b>	6,450	13.0	-2.6	10.2	0.8	0.0	0.5	9.0
<b>75-100</b>	4,870	9.8	1.2	9.8	0.9	0.0	0.5	12.4
<b>100-200</b>	11,660	23.6	5.4	10.2	1.1	0.0	0.5	17.2
<b>200-500</b>	8,830	17.8	11.3	9.3	1.5	0.0	0.4	22.5
<b>500-1,000</b>	1,360	2.8	17.6	6.4	1.9	0.0	0.4	26.3
<b>More than 1,000</b>	540	1.1	24.2	2.6	4.2	0.0	0.3	31.2
<b>All</b>	49,510	100.0	10.6	8.0	1.9	0.0	0.4	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 10/13/2022. 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 T22-0075  
Average Effective Federal Tax Rates -- Elderly Tax Units  
By Expanded Cash Income Level, 2023 <sup>1</sup>  
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	1,180	2.5	-0.4	1.4	0.8	0.2	0.1	2.1
10-20	5,900	12.6	-0.2	0.6	0.5	0.0	0.1	1.2
20-30	5,670	12.1	-0.1	0.8	1.2	0.0	0.4	2.3
30-40	4,740	10.1	0.1	1.0	1.7	0.2	0.3	3.4
40-50	4,180	8.9	1.0	1.2	1.8	0.0	0.4	4.4
50-75	7,010	15.0	2.5	1.8	2.1	0.0	0.4	6.8
75-100	5,040	10.7	4.6	2.1	2.5	0.0	0.4	9.5
100-200	8,540	18.2	7.1	3.0	3.1	0.1	0.4	13.6
200-500	3,320	7.1	10.9	3.8	4.2	0.4	0.3	19.6
500-1,000	480	1.0	15.7	3.4	4.4	0.8	0.1	24.6
More than 1,000	230	0.5	22.1	1.3	6.3	1.6	0.2	31.5
All	*****	100.0	9.4	2.5	3.6	0.4	0.3	16.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

\* 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 10/13/2022. 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.