

Table T07-0133

Income, Payroll Taxes, and Income Taxes for Single Individuals at the Poverty Threshold by Number of Children, 1970-2006

Year	Income at the Poverty Level by Number of Children				Payroll Taxes at the Poverty Level by Number of Children ¹				Income Taxes at the Poverty Level by Number of Children				Combined Income and Payroll Taxes at the Poverty Level by Number of Children			
	0	1	2	4	0	1	2	4	0	1	2	4	0	1	2	4
In Dollars																
1970	2,010	2,604	3,099	4,680	193	250	298	449	175	165	131	154	368	415	429	603
1980	4,284	5,676	6,635	9,677	525	696	813	1,186	138	-307	-234	298	663	389	580	1,484
1985	5,593	7,410	8,662	12,634	789	1,045	1,221	1,781	248	-108	71	599	1,037	937	1,292	2,380
1990	6,800	9,009	10,530	15,359	1,040	1,378	1,611	2,350	225	-929	-953	-436	1,265	449	658	1,914
1995	7,929	10,504	12,278	17,909	1,213	1,607	1,879	2,740	129	-2,094	-2,910	-1,772	1,342	-487	-1,031	968
2000	8,959	11,869	13,874	20,236	1,371	1,816	2,123	3,096	155	-2,353	-3,639	-2,299	1,526	-537	-1,516	797
2001	9,214	12,207	14,269	20,812	1,410	1,868	2,183	3,184	62	-2,648	-4,187	-3,463	1,472	-781	-2,003	-279
2002	9,359	12,400	14,494	21,141	1,432	1,897	2,218	3,235	36	-2,711	-4,349	-3,614	1,468	-814	-2,132	-380
2003	9,573	12,682	14,824	21,623	1,465	1,940	2,268	3,308	51	-2,765	-4,406	-3,654	1,515	-824	-2,138	-346
2004	9,827	13,020	15,219	22,199	1,504	1,992	2,329	3,396	60	-2,945	-4,722	-4,299	1,564	-953	-2,394	-903
2005	10,160	13,461	15,735	22,951	1,554	2,060	2,407	3,512	74	-3,031	-4,823	-4,385	1,629	-972	-2,415	-874
2006	10,488	13,896	16,242	23,691	1,605	2,126	2,485	3,625	79	-3,137	-4,976	-4,524	1,684	-1,011	-2,491	-900
As Share of Wages																
1970	100	100	100	100	9.6	9.6	9.6	9.6	8.7	6.3	4.2	3.3	18.3	15.9	13.8	12.9
1980	100	100	100	100	12.3	12.3	12.3	12.3	3.2	-5.4	-3.5	3.1	15.5	6.8	8.7	15.3
1985	100	100	100	100	14.1	14.1	14.1	14.1	4.4	-1.5	0.8	4.7	18.5	12.6	14.9	18.8
1990	100	100	100	100	15.3	15.3	15.3	15.3	3.3	-10.3	-9.1	-2.8	18.6	5.0	6.2	12.5
1995	100	100	100	100	15.3	15.3	15.3	15.3	1.6	-19.9	-23.7	-9.9	16.9	-4.6	-8.4	5.4
2000	100	100	100	100	15.3	15.3	15.3	15.3	1.7	-19.8	-26.2	-11.4	17.0	-4.5	-10.9	3.9
2001	100	100	100	100	15.3	15.3	15.3	15.3	0.7	-21.7	-29.3	-16.6	16.0	-6.4	-14.0	-1.3
2002	100	100	100	100	15.3	15.3	15.3	15.3	0.4	-21.9	-30.0	-17.1	15.7	-6.6	-14.7	-1.8
2003	100	100	100	100	15.3	15.3	15.3	15.3	0.5	-21.8	-29.7	-16.9	15.8	-6.5	-14.4	-1.6
2004	100	100	100	100	15.3	15.3	15.3	15.3	0.6	-22.6	-31.0	-19.4	15.9	-7.3	-15.7	-4.1
2005	100	100	100	100	15.3	15.3	15.3	15.3	0.7	-22.5	-30.7	-19.1	16.0	-7.2	-15.4	-3.8
2006	100	100	100	100	15.3	15.3	15.3	15.3	0.8	-22.6	-30.6	-19.1	16.1	-7.3	-15.3	-3.8

Source: 1970-1995, Sammartino and Toder, *Social Policy in the Tax System, 2002*; 2000, Kobes and Maag, *Tax Burden on Poor Families Has Declined Over Time*, 2003; 2001-2006, Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-2).

Assumptions: (1) All children qualify for the dependency exemption, the earned income tax credit, and the child tax credit; (2) Households do not claim any other tax credits (such as the dependent care credit, adoption credit, or education tax credits); (3) Itemized deductions are assumed to be 21 percent of adjusted gross income (AGI), which was the average ratio for itemizers in 2004; (4) All income is assumed to come from wages; (5) Householders are under age 65.

(1) Includes both the employee and employer shares of the payroll tax