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Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
All Tax Units

Cash Income Level (thousands of 2008 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	16,874	11.1	0.8	-0.4	0.9	0.3	N/A	0.2	-5.0	9.2	1.0	N/A	5.2
10-20	24,206	15.9	3.1	-1.2	3.2	0.8	N/A	0.7	-4.3	8.2	0.7	N/A	4.6
20-30	19,551	12.8	4.2	-0.6	5.3	1.3	N/A	1.8	-1.6	9.9	0.9	N/A	9.2
30-40	14,651	9.6	4.4	0.7	6.1	1.3	N/A	2.7	1.6	10.9	0.8	N/A	13.3
40-50	11,772	7.7	4.6	1.8	6.4	1.1	N/A	3.4	4.3	11.1	0.7	N/A	16.0
50-75	21,849	14.4	11.7	7.1	15.9	3.6	N/A	9.9	6.5	10.7	0.9	N/A	18.1
75-100	14,261	9.4	10.8	8.3	14.4	3.9	N/A	10.0	8.3	10.6	1.0	N/A	20.0
100-200	20,780	13.7	24.5	26.0	31.2	12.5	N/A	26.2	11.5	10.1	1.4	N/A	23.0
200-500	5,991	3.9	14.9	22.8	11.8	15.9	N/A	17.9	16.6	6.3	2.9	N/A	25.8
500-1,000	1,037	0.7	6.1	10.1	2.5	10.4	N/A	7.3	17.8	3.2	4.7	N/A	25.7
More than 1,000	549	0.4	15.0	25.5	2.1	48.4	N/A	19.8	18.4	1.1	8.9	N/A	28.5
All	152,206	100.0	100.0	100.0	100.0	100.0	N/A	100.0	10.9	7.9	2.8	N/A	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(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 but excludes those that are dependents of other tax units. 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.

Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
Single Tax Units

Cash Income Level (thousands of 2008 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	12,333	18.7	2.5	-0.5	2.7	0.8	N/A	0.9	-2.1	8.9	0.9	N/A	7.6
10-20	15,061	22.8	8.0	0.3	6.8	2.3	N/A	3.1	0.4	6.9	0.8	N/A	8.1
20-30	9,973	15.1	8.9	3.2	10.2	3.5	N/A	6.0	3.6	9.4	1.1	N/A	14.1
30-40	6,679	10.1	8.4	5.1	11.3	2.9	N/A	7.3	6.0	11.0	1.0	N/A	18.0
40-50	5,440	8.3	8.8	6.9	12.0	2.5	N/A	8.3	7.7	11.2	0.8	N/A	19.7
50-75	8,438	12.8	18.5	18.9	23.8	8.0	N/A	19.3	10.0	10.5	1.2	N/A	21.7
75-100	3,482	5.3	10.8	13.2	13.3	6.5	N/A	12.3	12.0	10.1	1.7	N/A	23.8
100-200	3,187	4.8	15.1	20.6	15.0	16.0	N/A	17.8	13.4	8.2	3.0	N/A	24.5
200-500	775	1.2	8.1	12.8	3.6	16.3	N/A	9.6	15.5	3.6	5.7	N/A	24.8
500-1,000	137	0.2	3.3	5.2	0.7	9.2	N/A	3.9	15.1	1.7	7.8	N/A	24.5
More than 1,000	73	0.1	8.1	14.2	0.7	31.6	N/A	11.2	17.1	0.7	10.9	N/A	28.7
All	65,926	100.0	100.0	100.0	100.0	100.0	N/A	100.0	9.8	8.2	2.8	N/A	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(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 but excludes those that are dependents of other tax units. 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.

Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 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	2,074	3.5	0.1	-0.1	0.2	0.1	N/A	0.0	-7.1	9.9	2.6	N/A	5.4
10-20	3,858	6.4	0.8	-0.4	0.9	0.3	N/A	0.1	-6.6	8.5	1.1	N/A	2.9
20-30	4,668	7.8	1.5	-0.6	1.8	0.6	N/A	0.3	-4.7	8.5	1.1	N/A	4.9
30-40	4,033	6.7	1.9	-0.3	2.3	0.7	N/A	0.7	-2.1	9.1	1.1	N/A	8.1
40-50	3,611	6.0	2.2	0.1	2.9	0.6	N/A	1.1	0.3	10.2	0.8	N/A	11.3
50-75	9,428	15.7	7.9	2.4	10.9	2.0	N/A	5.1	3.8	10.3	0.8	N/A	14.8
75-100	9,159	15.3	10.6	5.8	15.1	3.0	N/A	8.5	6.7	10.6	0.8	N/A	18.2
100-200	16,573	27.6	30.0	27.2	42.0	11.6	N/A	30.0	11.1	10.4	1.1	N/A	22.6
200-500	5,019	8.4	19.0	26.0	17.1	15.9	N/A	21.8	16.8	6.7	2.5	N/A	26.0
500-1,000	866	1.4	7.8	11.6	3.6	11.0	N/A	8.9	18.3	3.5	4.2	N/A	25.9
More than 1,000	454	0.8	18.6	28.3	3.1	53.7	N/A	23.3	18.7	1.2	8.6	N/A	28.5
All	60,003	100.0	100.0	100.0	100.0	100.0	N/A	100.0	12.2	7.4	3.0	N/A	22.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(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 but excludes those that are dependents of other tax units. 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.

Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
Head of Household Tax Units

Cash Income Level (thousands of 2008 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	2,322	9.8	1.5	-10.2	1.4	0.5	N/A	-0.7	-17.3	10.1	0.3	N/A	-7.0
10-20	4,998	21.0	7.8	-50.7	7.9	1.1	N/A	-2.8	-16.7	11.4	0.1	N/A	-5.2
20-30	4,576	19.3	11.9	-46.5	13.1	2.3	N/A	2.0	-10.0	12.3	0.2	N/A	2.4
30-40	3,596	15.1	13.0	-14.2	14.7	2.1	N/A	8.9	-2.8	12.5	0.1	N/A	9.9
40-50	2,360	9.9	11.0	7.9	12.1	2.5	N/A	10.8	1.8	12.2	0.2	N/A	14.3
50-75	3,458	14.6	21.9	46.6	24.1	6.8	N/A	27.1	5.4	12.2	0.3	N/A	17.9
75-100	1,350	5.7	12.1	43.9	12.9	6.4	N/A	18.0	9.3	11.9	0.4	N/A	21.6
100-200	861	3.6	11.4	56.8	10.9	12.9	N/A	19.1	12.7	10.6	0.9	N/A	24.2
200-500	146	0.6	4.4	28.4	2.1	17.2	N/A	7.5	16.6	5.2	3.2	N/A	25.0
500-1,000	23	0.1	1.6	11.1	0.4	8.0	N/A	2.7	18.0	2.8	4.1	N/A	24.9
More than 1,000	12	0.0	3.7	26.9	0.3	39.6	N/A	7.2	18.8	0.9	8.8	N/A	28.6
All	23,751	100.0	100.0	100.0	100.0	100.0	N/A	100.0	2.6	11.1	0.8	N/A	14.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(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 but excludes those that are dependents of other tax units. 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.

Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
Tax Units with Children

Cash Income Level (thousands of 2008 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	2,622	5.4	0.3	-0.8	0.4	0.1	N/A	-0.2	-23.7	12.3	0.4	N/A	-11.0
10-20	5,438	11.2	1.8	-3.7	2.4	0.2	N/A	-0.7	-21.6	12.5	0.2	N/A	-8.9
20-30	5,576	11.5	3.0	-3.8	4.2	0.3	N/A	0.0	-13.3	12.9	0.2	N/A	-0.2
30-40	4,721	9.8	3.6	-1.7	4.9	0.3	N/A	1.3	-5.1	13.0	0.1	N/A	8.0
40-50	3,754	7.8	3.7	-0.1	5.0	0.4	N/A	2.2	-0.2	12.9	0.2	N/A	12.9
50-75	7,400	15.3	9.9	3.0	13.5	1.7	N/A	7.4	3.2	12.7	0.3	N/A	16.2
75-100	5,710	11.8	10.8	6.5	14.7	2.0	N/A	9.6	6.2	12.7	0.4	N/A	19.3
100-200	9,472	19.6	28.0	29.3	35.4	8.4	N/A	30.1	10.9	11.8	0.6	N/A	23.3
200-500	2,828	5.9	17.4	29.2	14.1	14.5	N/A	21.4	17.5	7.6	1.6	N/A	26.7
500-1,000	461	1.0	6.8	13.0	3.0	10.6	N/A	8.4	20.0	4.1	2.9	N/A	27.0
More than 1,000	223	0.5	15.0	29.2	2.3	61.0	N/A	20.3	20.3	1.5	7.6	N/A	29.4
All	48,340	100.0	100.0	100.0	100.0	100.0	N/A	100.0	10.4	9.4	1.9	N/A	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Children are defined as exemptions taken for children living at home or away from home.

(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 but excludes those that are dependents of other tax units. 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.

Table T08-0082
Current-Law Distribution of Federal Taxes By Cash Income Level, 2010¹
Elderly Tax Units

Cash Income Level (thousands of 2008 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	2,626	9.0	0.8	0.0	0.5	0.2	N/A	0.1	-0.6	1.4	1.8	N/A	2.7
10-20	6,799	23.3	4.6	0.1	2.4	1.0	N/A	0.6	0.1	1.0	1.3	N/A	2.5
20-30	4,213	14.5	4.7	0.5	3.9	1.8	N/A	1.3	1.0	1.6	2.3	N/A	4.9
30-40	2,230	7.6	3.5	0.5	3.1	1.5	N/A	1.2	1.5	1.8	2.6	N/A	5.9
40-50	1,665	5.7	3.4	1.1	3.3	1.4	N/A	1.4	3.2	1.9	2.4	N/A	7.5
50-75	4,090	14.0	11.5	7.2	15.3	5.3	N/A	7.4	6.1	2.6	2.7	N/A	11.5
75-100	2,642	9.1	10.3	8.7	15.6	5.5	N/A	8.4	8.3	3.0	3.1	N/A	14.4
100-200	3,340	11.5	20.3	22.2	30.5	16.3	N/A	21.2	10.7	3.0	4.7	N/A	18.4
200-500	1,159	4.0	15.2	21.2	16.5	18.0	N/A	19.6	13.7	2.2	7.0	N/A	22.8
500-1,000	232	0.8	7.2	10.1	4.3	11.2	N/A	9.8	13.8	1.2	9.3	N/A	24.3
More than 1,000	134	0.5	18.6	28.5	4.6	37.6	N/A	28.8	15.0	0.5	11.9	N/A	27.4
All	29,149	100.0	100.0	100.0	100.0	100.0	N/A	100.0	9.8	2.0	5.9	N/A	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Elderly tax units are those in which the head (or spouse if applicable) is age 65 or older.

(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 but excludes those that are dependents of other tax units. 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.