### Average Effective Federal Tax Rates

#### By Cash Income Level, 2011

**Baseline: Current Law**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2011 dollars)</th>
<th>As a Percentage of Cash Income&lt;sup&gt;1&lt;/sup&gt;</th>
<th>All Federal Taxes&lt;sup&gt;5&lt;/sup&gt;</th>
<th>As a Percentage of Adjusted Gross Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Individual Income Tax&lt;sup&gt;3&lt;/sup&gt;</td>
<td>Payroll Tax</td>
<td>Corporate Income Tax</td>
</tr>
<tr>
<td></td>
<td>Employee&lt;sup&gt;4&lt;/sup&gt;</td>
<td>Employer</td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
<td>-6.7</td>
<td>3.8</td>
<td>3.9</td>
</tr>
<tr>
<td>10-20</td>
<td>-5.5</td>
<td>2.9</td>
<td>3.2</td>
</tr>
<tr>
<td>20-30</td>
<td>-3.0</td>
<td>3.8</td>
<td>4.5</td>
</tr>
<tr>
<td>30-40</td>
<td>0.8</td>
<td>4.0</td>
<td>4.8</td>
</tr>
<tr>
<td>40-50</td>
<td>3.2</td>
<td>4.0</td>
<td>4.9</td>
</tr>
<tr>
<td>50-75</td>
<td>5.7</td>
<td>4.0</td>
<td>4.9</td>
</tr>
<tr>
<td>75-100</td>
<td>7.3</td>
<td>4.1</td>
<td>5.1</td>
</tr>
<tr>
<td>100-200</td>
<td>10.2</td>
<td>4.0</td>
<td>4.9</td>
</tr>
<tr>
<td>200-500</td>
<td>15.8</td>
<td>2.9</td>
<td>3.2</td>
</tr>
<tr>
<td>500-1,000</td>
<td>20.2</td>
<td>1.9</td>
<td>1.8</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>20.3</td>
<td>0.7</td>
<td>0.6</td>
</tr>
<tr>
<td>All</td>
<td>9.3</td>
<td>3.3</td>
<td>3.9</td>
</tr>
</tbody>
</table>

**Source**: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05.

(1) For a description of cash income, see [http://www.taxpolicycenter.org/TaxModel/income.cfm](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](http://www.taxpolicycenter.org/T11-0270). The measure of cash income used to calculate effective tax rates does not include rollovers to IRAs.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.

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

(4) Includes the employee portion of Social Security and Medicare taxes plus all SECA taxes for self-employment. The employee's rate for the Social Security tax was reduced 2 percentage points to 4.2% for 2011.

(5) Excludes customs duties and excise taxes.