

T15-0045

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2016

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	14,724	-4.7	8.4	0.9	*	3.0	7.6
10-20	26,039	-5.0	6.2	0.8	*	1.5	3.5
20-30	21,906	-4.2	7.1	1.1	*	1.4	5.5
30-40	16,072	-1.4	7.7	1.4	*	1.2	8.9
40-50	13,205	1.0	7.9	1.5	*	1.1	11.5
50-75	23,789	3.3	7.8	1.7	*	0.9	13.8
75-100	15,880	5.5	8.1	2.0	*	0.9	16.4
100-200	27,265	7.5	8.5	2.3	*	0.8	19.1
200-500	10,362	12.2	7.3	3.1	0.1	0.7	23.4
500-1,000	1,317	19.1	4.6	4.0	0.2	0.5	28.5
More than 1,000	705	25.9	2.0	6.0	0.5	0.4	34.8
All	172,532	9.7	6.9	2.9	0.1	0.8	20.4

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 Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0045
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2016
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	12,809	-3.0	8.4	1.0	*	3.1	9.5
10-20	20,058	-1.2	5.4	0.8	*	1.4	6.4
20-30	14,163	0.6	6.0	1.3	*	1.3	9.2
30-40	9,258	2.6	6.9	1.7	*	1.2	12.3
40-50	7,373	4.3	7.5	1.8	*	1.0	14.5
50-75	10,972	6.4	8.0	2.1	*	0.8	17.3
75-100	5,479	8.7	8.2	2.6	0.1	0.8	20.4
100-200	5,238	10.5	7.6	3.3	0.2	0.7	22.3
200-500	994	15.2	5.6	3.8	1.5	0.6	26.7
500-1,000	112	21.8	3.3	4.1	2.6	0.4	32.2
More than 1,000	83	25.3	1.3	7.2	3.5	0.3	37.7
All	87,180	7.8	6.7	2.7	0.4	0.9	18.6

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 Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0045
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2016
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	825	-7.2	7.0	1.0	*	1.5	2.3
10-20	1,902	-8.6	7.1	0.9	*	1.5	1.0
20-30	2,948	-8.6	7.2	0.9	*	1.4	0.9
30-40	2,940	-5.2	6.8	1.0	*	1.2	3.8
40-50	2,904	-2.7	7.1	1.2	*	1.2	6.8
50-75	7,878	0.7	6.9	1.4	*	1.1	10.0
75-100	7,909	3.6	7.6	1.7	*	0.9	13.8
100-200	19,667	6.7	8.7	2.1	*	0.8	18.2
200-500	9,043	11.8	7.6	3.0	*	0.7	23.0
500-1,000	1,165	18.8	4.8	4.1	*	0.5	28.1
More than 1,000	594	25.9	2.2	5.8	0.1	0.4	34.3
All	58,288	11.6	6.6	3.1	*	0.7	22.1

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 Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0045
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2016
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	944	-23.0	9.3	0.7	*	2.7	-10.2
10-20	3,778	-23.0	9.7	0.9	*	1.8	-10.6
20-30	4,451	-16.7	10.4	0.8	*	1.6	-3.9
30-40	3,522	-9.1	10.3	0.9	*	1.3	3.4
40-50	2,630	-4.5	9.6	1.0	*	1.1	7.2
50-75	4,350	0.0	9.2	1.1	*	1.0	11.2
75-100	2,175	3.6	9.4	1.4	*	0.9	15.3
100-200	1,950	7.7	9.1	1.8	*	0.8	19.4
200-500	258	14.9	6.3	2.3	0.1	0.7	24.2
500-1,000	24	22.3	4.0	2.6	0.3	0.5	29.7
More than 1,000	14	27.4	1.7	5.1	0.3	0.3	34.7
All	24,145	0.4	9.0	1.5	*	1.0	11.8

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 Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0045
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2016
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	1,246	-24.9	9.6	0.9	*	2.6	-11.8
10-20	4,675	-24.1	9.9	0.9	*	1.7	-11.5
20-30	5,672	-17.5	10.3	0.9	*	1.5	-4.8
30-40	4,492	-10.5	10.2	1.0	*	1.3	2.0
40-50	3,628	-5.9	9.9	1.0	*	1.2	6.3
50-75	7,050	-1.2	9.6	1.1	*	1.1	10.7
75-100	5,198	2.2	9.9	1.3	*	0.9	14.4
100-200	11,657	5.6	10.2	1.6	*	0.8	18.1
200-500	5,301	11.7	8.3	2.4	*	0.7	23.1
500-1,000	712	19.4	5.3	3.1	*	0.6	28.4
More than 1,000	357	26.3	2.4	5.2	0.1	0.4	34.4
All	50,272	9.4	8.0	2.4	*	0.8	20.5

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

* Less than 0.05.

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

(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 Social Security and Medicare Tax.

(5) Excludes customs duties.

T15-0045
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2016
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	1,889	-0.4	1.2	1.1	*	0.4	2.4
10-20	7,909	-0.2	0.5	0.7	*	0.6	1.7
20-30	6,516	0.0	0.8	1.4	*	0.7	2.9
30-40	4,256	0.5	1.0	2.2	*	0.7	4.4
40-50	3,361	1.6	1.2	2.5	*	0.7	6.1
50-75	5,868	3.4	1.6	2.8	*	0.7	8.6
75-100	3,871	6.1	2.2	3.4	0.1	0.7	12.4
100-200	5,135	9.2	3.2	3.8	0.2	0.6	17.0
200-500	1,539	13.1	3.9	4.9	0.9	0.5	23.3
500-1,000	220	18.3	2.7	6.4	1.2	0.4	29.0
More than 1,000	159	24.7	1.2	7.8	1.9	0.3	35.8
All	41,164	10.1	2.2	4.3	0.6	0.6	17.7

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 Social Security and Medicare Tax.

(5) Excludes customs duties.