

T11-0341
Effective Federal Tax Rates - All Tax Units
By Cash Income Income Level, 2012
Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	-7.1	8.9	0.6	*	2.3
10-20	-5.6	7.1	0.4	*	1.9
20-30	-2.8	9.3	0.6	*	7.1
30-40	0.9	9.9	0.7	*	11.5
40-50	3.4	10.3	0.6	*	14.2
50-75	6.0	10.2	0.7	*	16.8
75-100	8.0	10.3	0.8	*	19.2
100-200	11.8	9.9	1.2	*	23.0
200-500	16.4	6.4	2.7	0.1	25.7
500-1,000	17.3	3.4	4.3	0.2	25.1
More than 1,000	18.0	1.1	9.2	0.5	29.0
All	10.1	7.8	2.5	0.1	20.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.

T11-0341
Effective Federal Tax Rates - Single Tax Units
By Cash Income Level, 2012
Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	-2.9	8.2	0.6	*	5.9
10-20	-0.2	5.5	0.4	*	5.7
20-30	2.5	8.0	0.7	*	11.2
30-40	4.9	9.2	0.9	*	14.9
40-50	7.4	10.7	0.7	*	18.8
50-75	9.7	10.2	1.0	*	20.9
75-100	11.6	10.1	1.4	*	23.1
100-200	13.3	7.9	2.6	*	23.8
200-500	15.8	3.8	5.2	0.8	25.7
500-1,000	14.9	1.9	7.1	1.5	25.4
More than 1,000	17.1	0.7	11.3	3.0	32.1
All	8.5	7.7	2.3	0.3	18.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.

T11-0341**Effective Federal Tax Rates - Married Tax Units, Filing Jointly****By Cash Income Level, 2012****Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	-17.6	13.2	2.1	*	-2.4
10-20	-13.9	10.8	0.9	*	-2.2
20-30	-9.2	10.3	0.7	*	1.8
30-40	-4.2	9.6	0.7	*	6.1
40-50	-0.8	8.7	0.7	*	8.6
50-75	3.3	9.6	0.6	*	13.5
75-100	6.6	10.2	0.7	*	17.5
100-200	11.5	10.3	1.0	*	22.8
200-500	16.5	6.8	2.3	*	25.7
500-1,000	17.6	3.6	3.8	*	25.0
More than 1,000	18.2	1.3	8.8	0.1	28.4
All	11.8	7.4	2.8	*	22.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.

T11-0341**Effective Federal Tax Rates - Head of Household Tax Units****By Cash Income Level, 2012****Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	-24.0	10.4	0.2	*	-13.4
10-20	-20.2	10.7	0.1	*	-9.4
20-30	-12.3	11.9	0.1	*	-0.2
30-40	-4.5	11.9	0.1	*	7.6
40-50	1.3	11.9	0.2	*	13.4
50-75	5.1	12.1	0.2	*	17.4
75-100	8.8	11.7	0.4	*	20.9
100-200	12.5	10.4	0.9	*	23.8
200-500	16.5	5.8	2.8	*	25.1
500-1,000	17.1	2.8	4.2	0.1	24.2
More than 1,000	19.0	1.0	8.9	0.4	29.3
All	*	10.9	0.7	*	11.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.

T11-0341**Effective Federal Tax Rates - Tax Units with Children****By Cash Income Level, 2012****Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	-31.2	12.0	0.3	*	-19.0
10-20	-27.3	12.1	0.2	*	-15.0
20-30	-16.6	12.8	0.2	*	-3.6
30-40	-7.4	12.6	0.2	*	5.4
40-50	-1.7	12.4	0.2	*	10.9
50-75	2.8	12.5	0.3	*	15.6
75-100	5.8	12.7	0.3	*	18.8
100-200	11.3	11.9	0.5	*	23.7
200-500	17.4	7.8	1.4	*	26.7
500-1,000	19.5	4.3	2.6	*	26.4
More than 1,000	20.0	1.5	8.1	*	29.6
All	9.5	9.5	1.8	*	20.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

Note : Tax units with children are those claiming an exemption for children at home or away from home.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.

T11-0341**Effective Federal Tax Rates - Elderly Tax Units****By Cash Income Level, 2012****Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) ¹	Average Effective Tax Rate				
	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	*	0.3	0.5	*	0.8
10-20	*	0.3	0.5	*	0.8
20-30	0.1	0.9	1.4	*	2.4
30-40	1.1	1.6	1.9	*	4.6
40-50	1.8	2.2	1.6	*	5.6
50-75	4.9	2.7	1.9	*	9.5
75-100	8.0	2.9	2.3	*	13.2
100-200	11.1	3.0	3.7	*	17.9
200-500	13.8	2.3	6.3	0.5	22.9
500-1,000	13.0	1.2	8.4	0.7	23.4
More than 1,000	15.0	0.5	12.1	1.7	29.3
All	9.0	2.0	4.8	0.4	16.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05.

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Tax units with negative cash income are excluded from the lowest income 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>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>.

(2) After tax credits (including refundable portion of earned income and child tax credits).

(3) Includes both the employee and employer portion of Social Security and Medicare tax.

(4) Excludes customs duties and excise taxes.