

Table T06-0313
Current-Law Distribution of Federal Taxes By Cash Income Class, 2017¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	14,896	8.9	0.6	-0.3	0.7	0.4	0.1	0.1	-6.0	9.1	1.5	0.1	4.7
10-20	24,924	14.9	3.0	-0.7	2.7	1.1	0.4	0.6	-3.2	7.3	0.9	0.0	4.9
20-30	23,081	13.8	4.6	0.3	4.8	1.8	0.3	1.9	1.1	8.5	0.9	0.0	10.4
30-40	17,925	10.7	5.0	1.6	5.8	1.6	0.4	3.0	4.6	9.5	0.8	0.0	14.7
40-50	14,020	8.4	5.0	2.4	6.4	1.4	0.4	3.6	6.8	10.4	0.6	0.0	17.8
50-75	24,122	14.4	11.8	8.1	15.3	4.2	1.7	10.0	9.6	10.6	0.8	0.1	21.0
75-100	15,618	9.3	10.8	9.2	13.9	4.4	3.0	10.2	11.9	10.6	1.0	0.1	23.4
100-200	23,661	14.1	25.6	27.0	32.3	12.7	27.0	27.4	14.5	10.3	1.2	0.4	26.3
200-500	7,011	4.2	15.8	22.0	13.6	16.9	23.9	18.8	19.0	7.0	2.5	0.5	29.2
500-1,000	1,078	0.6	5.8	9.0	2.4	10.2	11.3	7.0	21.3	3.3	4.2	0.7	29.6
More than 1,000	551	0.3	12.5	21.3	2.1	44.5	29.6	17.3	23.4	1.4	8.4	0.9	34.1
All	167,480	100.0	100.0	100.0	100.0	100.0	100.0	100.0	13.8	8.1	2.4	0.4	24.6

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

(1) Calendar year. Estimates are for current law and therefore assume that the 2001-6 tax cuts expire as scheduled.

(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.