

Table T07-0293

Distribution of Federal Taxes Under Pre-EGTRRA Individual Income Tax and Estate Tax Law, By Cash Income Class, 2007¹

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	18,608	12.5	1.1	-0.4	1.0	0.5	0.1	0.2	-5.1	7.8	1.4	0.0	4.1
10-20	25,761	17.3	3.9	-1.1	3.7	1.4	0.7	0.9	-3.4	7.8	1.1	0.1	5.4
20-30	20,224	13.5	5.1	0.4	6.0	1.8	0.7	2.5	1.1	9.7	1.0	0.0	11.7
30-40	15,244	10.2	5.5	2.0	7.1	1.5	0.7	3.7	4.5	10.8	0.8	0.0	16.0
40-50	12,157	8.1	5.6	3.0	7.3	1.9	1.5	4.3	6.7	10.8	1.0	0.1	18.4
50-75	21,294	14.3	13.5	9.3	17.5	5.4	2.1	11.6	8.6	10.8	1.2	0.0	20.5
75-100	13,139	8.8	11.7	9.6	15.4	4.9	3.0	10.9	10.1	10.9	1.3	0.1	22.3
100-200	16,685	11.2	23.1	24.9	28.3	13.0	16.8	24.5	13.1	10.2	1.7	0.2	25.3
200-500	4,475	3.0	13.2	19.4	9.7	15.9	25.5	15.7	17.7	6.1	3.6	0.5	28.2
500-1,000	756	0.5	5.3	9.2	2.0	9.3	12.4	6.7	21.2	3.1	5.3	0.7	30.4
More than 1,000	396	0.3	12.4	23.7	1.8	43.6	33.9	18.7	23.3	1.2	10.5	0.8	35.8
All	149,332	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.2	8.3	3.0	0.3	23.8

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.