

**T13-0197****Average Effective Federal Tax Rates -- All Tax Units****By Expanded Cash Income Level, 2017****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>	10,699	-5.2	8.7	1.3	*	<b>4.8</b>
<b>10-20</b>	21,785	-5.1	6.7	1.0	*	<b>2.7</b>
<b>20-30</b>	19,792	-3.8	7.4	1.3	*	<b>5.0</b>
<b>30-40</b>	15,813	-1.2	7.5	1.5	*	<b>7.8</b>
<b>40-50</b>	12,598	0.9	7.5	1.5	*	<b>9.9</b>
<b>50-75</b>	24,731	3.8	8.0	1.7	*	<b>13.6</b>
<b>75-100</b>	16,584	5.9	8.3	2.0	*	<b>16.2</b>
<b>100-200</b>	29,330	7.4	8.8	2.4	*	<b>18.6</b>
<b>200-500</b>	10,778	11.9	7.3	3.4	0.1	<b>22.7</b>
<b>500-1,000</b>	1,273	18.8	4.4	4.5	0.2	<b>28.0</b>
<b>More than 1,000</b>	730	25.8	2.0	6.4	0.5	<b>34.6</b>
<b>All</b>	157,894	8.2	6.2	2.1	0.1	<b>16.6</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.

**T13-0197**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2017**  
**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>	8,866	-3.0	8.7	1.3	*	<b>6.9</b>
<b>10-20</b>	15,865	-1.0	5.9	0.9	*	<b>5.8</b>
<b>20-30</b>	12,091	1.1	6.5	1.3	*	<b>8.9</b>
<b>30-40</b>	8,503	2.9	6.9	1.6	*	<b>11.4</b>
<b>40-50</b>	6,071	4.9	7.2	1.6	*	<b>13.7</b>
<b>50-75</b>	10,341	7.6	8.2	2.0	*	<b>17.7</b>
<b>75-100</b>	5,586	9.7	8.3	2.4	0.1	<b>20.4</b>
<b>100-200</b>	4,990	11.5	7.9	3.3	*	<b>22.6</b>
<b>200-500</b>	1,057	15.2	4.9	4.6	0.9	<b>25.6</b>
<b>500-1,000</b>	140	19.9	2.8	5.7	2.1	<b>30.4</b>
<b>More than 1,000</b>	85	25.4	1.3	7.3	3.1	<b>37.2</b>
<b>All</b>	<b>73,002</b>	<b>7.9</b>	<b>6.3</b>	<b>1.8</b>	<b>0.3</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.

**T13-0197**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2017**  
**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>	770	-9.3	7.1	2.9	*	<b>0.7</b>
<b>10-20</b>	1,765	-9.0	7.4	2.2	*	<b>0.6</b>
<b>20-30</b>	3,036	-7.1	7.2	1.8	*	<b>2.0</b>
<b>30-40</b>	3,248	-4.7	6.9	1.8	*	<b>4.0</b>
<b>40-50</b>	3,425	-2.6	6.5	1.8	*	<b>5.7</b>
<b>50-75</b>	9,093	0.6	7.1	1.8	*	<b>9.5</b>
<b>75-100</b>	8,188	3.6	7.9	1.9	*	<b>13.4</b>
<b>100-200</b>	22,279	6.4	9.0	2.2	*	<b>17.6</b>
<b>200-500</b>	9,417	11.3	7.6	3.3	*	<b>22.3</b>
<b>500-1,000</b>	1,096	18.7	4.7	4.3	*	<b>27.7</b>
<b>More than 1,000</b>	616	25.8	2.1	6.2	0.2	<b>34.3</b>
<b>All</b>	<b>59,264</b>	<b>9.3</b>	<b>5.9</b>	<b>2.3</b>	<b>*</b>	<b>17.6</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.

**T13-0197**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2017**  
**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>	949	-21.9	9.8	0.9	*	<b>-11.2</b>
<b>10-20</b>	3,937	-20.1	9.7	0.9	*	<b>-9.5</b>
<b>20-30</b>	4,306	-15.4	10.0	0.9	*	<b>-4.5</b>
<b>30-40</b>	3,693	-8.4	9.4	0.9	*	<b>2.0</b>
<b>40-50</b>	2,745	-4.0	9.1	1.0	*	<b>6.0</b>
<b>50-75</b>	4,612	1.3	9.6	1.1	*	<b>11.9</b>
<b>75-100</b>	2,296	4.6	9.9	1.3	*	<b>15.8</b>
<b>100-200</b>	1,687	8.2	9.7	1.7	*	<b>19.6</b>
<b>200-500</b>	226	14.6	6.8	2.5	*	<b>24.0</b>
<b>500-1,000</b>	25	19.7	3.8	4.1	0.2	<b>27.8</b>
<b>More than 1,000</b>	14	26.4	1.8	5.4	0.4	<b>33.9</b>
<b>All</b>	<b>22,913</b>	<b>-0.1</b>	<b>7.9</b>	<b>0.9</b>	<b>*</b>	<b>8.8</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.

**T13-0197**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2017**  
**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>	1,285	-26.9	9.8	0.9	*	<b>-16.1</b>
<b>10-20</b>	4,457	-23.7	9.8	1.0	*	<b>-12.9</b>
<b>20-30</b>	5,223	-17.9	10.2	1.0	*	<b>-6.7</b>
<b>30-40</b>	4,557	-11.0	9.7	1.0	*	<b>-0.3</b>
<b>40-50</b>	3,746	-6.1	9.5	1.1	*	<b>4.4</b>
<b>50-75</b>	7,477	-0.9	9.8	1.2	*	<b>10.1</b>
<b>75-100</b>	5,670	2.5	9.9	1.4	*	<b>13.8</b>
<b>100-200</b>	13,032	5.3	10.1	1.8	*	<b>17.2</b>
<b>200-500</b>	5,259	11.0	8.3	2.7	*	<b>22.0</b>
<b>500-1,000</b>	595	18.6	5.1	3.6	*	<b>27.4</b>
<b>More than 1,000</b>	317	26.5	2.4	5.3	*	<b>34.3</b>
<b>All</b>	49,667	6.6	7.1	1.7	*	<b>15.4</b>

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

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(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.

**T13-0197**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2017**  
**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>	1,385	-0.3	0.4	0.9	*	<b>1.0</b>
<b>10-20</b>	6,222	-0.2	0.2	0.6	*	<b>0.6</b>
<b>20-30</b>	5,142	0.1	0.6	1.4	*	<b>2.1</b>
<b>30-40</b>	4,123	1.1	1.2	2.0	*	<b>4.3</b>
<b>40-50</b>	3,525	2.4	1.3	2.2	*	<b>6.0</b>
<b>50-75</b>	6,482	4.7	1.8	2.8	*	<b>9.3</b>
<b>75-100</b>	3,954	7.1	2.4	3.3	0.1	<b>12.8</b>
<b>100-200</b>	5,278	9.1	3.0	4.3	*	<b>16.3</b>
<b>200-500</b>	1,742	13.3	2.8	5.8	0.5	<b>22.5</b>
<b>500-1,000</b>	235	18.6	1.9	7.2	1.0	<b>28.7</b>
<b>More than 1,000</b>	161	23.4	1.0	8.9	1.9	<b>35.1</b>
<b>All</b>	34,506	8.3	1.8	3.3	0.4	<b>13.7</b>

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