

## T12-0197

## Share of Federal Taxes - All Tax Units

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| Less than 10   | 0.9            | -0.6                                  | 1.0                      | 0.4                     | *          | 0.1                          |
| 10-20  | 3.4            | -2.1                                  | 3.2                      | 1.0                     | 0.1        | 0.1                          |
| 20-30  | 4.4            | -1.4                                  | 4.8                      | 1.7                     | *          | 1.2                          |
| 30-40  | 5.5            | 0.4                                   | 6.4                      | 2.1                     | 0.1        | 2.7                          |
| 40-50  | 5.7            | 1.7                                   | 6.7                      | 2.2                     | *          | 3.5                          |
| 50-75  | 13.7           | 7.7                                   | 16.7                     | 5.9                     | 0.1        | 10.7                         |
| 75-100   | 11.6           | 8.9                                   | 14.7                     | 5.7                     | 0.3        | 10.5                         |
| 100-200  | 24.1           | 26.7                                  | 30.7                     | 14.0                    | 4.6        | 26.4                         |
| 200-500  | 12.8           | 21.9                                  | 10.8                     | 13.9                    | 20.6       | 17.0                         |
| 500-1,000  | 4.7            | 9.3                                   | 2.3                      | 8.4                     | 8.2        | 6.7                          |
| More than 1,000  | 13.8           | 27.5                                  | 2.7                      | 44.5                    | 65.4       | 21.0                         |
| All  | 100.0          | 100.0                                 | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* 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.

## T12-0197

## Share of Federal Taxes - Single Tax Units

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| Less than 10   | 2.5            | -0.9                                  | 2.9                      | 1.0                     | *          | 0.7                          |
| 10-20  | 9.0            | -0.6                                  | 6.8                      | 2.5                     | 0.1        | 2.6                          |
| 20-30  | 9.7            | 2.5                                   | 9.9                      | 4.3                     | *          | 5.4                          |
| 30-40  | 11.3           | 5.9                                   | 12.6                     | 5.0                     | 0.1        | 8.2                          |
| 40-50  | 9.9            | 7.8                                   | 12.4                     | 4.7                     | *          | 8.9                          |
| 50-75  | 19.2           | 20.1                                  | 24.5                     | 10.9                    | 0.1        | 20.2                         |
| 75-100   | 10.2           | 13.5                                  | 12.5                     | 7.8                     | 0.3        | 12.2                         |
| 100-200  | 13.0           | 20.0                                  | 13.7                     | 14.3                    | 5.4        | 16.7                         |
| 200-500  | 6.3            | 12.1                                  | 3.2                      | 13.5                    | 24.4       | 9.2                          |
| 500-1,000  | 2.3            | 4.7                                   | 0.7                      | 6.7                     | 9.0        | 3.5                          |
| More than 1,000  | 7.1            | 15.0                                  | 0.9                      | 28.8                    | 60.0       | 12.3                         |
| All  | 100.0          | 100.0                                 | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* 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.

## T12-0197

## Share of Federal Taxes - Married Tax Units, Filing Jointly

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| Less than 10   | 0.1            | -0.1                                  | 0.2                      | 0.1                     | *          | *                            |
| 10-20  | 0.7            | -0.6                                  | 0.8                      | 0.3                     | *          | -0.1                         |
| 20-30  | 1.3            | -0.9                                  | 1.4                      | 0.5                     | 0.1        | *                            |
| 30-40  | 2.0            | -0.7                                  | 2.2                      | 0.7                     | *          | 0.4                          |
| 40-50  | 3.1            | -0.3                                  | 3.2                      | 1.1                     | *          | 1.0                          |
| 50-75  | 10.3           | 2.6                                   | 12.0                     | 3.8                     | *          | 5.7                          |
| 75-100   | 12.1           | 6.5                                   | 16.0                     | 4.8                     | 0.1        | 9.3                          |
| 100-200  | 30.5           | 27.8                                  | 41.5                     | 14.4                    | 1.4        | 30.4                         |
| 200-500  | 16.7           | 24.7                                  | 15.6                     | 14.4                    | 3.4        | 20.5                         |
| 500-1,000  | 6.2            | 10.7                                  | 3.3                      | 9.2                     | 4.5        | 8.1                          |
| More than 1,000  | 17.4           | 30.5                                  | 3.7                      | 50.4                    | 89.3       | 24.6                         |
| All  | 100.0          | 100.0                                 | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* 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.

