

**T13-0042**  
**Average Effective Federal Tax Rates -- All Tax Units**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	-7.8	4.1	4.2	1.1	*	<b>1.6</b>
<b>10-20</b>	-6.5	3.2	3.4	0.7	*	<b>0.8</b>
<b>20-30</b>	-3.4	3.7	4.2	1.0	*	<b>5.4</b>
<b>30-40</b>	0.7	3.8	4.5	0.9	*	<b>9.9</b>
<b>40-50</b>	3.0	3.8	4.6	1.0	*	<b>12.4</b>
<b>50-75</b>	5.6	3.9	4.8	1.1	*	<b>15.5</b>
<b>75-100</b>	7.4	4.1	5.0	1.2	*	<b>17.7</b>
<b>100-200</b>	10.0	4.1	5.0	1.5	*	<b>20.5</b>
<b>200-500</b>	15.7	2.9	3.1	2.7	0.2	<b>24.6</b>
<b>500-1,000</b>	20.5	1.8	1.6	4.5	0.2	<b>28.6</b>
<b>More than 1,000</b>	20.9	0.7	0.6	8.2	0.5	<b>31.0</b>
<b>All</b>	9.6	3.3	3.8	2.5	0.1	<b>19.4</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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.

(5) Excludes customs duties and excise taxes.

**T13-0042**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	-3.4	3.8	4.0	1.0	*	<b>5.4</b>
<b>10-20</b>	-0.6	2.5	2.8	0.7	*	<b>5.4</b>
<b>20-30</b>	2.4	3.2	3.8	1.0	*	<b>10.4</b>
<b>30-40</b>	4.8	3.5	4.3	1.0	*	<b>13.6</b>
<b>40-50</b>	7.2	3.9	4.9	1.1	*	<b>17.1</b>
<b>50-75</b>	9.5	3.9	5.0	1.3	*	<b>19.8</b>
<b>75-100</b>	11.9	3.8	4.7	1.8	*	<b>22.3</b>
<b>100-200</b>	13.8	3.4	4.0	2.6	0.1	<b>23.9</b>
<b>200-500</b>	16.9	1.8	1.7	5.1	1.3	<b>26.9</b>
<b>500-1,000</b>	18.6	1.1	0.8	6.8	1.3	<b>28.7</b>
<b>More than 1,000</b>	19.4	0.5	0.4	9.6	2.8	<b>32.7</b>
<b>All</b>	9.0	3.2	3.8	2.4	0.3	<b>18.7</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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.

(5) Excludes customs duties and excise taxes.

**T13-0042**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	-12.0	5.5	4.9	2.3	*	<b>0.6</b>
<b>10-20</b>	-11.4	4.4	3.8	1.0	*	<b>-2.2</b>
<b>20-30</b>	-8.3	3.8	3.7	1.0	*	<b>0.2</b>
<b>30-40</b>	-4.1	3.7	3.8	1.0	*	<b>4.3</b>
<b>40-50</b>	-1.2	3.4	3.6	1.0	*	<b>6.7</b>
<b>50-75</b>	2.9	3.7	4.3	1.0	*	<b>12.0</b>
<b>75-100</b>	5.8	4.1	5.0	1.1	*	<b>16.0</b>
<b>100-200</b>	9.1	4.2	5.2	1.3	*	<b>19.8</b>
<b>200-500</b>	15.4	3.1	3.4	2.4	*	<b>24.2</b>
<b>500-1,000</b>	20.8	1.9	1.7	4.1	*	<b>28.6</b>
<b>More than 1,000</b>	21.2	0.8	0.7	7.9	0.1	<b>30.8</b>
<b>All</b>	11.0	3.2	3.7	2.7	*	<b>20.7</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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.

(5) Excludes customs duties and excise taxes.

