

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**All Tax Units**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	16,904	11.0	0.8	-0.3	0.9	0.3	0.0	0.2	-5.0	9.3	1.0	0.0	5.3
<b>10-20</b>	24,313	15.8	3.2	-0.9	3.2	0.8	0.4	0.7	-3.4	8.1	0.7	0.0	5.5
<b>20-30</b>	19,891	12.9	4.3	0.2	5.2	1.3	0.7	2.0	0.5	9.8	0.9	0.1	11.2
<b>30-40</b>	14,930	9.7	4.5	1.3	6.0	1.3	0.9	2.9	3.7	10.8	0.8	0.1	15.4
<b>40-50</b>	11,945	7.7	4.7	2.2	6.4	1.1	1.5	3.5	6.1	11.2	0.7	0.1	18.1
<b>50-75</b>	22,087	14.3	11.9	7.8	15.7	3.8	7.3	10.0	8.3	10.7	0.9	0.2	20.1
<b>75-100</b>	14,490	9.4	11.0	8.7	14.3	4.1	5.9	10.0	10.0	10.6	1.0	0.2	21.8
<b>100-200</b>	21,324	13.8	25.2	25.7	31.5	13.1	15.0	26.1	12.9	10.1	1.4	0.2	24.7
<b>200-500</b>	6,103	4.0	15.2	21.0	12.0	16.1	21.1	17.4	17.6	6.4	2.9	0.5	27.4
<b>500-1,000</b>	1,031	0.7	6.1	9.9	2.5	10.8	12.3	7.5	20.6	3.3	4.9	0.7	29.5
<b>More than 1,000</b>	513	0.3	13.4	24.4	2.1	46.5	34.3	19.5	23.1	1.3	9.6	0.9	34.8
<b>All</b>	154,237	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.7	8.1	2.8	0.3	23.9

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 T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**Single Tax Units**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	12,319	18.4	2.4	-0.5	2.6	0.8	0.0	0.8	-2.1	9.0	0.9	0.0	7.8
<b>10-20</b>	15,208	22.7	8.0	0.8	6.7	2.3	0.4	3.0	1.1	6.9	0.8	0.1	8.9
<b>20-30</b>	10,231	15.3	9.0	3.9	10.0	3.5	0.7	5.9	4.8	9.3	1.1	0.1	15.2
<b>30-40</b>	6,828	10.2	8.5	5.4	11.2	3.0	1.1	6.9	7.1	11.0	1.0	0.1	19.2
<b>40-50</b>	5,568	8.3	8.9	7.0	12.0	2.5	1.7	8.0	8.7	11.2	0.8	0.2	21.0
<b>50-75</b>	8,643	12.9	18.8	19.0	23.8	8.1	8.5	18.9	11.3	10.6	1.2	0.5	23.6
<b>75-100</b>	3,575	5.3	11.0	13.2	13.2	6.7	6.5	12.1	13.6	10.0	1.7	0.7	26.0
<b>100-200</b>	3,339	5.0	15.7	20.9	15.5	17.3	16.6	18.3	14.9	8.3	3.1	1.2	27.5
<b>200-500</b>	762	1.1	7.9	12.0	3.6	16.2	21.8	10.0	17.1	3.8	5.7	3.2	29.8
<b>500-1,000</b>	129	0.2	3.1	5.0	0.7	9.0	12.2	4.3	18.0	1.8	8.0	4.5	32.2
<b>More than 1,000</b>	65	0.1	7.0	13.4	0.6	29.9	30.2	11.6	21.5	0.8	11.9	5.0	39.2
<b>All</b>	67,022	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.2	8.3	2.8	1.2	23.5

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 T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	2,097	3.5	0.1	-0.1	0.2	0.1	0.1	0.0	-6.5	9.7	3.1	0.1	6.3
<b>10-20</b>	3,760	6.2	0.8	-0.3	0.8	0.3	0.7	0.1	-5.8	8.4	1.1	0.1	3.7
<b>20-30</b>	4,687	7.8	1.5	-0.2	1.7	0.6	0.6	0.5	-2.0	8.5	1.1	0.0	7.6
<b>30-40</b>	4,079	6.8	1.9	0.1	2.2	0.7	0.3	0.8	0.7	8.9	1.1	0.0	10.8
<b>40-50</b>	3,601	6.0	2.2	0.4	2.9	0.6	0.5	1.2	2.8	10.3	0.8	0.0	14.0
<b>50-75</b>	9,350	15.5	7.9	3.2	10.5	2.2	1.0	5.3	5.8	10.3	0.8	0.0	16.9
<b>75-100</b>	9,219	15.3	10.8	6.4	14.9	3.1	2.9	8.6	8.5	10.6	0.9	0.0	20.0
<b>100-200</b>	16,913	28.0	30.9	27.1	42.3	12.0	7.0	29.9	12.5	10.5	1.1	0.0	24.1
<b>200-500</b>	5,143	8.5	19.5	24.1	17.6	16.3	16.5	21.2	17.6	6.9	2.5	0.1	27.1
<b>500-1,000</b>	867	1.4	7.9	11.6	3.7	11.6	13.5	9.2	21.0	3.6	4.4	0.1	29.1
<b>More than 1,000</b>	427	0.7	16.8	27.6	3.0	51.7	55.6	23.0	23.4	1.4	9.1	0.3	34.1
<b>All</b>	60,415	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14.2	7.7	3.0	0.1	24.9

