## T11-0343

## Effective Federal Tax Rates - All Tax Units

## By Cash Income Income Level, 2012

## Baseline: Current Policy

| 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 | -2.9 | 9.3 | 0.6 | * | 7.1 |
| 30-40 | 0.8 | 9.9 | 0.7 | * | 11.4 |
| 40-50 | 3.3 | 10.3 | 0.6 | * | 14.1 |
| 50-75 | 5.7 | 10.2 | 0.7 | * | 16.6 |
| 75-100 | 7.3 | 10.3 | 0.8 | * | 18.5 |
| 100-200 | 10.1 | 9.9 | 1.2 | * | 21.3 |
| 200-500 | 14.7 | 6.4 | 2.7 | 0.1 | 23.9 |
| 500-1,000 | 17.2 | 3.4 | 4.3 | 0.2 | 25.0 |
| More than 1,000 | 18.2 | 1.1 | 9.2 | 0.5 | 29.2 |
| All | 9.3 | 7.8 | 2.5 | 0.1 | 19.7 |

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.

## T11-0343

## Effective Federal Tax Rates - Single Tax Units

## By Cash Income Income Level, 2012

## Baseline: Current Policy

| 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 | -0.3 | 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 | * | 18.7 |
| 50-75 | 9.6 | 10.2 | 1.0 | * | 20.8 |
| 75-100 | 11.4 | 10.1 | 1.4 | * | 22.9 |
| 100-200 | 12.8 | 7.9 | 2.6 | * | 23.3 |
| 200-500 | 15.3 | 3.8 | 5.2 | 0.8 | 25.2 |
| 500-1,000 | 15.0 | 1.9 | 7.1 | 1.5 | 25.5 |
| More than 1,000 | 17.3 | 0.7 | 11.3 | 3.0 | 32.4 |
| All | 8.4 | 7.7 | 2.3 | 0.3 | 18.7 |

*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.

## T11-0343

## Effective Federal Tax Rates - Married Tax Units, Filing Jointly

## By Cash Income Income Level, 2012

## Baseline: Current Policy

| 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 | -9.3 | 10.3 | 0.7 | * | 1.8 |
| 30-40 | -4.2 | 9.6 | 0.7 | * | 6.1 |
| 40-50 | -0.9 | 8.7 | 0.7 | * | 8.6 |
| 50-75 | 3.1 | 9.6 | 0.6 | * | 13.4 |
| 75-100 | 5.9 | 10.2 | 0.7 | * | 16.8 |
| 100-200 | 9.5 | 10.3 | 1.0 | * | 20.9 |
| 200-500 | 14.5 | 6.8 | 2.3 | * | 23.7 |
| 500-1,000 | 17.5 | 3.6 | 3.8 | * | 24.9 |
| More than 1,000 | 18.4 | 1.3 | 8.8 | 0.1 | 28.6 |
| All | 10.8 | 7.4 | 2.8 | * | 21.0 |

*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.

## T11-0343

## Effective Federal Tax Rates - Head of Household Tax Units

### By Cash Income Income Level, 2012

### Baseline: Current Policy

| 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 | -12.4 | 11.9 | 0.1 | * | -0.3 |
| 30-40 | -4.6 | 11.9 | 0.1 | * | 7.5 |
| 40-50 | 1.2 | 11.9 | 0.2 | * | 13.3 |
| 50-75 | 4.4 | 12.1 | 0.2 | * | 16.6 |
| 75-100 | 7.2 | 11.7 | 0.4 | * | 19.3 |
| 100-200 | 10.9 | 10.4 | 0.9 | * | 22.1 |
| 200-500 | 15.5 | 5.8 | 2.8 | * | 24.2 |
| 500-1,000 | 17.2 | 2.8 | 4.2 | 0.1 | 24.2 |
| More than 1,000 | 19.3 | 1.0 | 8.9 | 0.4 | 29.6 |
| All | -0.5 | 10.9 | 0.7 | * | 11.1 |

*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.

## T11-0343

## Effective Federal Tax Rates - Tax Units with Children

## By Cash Income Income Level, 2012

## Baseline: Current Policy

| 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 | * | -15.1 |
| 20-30 | -16.6 | 12.8 | 0.2 | * | -3.7 |
| 30-40 | -7.5 | 12.6 | 0.2 | * | 5.2 |
| 40-50 | -1.9 | 12.4 | 0.2 | * | 10.7 |
| 50-75 | 2.3 | 12.5 | 0.3 | * | 15.1 |
| 75-100 | 4.7 | 12.7 | 0.3 | * | 17.7 |
| 100-200 | 8.8 | 11.9 | 0.5 | * | 21.3 |
| 200-500 | 15.3 | 7.8 | 1.4 | * | 24.6 |
| 500-1,000 | 19.4 | 4.3 | 2.6 | * | 26.3 |
| More than 1,000 | 20.2 | 1.5 | 8.1 | * | 29.8 |
| All | 8.3 | 9.5 | 1.8 | * | 19.6 |

*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.

## T11-0343

## Effective Federal Tax Rates - Elderly Tax Units

## By Cash Income Income Level, 2012

## Baseline: Current Policy

| 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 | 4.8 | 2.7 | 1.9 | * | 9.4 |
| 75-100 | 7.6 | 2.9 | 2.3 | * | 12.8 |
| 100-200 | 10.1 | 3.0 | 3.7 | * | 16.8 |
| 200-500 | 12.5 | 2.3 | 6.3 | 0.5 | 21.6 |
| 500-1,000 | 13.0 | 1.2 | 8.4 | 0.7 | 23.3 |
| More than 1,000 | 15.2 | 0.5 | 12.1 | 1.7 | 29.5 |
| All | 8.5 | 2.0 | 4.8 | 0.4 | 15.7 |

*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.