

T15-0044

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2015

Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	14,727	-4.3	8.0	0.8	*	2.3	6.7
10-20	26,248	-5.0	5.9	0.7	*	1.3	2.9
20-30	20,958	-4.4	7.0	1.0	*	1.1	4.6
30-40	16,159	-1.5	7.6	1.2	*	1.0	8.4
40-50	13,672	0.9	7.9	1.3	*	1.0	11.0
50-75	24,036	3.1	7.9	1.4	*	0.9	13.3
75-100	15,591	5.3	8.1	1.7	*	0.8	15.9
100-200	26,693	7.5	8.6	2.0	*	0.8	18.8
200-500	9,954	12.2	7.4	2.6	0.2	0.7	23.0
500-1,000	1,284	19.3	4.6	3.5	0.2	0.6	28.1
More than 1,000	673	25.9	2.0	5.3	0.5	0.4	34.1
All	171,259	9.5	6.9	2.4	0.1	0.8	19.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0044
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	12,823	-2.7	7.9	0.8	*	2.4	8.4
10-20	20,274	-1.3	5.1	0.7	*	1.2	5.7
20-30	13,499	0.4	5.9	1.1	*	1.0	8.4
30-40	9,553	2.5	7.1	1.4	*	1.0	12.1
40-50	7,482	4.3	7.6	1.5	*	0.9	14.4
50-75	10,875	6.3	8.1	1.8	*	0.8	17.1
75-100	5,173	8.6	8.3	2.3	0.1	0.8	20.0
100-200	5,169	10.6	7.8	2.8	0.2	0.7	22.0
200-500	971	15.2	5.7	3.3	1.7	0.6	26.4
500-1,000	112	21.7	3.2	3.6	1.9	0.4	30.8
More than 1,000	81	25.3	1.3	6.3	3.6	0.3	36.8
All	86,656	7.7	6.8	2.3	0.4	0.9	18.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0044
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	839	-6.7	6.6	0.9	*	1.2	2.1
10-20	1,960	-8.5	6.8	0.8	*	1.3	0.5
20-30	2,937	-8.6	7.0	0.8	*	1.2	0.4
30-40	2,955	-5.6	6.6	0.9	*	1.0	2.9
40-50	3,032	-2.8	6.9	1.0	*	1.1	6.2
50-75	8,113	0.5	6.9	1.2	*	0.9	9.4
75-100	8,040	3.5	7.6	1.4	*	0.9	13.5
100-200	19,326	6.6	8.7	1.8	*	0.8	18.0
200-500	8,681	11.8	7.6	2.6	*	0.7	22.6
500-1,000	1,133	18.9	4.7	3.5	*	0.6	27.8
More than 1,000	565	26.0	2.1	5.1	0.1	0.4	33.7
All	58,086	11.4	6.7	2.7	*	0.7	21.5

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0044
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	919	-22.3	9.1	0.6	*	1.9	-10.6
10-20	3,727	-22.7	9.5	0.7	*	1.5	-11.0
20-30	4,182	-17.4	10.2	0.7	*	1.3	-5.2
30-40	3,290	-9.9	9.9	0.7	*	1.0	1.7
40-50	2,840	-4.7	9.5	0.8	*	0.9	6.5
50-75	4,482	-0.5	9.1	0.9	*	0.9	10.4
75-100	2,069	3.5	9.4	1.2	*	0.9	15.0
100-200	1,806	7.8	9.2	1.6	*	0.8	19.4
200-500	235	15.1	6.4	1.9	0.1	0.7	24.2
500-1,000	22	22.0	4.1	2.2	0.2	0.6	29.1
More than 1,000	14	27.4	1.6	4.5	0.3	0.3	34.1
All	23,633	0.0	8.9	1.3	*	0.9	11.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* 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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0044
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,201	-23.6	9.3	0.7	*	1.8	-11.8
10-20	4,695	-23.6	9.7	0.8	*	1.5	-11.7
20-30	5,453	-18.1	10.1	0.8	*	1.2	-6.0
30-40	4,328	-11.1	9.8	0.8	*	0.9	0.4
40-50	3,781	-6.2	9.7	0.9	*	0.9	5.3
50-75	7,344	-1.6	9.4	0.9	*	0.9	9.6
75-100	5,290	2.0	9.9	1.1	*	0.9	13.9
100-200	11,313	5.5	10.2	1.4	*	0.8	17.9
200-500	5,128	11.7	8.3	2.0	*	0.7	22.7
500-1,000	690	19.5	5.2	2.7	*	0.6	28.0
More than 1,000	341	26.3	2.4	4.6	0.1	0.4	33.8
All	49,840	9.1	8.0	2.1	*	0.7	19.9

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

* 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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0044
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2015
Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) ^{1,2}	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
		Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,990	-0.3	1.1	0.9	*	0.5	2.1
10-20	7,796	-0.2	0.5	0.6	*	0.7	1.6
20-30	6,134	0.0	0.8	1.2	*	0.7	2.7
30-40	4,079	0.5	1.0	1.9	*	0.7	4.2
40-50	3,280	1.7	1.2	2.1	*	0.7	5.8
50-75	5,702	3.3	1.7	2.5	*	0.7	8.2
75-100	3,732	6.0	2.2	2.9	0.1	0.7	11.9
100-200	5,020	9.2	3.3	3.3	0.2	0.6	16.6
200-500	1,456	13.0	3.9	4.4	1.0	0.5	22.8
500-1,000	218	18.7	2.7	5.5	0.9	0.4	28.3
More than 1,000	152	24.8	1.2	6.8	2.0	0.3	35.0
All	40,001	10.0	2.3	3.7	0.6	0.6	17.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* Less than 0.05.

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(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) Includes both the employee and employer portion of the Social Security and Medicare Tax.

(5) Excludes customs duties.