

**Table T13-0171**  
**Average Effective Federal Tax Rates -- All Tax Units**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	11,769	-4.8	7.8	1.3	*	<b>4.3</b>
<b>10-20</b>	23,032	-4.7	6.2	0.9	*	<b>2.4</b>
<b>20-30</b>	19,434	-3.6	7.3	1.2	*	<b>4.9</b>
<b>30-40</b>	15,837	-1.3	7.6	1.3	*	<b>7.6</b>
<b>40-50</b>	13,117	1.0	8.0	1.3	*	<b>10.3</b>
<b>50-75</b>	25,154	3.7	8.5	1.5	*	<b>13.7</b>
<b>75-100</b>	15,494	5.4	8.4	1.8	*	<b>15.7</b>
<b>100-200</b>	28,016	7.2	8.8	2.2	*	<b>18.2</b>
<b>200-500</b>	7,709	12.2	6.7	3.4	0.1	<b>22.5</b>
<b>500-1,000</b>	958	19.4	4.1	4.4	0.2	<b>28.1</b>
<b>More than 1,000</b>	567	25.8	1.8	6.4	0.6	<b>34.6</b>
<b>All</b>	162,816	9.2	7.0	2.9	0.1	<b>19.2</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.

**Table T13-0171**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	9,686	-2.7	7.8	1.1	*	<b>6.2</b>
<b>10-20</b>	17,162	-1.0	5.4	0.8	*	<b>5.2</b>
<b>20-30</b>	11,979	1.1	6.6	1.1	*	<b>8.8</b>
<b>30-40</b>	8,521	3.0	7.4	1.3	*	<b>11.7</b>
<b>40-50</b>	6,308	5.2	8.3	1.4	*	<b>14.9</b>
<b>50-75</b>	10,553	7.5	9.0	1.7	*	<b>18.1</b>
<b>75-100</b>	4,406	9.5	8.7	2.2	*	<b>20.5</b>
<b>100-200</b>	4,042	11.6	8.1	3.0	*	<b>22.8</b>
<b>200-500</b>	806	15.5	4.5	4.6	1.2	<b>25.9</b>
<b>500-1,000</b>	110	20.3	2.6	5.4	1.4	<b>29.7</b>
<b>More than 1,000</b>	66	25.5	1.3	7.4	3.3	<b>37.5</b>
<b>All</b>	<b>74,506</b>	<b>8.5</b>	<b>7.1</b>	<b>2.5</b>	<b>0.4</b>	<b>18.4</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.

**Table T13-0171**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	892	-6.7	5.8	3.4	*	<b>2.5</b>
<b>10-20</b>	1,900	-9.0	7.1	1.8	*	<b>-0.1</b>
<b>20-30</b>	3,062	-6.8	6.7	1.7	*	<b>1.6</b>
<b>30-40</b>	3,236	-5.1	6.5	1.5	*	<b>3.0</b>
<b>40-50</b>	3,656	-2.6	6.2	1.6	*	<b>5.2</b>
<b>50-75</b>	9,343	0.5	7.3	1.6	*	<b>9.4</b>
<b>75-100</b>	8,685	3.4	7.9	1.8	*	<b>13.1</b>
<b>100-200</b>	22,243	6.2	8.9	2.1	*	<b>17.2</b>
<b>200-500</b>	6,671	11.7	7.0	3.3	*	<b>22.0</b>
<b>500-1,000</b>	820	19.3	4.3	4.2	*	<b>27.8</b>
<b>More than 1,000</b>	477	25.8	2.0	6.2	0.2	<b>34.2</b>
<b>All</b>	61,618	10.6	6.7	3.2	*	<b>20.5</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.

**Table T13-0171**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	1,068	-20.5	9.3	0.8	*	<b>-10.4</b>
<b>10-20</b>	3,772	-19.5	9.4	0.8	*	<b>-9.2</b>
<b>20-30</b>	4,053	-15.1	9.6	0.8	*	<b>-4.7</b>
<b>30-40</b>	3,700	-8.5	9.1	0.8	*	<b>1.4</b>
<b>40-50</b>	2,801	-4.3	9.2	0.9	*	<b>5.9</b>
<b>50-75</b>	4,578	1.2	9.7	1.0	*	<b>11.9</b>
<b>75-100</b>	1,974	4.5	9.9	1.2	*	<b>15.5</b>
<b>100-200</b>	1,400	8.2	9.6	1.6	*	<b>19.3</b>
<b>200-500</b>	167	15.4	6.1	2.5	0.1	<b>24.0</b>
<b>500-1,000</b>	17	19.8	3.6	4.6	0.2	<b>28.2</b>
<b>More than 1,000</b>	12	26.6	1.6	5.4	0.4	<b>34.0</b>
<b>All</b>	23,699	0.0	9.1	1.3	*	<b>10.5</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.

**Table T13-0171**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	1,429	-24.0	9.0	0.8	*	<b>-14.2</b>
<b>10-20</b>	4,385	-23.1	9.5	0.9	*	<b>-12.7</b>
<b>20-30</b>	4,938	-17.8	9.8	0.9	*	<b>-7.0</b>
<b>30-40</b>	4,597	-11.1	9.4	0.9	*	<b>-0.8</b>
<b>40-50</b>	3,801	-6.4	9.4	1.0	*	<b>4.0</b>
<b>50-75</b>	7,756	-1.0	9.8	1.1	*	<b>9.9</b>
<b>75-100</b>	5,889	2.2	9.9	1.3	*	<b>13.4</b>
<b>100-200</b>	13,030	5.1	10.0	1.7	*	<b>16.8</b>
<b>200-500</b>	3,708	11.4	7.7	2.6	*	<b>21.7</b>
<b>500-1,000</b>	450	19.4	4.8	3.4	*	<b>27.7</b>
<b>More than 1,000</b>	252	26.5	2.3	5.3	0.1	<b>34.2</b>
<b>All</b>	<b>50,634</b>	<b>7.6</b>	<b>8.2</b>	<b>2.3</b>	<b>*</b>	<b>18.1</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.

**Table T13-0171**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2014**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income				
		Individual Income Tax <sup>3</sup>	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Taxes <sup>4</sup>
<b>Less than 10</b>	1,730	-0.4	0.3	1.1	*	<b>0.9</b>
<b>10-20</b>	7,278	-0.2	0.2	0.5	*	<b>0.5</b>
<b>20-30</b>	5,131	0.1	0.7	1.3	*	<b>2.1</b>
<b>30-40</b>	3,925	0.8	1.2	1.8	*	<b>3.8</b>
<b>40-50</b>	3,190	1.9	1.6	2.0	*	<b>5.6</b>
<b>50-75</b>	5,459	3.9	2.1	2.5	*	<b>8.6</b>
<b>75-100</b>	3,375	6.3	2.5	3.2	*	<b>12.0</b>
<b>100-200</b>	4,800	8.9	3.0	4.0	*	<b>15.9</b>
<b>200-500</b>	1,316	13.4	2.5	5.8	0.7	<b>22.4</b>
<b>500-1,000</b>	180	19.0	1.7	7.1	0.8	<b>28.6</b>
<b>More than 1,000</b>	117	23.4	0.9	8.9	2.0	<b>35.2</b>
<b>All</b>	<b>36,679</b>	<b>9.5</b>	<b>2.0</b>	<b>4.4</b>	<b>0.5</b>	<b>16.3</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

\* Less than 0.05.

(1) For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(2) Tax units with negative adjusted gross income are excluded from their respective 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) Excludes customs duties and excise taxes.