

4-Sep-03

Table T03-0172
Current-Law Distribution of Income and Payroll Tax Burden By AGI Class, 2010¹

AGI Class (thousands of 2002 dollars) ²	Tax Units ³		Percent of Total				Average Effective Tax Rate ⁶		
	Number (thousands)	Percent of Total	AGI	Income Tax ⁴	Payroll Tax ⁵	Income and Payroll	Income Tax	Payroll Tax	Income and Payroll
Less than 10	32,862	21.3	0.9	-0.7	1.2	0.1	-11.2	13.8	2.6
10-20	20,847	13.5	3.4	-1.6	4.3	0.8	-6.9	12.9	6.0
20-30	18,354	11.9	4.9	0.2	6.2	2.7	0.6	12.9	13.5
30-40	14,240	9.2	5.3	2.1	6.9	4.1	5.7	13.0	18.6
40-50	11,021	7.1	5.3	2.8	6.8	4.5	7.7	12.8	20.6
50-75	19,217	12.4	12.7	8.6	15.5	11.5	9.7	12.3	22.1
75-100	13,083	8.5	12.2	9.8	14.7	11.8	11.6	12.1	23.7
100-200	18,130	11.7	26.2	28.0	29.7	28.7	15.3	11.4	26.7
200-500	4,662	3.0	14.2	22.0	10.4	17.2	22.2	7.4	29.6
500-1,000	693	0.4	5.0	8.8	2.1	6.0	25.2	4.1	29.3
More than 1,000	347	0.2	10.9	20.0	2.0	12.6	26.4	1.8	28.2
All	154,400	100.0	100.0	100.0	100.0	100.0	14.4	10.1	24.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0503-1).

(1) Calendar year.

(2) Tax units with negative AGI are excluded from the lowest income class but are included in the totals.

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Net of refundable credits (earned income tax credit and refundable child tax credit).

(5) Includes both the employee and employer portion of social security and medicare tax.

(6) Average tax divided by the average AGI