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 T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**Head of Household Tax Units**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	2,344	9.7	1.5	-5.6	1.3	0.5	0.0	-0.6	-17.4	10.1	0.3	0.0	-7.1
<b>10-20</b>	5,061	20.9	7.7	-26.1	7.8	1.3	0.2	-1.9	-15.5	11.3	0.1	0.0	-4.0
<b>20-30</b>	4,632	19.1	11.8	-17.6	12.9	2.4	0.2	4.0	-6.8	12.2	0.2	0.0	5.6
<b>30-40</b>	3,693	15.2	13.1	0.9	14.6	2.0	0.6	10.2	0.3	12.5	0.1	0.0	13.0
<b>40-50</b>	2,409	9.9	11.0	10.4	12.1	2.6	0.4	11.1	4.3	12.3	0.2	0.0	16.8
<b>50-75</b>	3,561	14.7	22.0	34.8	24.0	7.7	6.0	26.1	7.2	12.2	0.3	0.0	19.7
<b>75-100</b>	1,425	5.9	12.5	28.6	13.3	6.9	4.9	17.2	10.5	11.9	0.4	0.0	22.9
<b>100-200</b>	903	3.7	11.8	34.9	11.2	12.5	11.4	17.8	13.5	10.7	0.8	0.1	25.1
<b>200-500</b>	147	0.6	4.2	16.2	2.1	16.2	29.8	6.7	17.5	5.5	3.1	0.5	26.5
<b>500-1,000</b>	24	0.1	1.6	7.2	0.4	9.7	6.9	2.7	20.4	2.8	4.8	0.3	28.3
<b>More than 1,000</b>	11	0.0	3.2	16.3	0.3	37.4	39.2	6.6	23.6	1.1	9.4	0.8	34.9
<b>All</b>	24,261	100.0	100.0	100.0	100.0	100.0	100.0	100.0	4.6	11.2	0.8	0.1	16.6

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 T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**Tax Units with Children**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	2,639	5.4	0.3	-0.6	0.4	0.1	0.0	-0.2	-23.3	12.2	0.4	0.0	-10.7
<b>10-20</b>	5,399	11.1	1.8	-2.9	2.3	0.2	0.4	-0.6	-20.2	12.5	0.2	0.0	-7.5
<b>20-30</b>	5,575	11.5	3.0	-2.2	4.1	0.3	0.2	0.5	-9.1	12.9	0.2	0.0	4.0
<b>30-40</b>	4,770	9.8	3.6	-0.3	4.9	0.3	0.3	1.8	-1.1	13.0	0.2	0.0	12.0
<b>40-50</b>	3,810	7.8	3.7	0.9	5.0	0.4	0.4	2.5	3.0	12.9	0.2	0.0	16.2
<b>50-75</b>	7,358	15.1	10.0	4.5	13.2	1.8	6.2	7.8	5.6	12.7	0.3	0.0	18.7
<b>75-100</b>	5,754	11.8	11.0	7.2	14.6	2.3	3.6	9.8	8.1	12.7	0.4	0.0	21.3
<b>100-200</b>	9,575	19.7	28.6	27.5	35.5	8.9	5.2	29.2	12.0	11.9	0.6	0.0	24.5
<b>200-500</b>	2,890	5.9	17.8	26.0	14.4	14.7	21.1	20.5	18.2	7.7	1.5	0.0	27.5
<b>500-1,000</b>	457	0.9	6.8	12.5	3.0	10.9	15.0	8.6	23.1	4.2	3.0	0.1	30.3
<b>More than 1,000</b>	211	0.4	13.6	27.5	2.3	58.9	45.9	19.9	25.3	1.6	8.1	0.1	35.1
<b>All</b>	48,577	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.5	9.6	1.9	0.0	23.9

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 T08-0086**  
**Current-Law Distribution of Federal Taxes By Cash Income Level, 2011<sup>1</sup>**  
**Elderly Tax Units**

Cash Income Level (thousands of 2008 dollars) <sup>2</sup>	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>5</sup>	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
<b>Less than 10</b>	2,569	8.7	0.7	0.0	0.5	0.2	0.0	0.1	-0.6	1.5	1.8	0.0	2.7
<b>10-20</b>	6,815	23.0	4.6	0.1	2.4	1.0	0.4	0.6	0.4	1.1	1.3	0.1	2.9
<b>20-30</b>	4,407	14.8	4.9	0.7	3.8	1.7	0.6	1.3	1.7	1.6	2.1	0.2	5.6
<b>30-40</b>	2,355	7.9	3.7	0.8	3.0	1.6	1.0	1.2	2.4	1.7	2.6	0.4	7.1
<b>40-50</b>	1,657	5.6	3.4	1.3	3.3	1.3	1.7	1.5	4.3	2.0	2.2	0.7	9.3
<b>50-75</b>	4,104	13.8	11.6	7.6	14.4	5.4	8.0	7.7	7.6	2.6	2.8	1.0	14.0
<b>75-100</b>	2,750	9.3	10.8	9.4	15.7	5.5	6.5	8.7	10.0	3.0	3.1	0.9	16.9
<b>100-200</b>	3,509	11.8	21.6	23.7	31.2	17.2	15.5	22.0	12.7	3.0	4.7	1.1	21.5
<b>200-500</b>	1,159	3.9	15.4	19.9	16.8	18.6	21.6	19.4	15.0	2.3	7.2	2.1	26.6
<b>500-1,000</b>	224	0.8	6.9	9.7	4.3	11.4	12.0	9.8	16.2	1.3	9.8	2.6	29.8
<b>More than 1,000</b>	120	0.4	16.3	26.8	4.5	35.9	32.3	27.6	19.0	0.6	13.1	2.9	35.6
<b>All</b>	29,689	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.6	2.1	6.0	1.5	21.1

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.