

**Table T06-0303**  
**Current-Law Distribution of Federal Taxes By Cash Income Class, 2006<sup>1</sup>**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	19,138	13.0	1.1	-0.6	1.1	0.5	0.1	0.2	-5.1	7.7	1.4	0.0	4.0
<b>10-20</b>	25,619	17.4	4.1	-1.9	3.8	1.4	0.2	0.9	-4.4	7.8	1.1	0.0	4.5
<b>20-30</b>	19,881	13.5	5.2	-0.6	6.2	1.7	0.2	2.4	-1.0	9.8	1.0	0.0	9.8
<b>30-40</b>	15,077	10.2	5.6	1.4	7.3	1.5	0.6	3.7	2.6	10.8	0.9	0.0	14.0
<b>40-50</b>	11,930	8.1	5.7	2.7	7.4	1.9	0.6	4.4	4.8	10.8	1.1	0.0	16.6
<b>50-75</b>	21,009	14.3	13.7	9.2	17.8	5.5	0.5	11.9	6.6	10.7	1.3	0.0	18.5
<b>75-100</b>	12,719	8.6	11.6	9.3	15.4	4.8	0.7	10.9	7.9	10.9	1.3	0.0	20.0
<b>100-200</b>	15,955	10.8	22.7	24.7	27.8	13.1	7.7	24.0	10.6	10.1	1.8	0.1	22.5
<b>200-500</b>	4,214	2.9	12.9	20.5	9.3	15.7	24.3	15.5	15.2	6.0	3.9	0.4	25.6
<b>500-1,000</b>	727	0.5	5.2	10.0	1.9	9.3	14.4	6.8	18.4	3.0	5.7	0.5	27.7
<b>More than 1,000</b>	383	0.3	12.5	25.2	1.8	43.6	47.4	19.1	19.3	1.2	11.1	0.7	32.4
<b>All</b>	147,237	100.0	100.0	100.0	100.0	100.0	100.0	100.0	9.7	8.3	3.2	0.2	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a description of 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 and excise taxes.