

T12-0186
Average Effective Federal Tax Rates -- All Tax Units
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	-7.6	4.1	4.1	0.8	*	1.4
10-20	-6.3	3.2	3.4	0.5	*	0.8
20-30	-3.3	3.7	4.2	0.7	*	5.3
30-40	0.8	3.8	4.5	0.7	*	9.7
40-50	3.0	3.8	4.6	0.7	*	12.1
50-75	5.7	3.9	4.8	0.8	*	15.2
75-100	7.4	4.1	5.0	0.9	*	17.4
100-200	10.0	4.2	5.0	1.0	*	20.3
200-500	16.0	3.0	3.2	1.9	0.2	24.3
500-1,000	21.1	1.9	1.7	3.1	0.2	28.0
More than 1,000	21.8	0.8	0.7	5.9	0.6	29.8
All	9.5	3.4	4.0	1.7	0.1	18.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.

T12-0186
Average Effective Federal Tax Rates -- Single Tax Units
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	-3.3	3.6	4.0	0.7	*	5.0
10-20	-0.5	2.4	2.8	0.5	*	5.2
20-30	2.4	3.2	3.8	0.8	*	10.3
30-40	4.9	3.5	4.3	0.8	*	13.4
40-50	7.3	3.9	4.9	0.8	*	16.9
50-75	9.6	3.9	5.0	1.0	*	19.5
75-100	11.9	3.8	4.8	1.4	*	21.9
100-200	13.9	3.5	4.1	1.8	0.1	23.5
200-500	17.5	2.0	1.9	3.6	1.4	26.3
500-1,000	19.3	1.2	0.9	4.9	1.5	27.8
More than 1,000	20.3	0.6	0.4	7.1	3.3	31.7
All	8.8	3.2	3.9	1.6	0.3	17.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.

T12-0186
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	-11.9	5.4	4.8	1.8	*	0.1
10-20	-10.9	4.3	3.7	0.8	*	-2.1
20-30	-8.0	3.7	3.6	0.7	*	0.1
30-40	-4.0	3.7	3.7	0.7	*	4.1
40-50	-1.2	3.3	3.6	0.7	*	6.3
50-75	2.9	3.8	4.3	0.7	*	11.7
75-100	5.8	4.1	5.0	0.8	*	15.7
100-200	9.2	4.3	5.2	0.9	*	19.6
200-500	15.7	3.2	3.4	1.7	*	24.0
500-1,000	21.4	2.0	1.8	2.8	*	28.1
More than 1,000	22.1	0.9	0.8	5.7	0.2	29.7
All	10.9	3.3	3.8	1.8	*	19.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.

T12-0186
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	-28.3	5.4	4.6	0.6	*	-17.7
10-20	-24.9	5.1	5.1	0.5	*	-14.2
20-30	-14.1	4.6	5.7	0.5	*	-3.3
30-40	-4.6	4.5	5.7	0.5	*	6.1
40-50	0.6	4.4	5.7	0.5	*	11.3
50-75	4.6	4.5	5.9	0.5	*	15.5
75-100	7.2	4.4	5.7	0.6	*	18.0
100-200	11.7	4.3	5.3	0.7	*	22.0
200-500	17.5	2.6	2.6	1.9	0.1	24.7
500-1,000	20.2	1.8	1.3	3.5	0.1	27.0
More than 1,000	21.9	0.8	0.6	5.1	0.4	28.7
All	-0.2	4.4	5.4	0.8	*	10.3

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.

T12-0186
Average Effective Federal Tax Rates -- Tax Units with Children
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	-31.1	5.5	4.7	0.7	*	-20.1
10-20	-28.5	5.5	5.1	0.6	*	-17.3
20-30	-17.5	5.1	5.6	0.5	*	-6.2
30-40	-7.6	4.9	5.8	0.5	*	3.6
40-50	-2.5	4.8	5.7	0.6	*	8.5
50-75	2.2	4.9	5.9	0.6	*	13.6
75-100	4.8	4.9	6.1	0.6	*	16.4
100-200	8.4	4.8	5.8	0.7	*	19.6
200-500	15.9	3.5	3.8	1.3	*	24.3
500-1,000	22.0	2.2	2.0	2.2	*	28.4
More than 1,000	23.0	1.0	0.9	5.0	*	29.9
All	8.1	4.1	4.7	1.4	*	18.2

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.

T12-0186
Average Effective Federal Tax Rates -- Elderly Tax Units
By Cash Income Level, 2011
Baseline: Current Law

Cash Income Level (thousands of 2012 dollars) ^{1,2}	As a Percentage of Cash Income ¹					All Federal Taxes ⁵
	Individual Income Tax ³	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee ⁴	Employer			
Less than 10	0.0	0.2	0.2	0.4	*	0.8
10-20	0.0	0.1	0.1	0.3	*	0.6
20-30	0.2	0.4	0.4	0.9	*	1.9
30-40	1.0	0.6	0.7	1.0	*	3.3
40-50	1.8	0.8	0.9	1.1	*	4.5
50-75	4.7	1.1	1.2	1.3	*	8.3
75-100	7.6	1.1	1.2	1.9	*	11.8
100-200	10.9	1.5	1.6	2.3	0.1	16.4
200-500	14.9	1.2	1.0	4.2	0.9	22.3
500-1,000	18.0	0.8	0.6	6.0	0.9	26.4
More than 1,000	18.3	0.4	0.3	8.4	2.1	29.5
All	8.5	0.9	1.0	2.8	0.4	13.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05.

(1) 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) 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.