

Table T07-0037
Current-Law Distribution of Federal Taxes By Age, 2007¹

Age of Tax Unit Head ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income ³	Individual Income Tax ⁴	Payroll Tax ⁵	Corporate Income Tax	Estate Tax	All Federal Tax ⁶	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Under 25	19,255	12.9	4.5	1.6	6.5	1.6	0.1	3.4	3.6	12.0	1.1	0.0	16.7
25-34	26,398	17.7	14.7	10.7	20.0	7.2	0.1	13.7	7.4	11.3	1.5	0.0	20.1
35-44	27,336	18.3	23.3	24.3	27.1	16.6	1.5	24.1	10.6	9.6	2.1	0.0	22.4
45-54	27,331	18.3	25.4	30.9	27.4	23.1	6.0	28.3	12.5	8.9	2.7	0.0	24.2
55-64	20,205	13.5	15.6	18.7	15.5	15.4	7.5	16.9	12.2	8.2	2.9	0.1	23.5
65-74	14,735	9.9	10.5	9.9	2.5	24.8	41.3	9.4	9.6	1.9	7.0	0.7	19.3
75 and Over	14,073	9.4	5.9	3.9	1.0	11.3	43.5	4.2	6.7	1.4	5.7	1.4	15.2
All	149,332	100.0	100.0	100.0	100.0	100.0	100.0	100.0	10.2	8.3	3.0	0.2	21.7
Addendum													
Under 65	120,524	80.7	83.5	86.2	96.5	63.9	15.2	86.4	10.5	9.6	2.3	0.0	22.4
65 and Over	28,808	19.3	16.5	13.8	3.5	36.1	84.8	13.6	8.6	1.8	6.6	1.0	17.9

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.

(3) For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(4) After tax credits (including refundable portion of earned income and child tax credits).

(5) Includes both the employee and employer portion of Social Security and Medicare tax.

(6) Excludes customs duties and excise taxes.