

T11-0353

**Share of Federal Taxes - All Tax Units
By Cash Income Income Level, 2012
Baseline: Current Policy**

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	1.2	-0.9	1.4	0.3	*	0.1
10-20	3.7	-2.3	3.4	0.6	*	0.4
20-30	4.5	-1.4	5.5	1.1	0.1	1.6
30-40	5.3	0.5	6.8	1.4	0.1	3.1
40-50	5.4	1.9	7.2	1.2	*	3.9
50-75	11.0	6.8	14.5	3.0	*	9.3
75-100	10.5	8.2	13.9	3.5	0.2	9.8
100-200	23.3	25.2	29.9	11.5	1.1	25.1
200-500	15.2	23.9	12.5	16.4	15.9	18.4
500-1,000	6.1	11.2	2.6	10.2	12.5	7.7
More than 1,000	13.8	27.1	2.0	50.4	69.8	20.5
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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.

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Share of Federal Taxes - Single Tax Units

By Cash Income Income Level, 2012

Baseline: Current Policy

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	3.8	-1.3	4.1	0.9	*	1.2
10-20	10.1	-0.3	7.3	1.8	*	3.1
20-30	10.5	3.1	10.9	3.4	0.1	6.3
30-40	11.2	6.5	13.4	4.1	0.1	8.9
40-50	9.3	8.2	12.9	2.6	*	9.3
50-75	15.6	17.9	20.9	6.4	*	17.4
75-100	9.2	12.5	12.2	5.6	0.2	11.3
100-200	12.7	19.3	13.1	14.0	1.0	15.7
200-500	7.5	13.7	3.7	16.7	18.7	10.1
500-1,000	3.2	5.7	0.8	9.7	14.3	4.3
More than 1,000	7.2	14.8	0.7	34.6	65.3	12.4
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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.

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Share of Federal Taxes - Married Tax Units, Filing Jointly
By Cash Income Level, 2012
Baseline: Current Policy

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	0.1	-0.2	0.2	0.1	*	*
10-20	0.6	-0.7	0.8	0.2	*	-0.1
20-30	1.1	-1.0	1.6	0.3	*	0.1
30-40	1.9	-0.7	2.4	0.5	*	0.5
40-50	3.0	-0.2	3.5	0.8	0.1	1.2
50-75	8.3	2.4	10.8	1.9	0.1	5.3
75-100	10.9	5.9	15.0	2.8	0.1	8.7
100-200	29.5	26.1	40.8	11.1	1.4	29.3
200-500	19.7	26.5	18.1	16.7	3.3	22.2
500-1,000	7.8	12.6	3.8	10.6	4.2	9.2
More than 1,000	17.2	29.3	2.9	54.7	90.2	23.4
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

Notes : Data are for calendar year 2012.

(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.

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Share of Federal Taxes - Head of Household Tax Units

By Cash Income Level, 2012

Baseline: Current Policy

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	2.5	n/a	2.4	0.6	*	-3.1
10-20	9.5	n/a	9.4	1.1	*	-8.1
20-30	13.4	n/a	14.7	2.5	*	-0.4
30-40	14.5	n/a	15.9	2.8	*	9.8
40-50	12.6	n/a	13.9	2.6	*	15.0
50-75	17.8	n/a	19.8	5.1	*	26.7
75-100	10.9	n/a	11.7	5.7	*	18.9
100-200	9.5	n/a	9.0	11.3	2.8	18.8
200-500	4.2	n/a	2.2	16.0	10.3	9.1
500-1,000	1.8	n/a	0.5	10.0	5.6	3.8
More than 1,000	3.4	n/a	0.3	41.9	79.5	9.1
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

n/a: Since the total individual income tax paid by head of households tax units is negative, the shares paid by each income class can be misleading and is therefore not shown in this analysis.

Notes : Data are for calendar year 2012.

(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.

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Share of Federal Taxes - Tax Units with Children

By Cash Income Level, 2012

Baseline: Current Policy

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	0.6	-2.1	0.7	0.1	*	-0.5
10-20	2.1	-6.9	2.7	0.2	*	-1.6
20-30	3.3	-6.5	4.4	0.3	*	-0.6
30-40	4.0	-3.6	5.3	0.4	0.2	1.1
40-50	4.2	-0.9	5.5	0.4	0.2	2.3
50-75	9.4	2.6	12.4	1.3	*	7.2
75-100	10.7	6.0	14.3	1.9	*	9.6
100-200	27.2	28.9	34.3	8.1	1.4	29.6
200-500	18.1	33.2	15.0	14.5	4.7	22.7
500-1,000	6.8	15.9	3.1	9.9	7.6	9.1
More than 1,000	13.8	33.5	2.2	62.2	84.1	21.0
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

Notes : Data are for calendar year 2012. 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.

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**Share of Federal Taxes - Elderly Tax Units
By Cash Income Level, 2012
Baseline: Current Policy**

Cash Income Level (thousands of 2011 dollars) ¹	Share of Total					
	Cash Income	Individual Income Tax ²	Payroll Tax ³	Corporate Income Tax	Estate Tax	All Federal Tax ⁴
Less than 10	0.8	*	0.1	0.1	*	*
10-20	5.1	*	0.8	0.6	*	0.3
20-30	4.8	0.1	2.2	1.4	*	0.7
30-40	5.2	0.7	4.1	2.1	0.1	1.5
40-50	5.4	1.1	6.0	1.7	*	1.9
50-75	11.8	6.7	16.3	4.6	*	7.1
75-100	10.4	9.3	15.0	5.0	0.1	8.5
100-200	20.4	24.0	31.4	15.8	1.2	21.9
200-500	14.3	21.0	16.3	18.8	18.4	19.7
500-1,000	6.3	9.5	3.7	11.0	11.3	9.3
More than 1,000	15.5	27.6	4.0	38.9	68.6	29.0
All	100.0	100.0	100.0	100.0	100.0	100.0

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

* Less than 0.05.

Notes : Data are for calendar year 2012. 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.