## T12-0197

## Share of Federal Taxes - Head of Household Tax Units

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| Less than 10   | 1.5            | n/a                                   | 1.6                      | 1.2                     | *          | -2.3                         |
| 10-20  | 7.6            | n/a                                   | 8.0                      | 5.2                     | *          | -9.3                         |
| 20-30  | 11.9           | n/a                                   | 12.8                     | 7.3                     | *          | -3.3                         |
| 30-40  | 13.7           | n/a                                   | 14.7                     | 8.4                     | 0.1        | 7.5                          |
| 40-50  | 12.1           | n/a                                   | 12.9                     | 7.5                     | *          | 12.3                         |
| 50-75  | 22.8           | n/a                                   | 24.7                     | 15.4                    | 0.1        | 32.5                         |
| 75-100   | 11.5           | n/a                                   | 12.0                     | 9.1                     | 2.6        | 19.7                         |
| 100-200  | 10.7           | n/a                                   | 10.6                     | 9.7                     | 0.3        | 22.3                         |
| 200-500  | 3.9            | n/a                                   | 2.0                      | 8.8                     | 20.3       | 8.9                          |
| 500-1,000  | 1.2            | n/a                                   | 0.4                      | 5.5                     | 6.4        | 2.8                          |
| More than 1,000  | 3.4            | n/a                                   | 0.4                      | 21.3                    | 69.4       | 8.8                          |
| All  | 100.0          | n/a                                   | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* Less than 0.05.

n/a: Since the total individual income tax paid by head of households tax units is small in absolute value, the shares paid by each income class can be misleading and are 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.

## T12-0197

## Share of Federal Taxes - Tax Units with Children

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| <b>Less than 10</b>  | 0.4            | -1.3                                  | 0.5                      | 0.2                     | *          | -0.4                         |
| <b>10-20</b>   | 2.0            | -5.9                                  | 2.4                      | 0.8                     | 0.1        | -1.7                         |
| <b>20-30</b>   | 3.1            | -5.7                                  | 3.9                      | 1.2                     | *          | -0.9                         |
| <b>30-40</b>   | 3.8            | -3.1                                  | 4.8                      | 1.4                     | *          | 0.7                          |
| <b>40-50</b>   | 4.1            | -1.0                                  | 5.1                      | 1.6                     | 0.1        | 1.9                          |
| <b>50-75</b>   | 11.3           | 3.2                                   | 14.3                     | 4.7                     | *          | 8.1                          |
| <b>75-100</b>  | 12.0           | 7.3                                   | 15.3                     | 5.2                     | 1.1        | 10.5                         |
| <b>100-200</b>   | 28.7           | 32.1                                  | 35.3                     | 14.5                    | 0.3        | 31.6                         |
| <b>200-500</b>   | 15.3           | 29.2                                  | 12.9                     | 13.4                    | 5.7        | 20.6                         |
| <b>500-1,000</b>   | 5.5            | 12.4                                  | 2.6                      | 8.6                     | 6.0        | 7.9                          |
| <b>More than 1,000</b>   | 14.2           | 32.9                                  | 2.9                      | 48.0                    | 83.8       | 21.7                         |
| <b>All</b>   | 100.0          | 100.0                                 | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* 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.

## T12-0197

## Share of Federal Taxes - Elderly Tax Units

## By Cash Income Level, 2012

## Baseline: Current Law

| Cash Income Level<br>(thousands of 2012<br>dollars) <sup>1</sup> | Share of Total |                                       |                          |                         |            |                              |
|--|----------------|---------------------------------------|--------------------------|-------------------------|------------|------------------------------|
|  | Cash Income    | Individual<br>Income Tax <sup>2</sup> | Payroll Tax <sup>3</sup> | Corporate<br>Income Tax | Estate Tax | All Federal Tax <sup>4</sup> |
| <b>Less than 10</b>  | 0.6            | *                                     | 0.1                      | 0.1                     | *          | *                            |
| <b>10-20</b>   | 5.0            | *                                     | 0.7                      | 0.5                     | *          | 0.2                          |
| <b>20-30</b>   | 5.0            | 0.1                                   | 2.0                      | 1.4                     | *          | 0.7                          |
| <b>30-40</b>   | 6.4            | 0.7                                   | 4.6                      | 1.9                     | 0.1        | 1.4                          |
| <b>40-50</b>   | 6.8            | 1.4                                   | 6.1                      | 2.4                     | *          | 2.2                          |
| <b>50-75</b>   | 15.5           | 7.7                                   | 18.9                     | 6.4                     | 0.1        | 8.5                          |
| <b>75-100</b>  | 11.2           | 9.5                                   | 14.5                     | 6.5                     | 0.3        | 9.1                          |
| <b>100-200</b>   | 18.5           | 23.3                                  | 30.7                     | 14.3                    | 5.2        | 21.4                         |
| <b>200-500</b>   | 11.7           | 20.5                                  | 13.7                     | 16.5                    | 22.5       | 18.7                         |
| <b>500-1,000</b>   | 4.7            | 8.9                                   | 3.5                      | 9.3                     | 8.7        | 8.3                          |
| <b>More than 1,000</b>   | 14.8           | 27.9                                  | 5.2                      | 40.5                    | 62.9       | 29.4                         |
| <b>All</b>   | 100.0          | 100.0                                 | 100.0                    | 100.0                   | 100.0      | 100.0                        |

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

\* 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.