**T13-0042**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	-28.5	5.3	4.7	0.9	*	<b>-17.6</b>
<b>10-20</b>	-25.1	5.1	5.1	0.8	*	<b>-14.1</b>
<b>20-30</b>	-14.4	4.7	5.7	0.7	*	<b>-3.3</b>
<b>30-40</b>	-4.8	4.5	5.8	0.7	*	<b>6.2</b>
<b>40-50</b>	0.6	4.5	5.8	0.7	*	<b>11.6</b>
<b>50-75</b>	4.5	4.6	5.9	0.8	*	<b>15.8</b>
<b>75-100</b>	7.3	4.4	5.7	0.9	*	<b>18.2</b>
<b>100-200</b>	11.6	4.3	5.2	1.0	*	<b>22.2</b>
<b>200-500</b>	17.4	2.5	2.5	2.7	0.1	<b>25.1</b>
<b>500-1,000</b>	19.4	1.7	1.3	5.5	0.1	<b>27.9</b>
<b>More than 1,000</b>	21.0	0.7	0.5	7.2	0.3	<b>29.7</b>
<b>All</b>	0.1	4.3	5.3	1.2	*	<b>10.9</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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(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.

(5) Excludes customs duties and excise taxes.

**T13-0042**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	-31.1	5.4	4.8	1.0	*	<b>-19.9</b>
<b>10-20</b>	-28.9	5.6	5.1	0.9	*	<b>-17.4</b>
<b>20-30</b>	-17.8	5.1	5.7	0.8	*	<b>-6.2</b>
<b>30-40</b>	-8.0	5.0	5.8	0.8	*	<b>3.6</b>
<b>40-50</b>	-2.5	4.8	5.7	0.8	*	<b>8.9</b>
<b>50-75</b>	2.2	4.9	5.9	0.9	*	<b>13.9</b>
<b>75-100</b>	4.8	4.9	6.1	0.9	*	<b>16.6</b>
<b>100-200</b>	8.3	4.7	5.8	1.0	*	<b>19.9</b>
<b>200-500</b>	15.5	3.4	3.8	1.8	*	<b>24.6</b>
<b>500-1,000</b>	21.5	2.2	2.0	3.2	*	<b>28.9</b>
<b>More than 1,000</b>	22.2	0.9	0.8	7.0	*	<b>30.9</b>
<b>All</b>	8.3	4.0	4.6	2.1	*	<b>18.9</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

\* 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.

(5) Excludes customs duties and excise taxes.

**T13-0042**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Cash Income Level, 2012**  
**Baseline: Current Law**

Cash Income Level (thousands of 2012 dollars) <sup>1,2</sup>	As a Percentage of Cash Income <sup>1</sup>					All Federal Taxes <sup>5</sup>
	Individual Income Tax <sup>3</sup>	Payroll Tax		Corporate Income Tax	Estate Tax	
		Employee <sup>4</sup>	Employer			
<b>Less than 10</b>	0.0	0.2	0.2	0.6	*	<b>1.0</b>
<b>10-20</b>	0.0	0.1	0.1	0.4	*	<b>0.6</b>
<b>20-30</b>	0.3	0.4	0.4	1.1	*	<b>2.1</b>
<b>30-40</b>	1.0	0.6	0.7	1.2	*	<b>3.5</b>
<b>40-50</b>	1.9	0.8	0.8	1.4	*	<b>5.0</b>
<b>50-75</b>	4.6	1.0	1.1	1.7	*	<b>8.4</b>
<b>75-100</b>	7.6	1.1	1.2	2.3	*	<b>12.2</b>
<b>100-200</b>	10.8	1.4	1.5	3.1	0.1	<b>17.0</b>
<b>200-500</b>	14.5	1.1	1.0	5.6	0.8	<b>23.0</b>
<b>500-1,000</b>	17.4	0.7	0.6	7.8	0.8	<b>27.4</b>
<b>More than 1,000</b>	17.6	0.4	0.3	10.9	1.8	<b>30.9</b>
<b>All</b>	8.9	0.9	0.9	4.0	0.4	<b>15.1</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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(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.

(5) Excludes customs duties and excise taxes.