

Table T06-0311
Current-Law Distribution of Federal Taxes By Cash Income Class, 2011¹

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	16,811	10.7	0.8	-0.3	0.9	0.4	0.1	0.2	-5.3	8.4	1.3	0.0	4.5
10-20	25,284	16.2	3.5	-1.0	3.3	1.3	0.4	0.8	-3.4	7.8	0.9	0.0	5.3
20-30	21,596	13.8	5.0	0.4	5.5	1.9	0.3	2.3	1.2	9.2	1.0	0.0	11.3
30-40	16,032	10.2	5.2	1.7	6.4	1.5	0.7	3.3	4.5	10.4	0.7	0.0	15.5
40-50	13,218	8.4	5.5	2.9	7.0	1.9	0.8	4.2	6.8	10.7	0.9	0.0	18.2
50-75	22,444	14.3	12.8	9.0	16.5	5.0	2.8	11.1	9.1	10.7	1.0	0.1	20.8
75-100	14,300	9.1	11.5	9.6	14.8	4.9	2.6	10.8	10.8	10.7	1.1	0.1	22.6
100-200	19,360	12.4	24.2	25.6	29.9	12.9	23.3	25.7	13.6	10.3	1.4	0.3	25.6
200-500	5,551	3.5	14.6	20.8	11.5	16.3	24.2	17.1	18.1	6.6	2.9	0.5	28.2
500-1,000	865	0.6	5.4	9.1	2.1	9.6	11.7	6.8	21.4	3.2	4.6	0.7	30.0
More than 1,000	443	0.3	12.0	22.2	1.9	43.5	30.8	17.6	23.5	1.3	9.3	0.8	35.0
All	156,502	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.8	8.3	2.6	0.3	24.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

(1) Calendar year. Estimates are for current law and therefore assume that the 2001-6 tax cuts expire as scheduled.

(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.