

**T11-0345**  
**Effective Federal Tax Rates - All Tax Units**  
**By Cash Income Income Level, 2013**  
**Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Less than 10	-4.4	8.4	0.8	*	4.7
10-20	-3.7	7.0	0.5	*	3.9
20-30	-0.2	9.2	0.7	*	9.7
30-40	3.4	9.7	0.8	0.1	13.9
40-50	5.5	10.1	0.7	0.1	16.4
50-75	7.9	10.1	0.9	0.2	19.1
75-100	9.9	10.3	1.0	0.2	21.5
100-200	12.8	10.1	1.5	0.2	24.6
200-500	17.0	6.7	3.3	0.5	27.4
500-1,000	20.1	3.6	5.2	0.7	29.7
More than 1,000	23.9	1.5	10.8	0.9	37.1
All	12.3	7.9	3.0	0.3	23.6

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.

**T11-0345**  
**Effective Federal Tax Rates - Single Tax Units**  
**By Cash Income Level, 2013**  
**Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
<b>Less than 10</b>	-1.5	7.8	0.7	*	7.1
<b>10-20</b>	0.5	5.5	0.5	*	6.6
<b>20-30</b>	3.7	7.9	0.9	*	12.6
<b>30-40</b>	6.1	8.8	1.0	0.2	16.1
<b>40-50</b>	8.5	10.4	0.9	0.1	19.9
<b>50-75</b>	10.9	10.1	1.2	0.4	22.7
<b>75-100</b>	13.4	9.9	1.8	0.7	25.8
<b>100-200</b>	14.7	8.2	3.2	1.2	27.3
<b>200-500</b>	16.8	3.9	6.3	3.2	30.3
<b>500-1,000</b>	18.6	2.0	8.8	4.9	34.4
<b>More than 1,000</b>	22.5	0.9	13.3	4.8	41.5
<b>All</b>	10.5	7.7	2.9	1.1	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.

## T11-0345

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

## By Cash Income Level, 2013

## Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Less than 10	-12.1	12.0	3.0	0.1	3.0
10-20	-10.0	10.2	1.1	*	1.4
20-30	-4.8	9.8	0.8	0.2	6.0
30-40	-0.1	9.2	0.8	*	10.0
40-50	2.1	8.6	0.8	*	11.5
50-75	5.4	9.5	0.9	*	15.8
75-100	8.4	10.3	0.8	*	19.6
100-200	12.3	10.5	1.2	*	24.1
200-500	17.0	7.2	2.7	0.1	27.0
500-1,000	20.3	3.9	4.7	0.1	29.0
More than 1,000	24.1	1.6	10.2	0.3	36.3
All	14.1	7.7	3.3	0.1	25.1

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.

## T11-0345

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

## By Cash Income Level, 2013

## Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Less than 10	-16.7	9.8	0.3	*	-6.6
10-20	-15.7	10.6	0.1	*	-5.0
20-30	-7.9	11.8	0.1	*	4.0
30-40	-0.4	12.0	0.1	*	11.7
40-50	4.1	11.8	0.2	*	16.1
50-75	7.3	12.0	0.3	*	19.6
75-100	10.5	11.6	0.4	*	22.6
100-200	13.4	10.7	1.0	0.1	25.2
200-500	17.5	6.0	2.7	0.3	26.5
500-1,000	19.7	3.1	5.3	0.3	28.4
More than 1,000	24.7	1.4	11.0	0.7	37.8
All	4.0	10.9	0.8	0.1	15.8

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.

## T11-0345

## Effective Federal Tax Rates - Tax Units with Children

## By Cash Income Level, 2013

## Baseline: Current Law

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Less than 10	-22.5	11.1	0.5	*	-10.9
10-20	-21.5	12.0	0.2	*	-9.2
20-30	-10.6	12.6	0.2	*	2.1
30-40	-2.0	12.5	0.2	*	10.8
40-50	2.6	12.3	0.2	*	15.1
50-75	5.7	12.5	0.3	*	18.5
75-100	8.3	12.6	0.4	*	21.3
100-200	12.0	12.1	0.7	*	24.8
200-500	17.6	8.3	1.7	*	27.6
500-1,000	22.4	4.7	3.3	*	30.4
More than 1,000	26.3	2.0	9.0	0.1	37.4
All	12.2	9.8	2.0	*	24.0

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.

**T11-0345****Effective Federal Tax Rates - Elderly Tax Units****By Cash Income Level, 2013****Baseline: Current Law**

Cash Income Level (thousands of 2011 dollars) <sup>1</sup>	Average Effective Tax Rate				
	Individual Income Tax <sup>2</sup>	Payroll Tax <sup>3</sup>	Corporate Income Tax	Estate Tax	All Federal Tax <sup>4</sup>
Less than 10	*	0.3	0.6	*	0.9
10-20	*	0.3	0.6	*	1.0
20-30	0.3	0.9	1.7	0.2	3.0
30-40	1.8	1.4	2.2	0.4	5.8
40-50	2.9	2.0	1.9	0.3	7.1
50-75	6.2	2.5	2.6	0.7	11.9
75-100	9.4	2.7	3.0	0.8	15.9
100-200	12.4	3.1	4.7	1.0	21.2
200-500	14.9	2.2	7.6	2.0	26.7
500-1,000	16.3	1.3	10.4	2.5	30.6
More than 1,000	20.5	0.7	14.8	2.8	38.8
All	10.9	2.0	5.9	1.3	20.1

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.