

## T15-0046

## Average Effective Federal Tax Rates -- All Tax Units

## By Expanded Cash Income Level, 2017

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	14,702	-4.8	8.4	0.9	0.0	3.4	<b>8.0</b>
<b>10-20</b>	25,348	-5.1	6.3	0.8	0.0	1.7	<b>3.7</b>
<b>20-30</b>	22,394	-3.9	7.0	1.1	0.0	1.5	<b>5.7</b>
<b>30-40</b>	16,078	-1.4	7.6	1.3	0.0	1.3	<b>8.8</b>
<b>40-50</b>	13,210	1.1	7.8	1.5	0.0	1.1	<b>11.4</b>
<b>50-75</b>	24,010	3.4	7.8	1.6	0.0	1.0	<b>13.8</b>
<b>75-100</b>	16,256	5.4	8.0	1.9	0.0	0.9	<b>16.2</b>
<b>100-200</b>	27,808	7.4	8.5	2.2	0.0	0.8	<b>19.0</b>
<b>200-500</b>	10,657	12.1	7.4	3.0	0.1	0.7	<b>23.3</b>
<b>500-1,000</b>	1,348	19.1	4.6	3.9	0.2	0.5	<b>28.4</b>
<b>More than 1,000</b>	733	26.0	2.0	5.8	0.5	0.4	<b>34.7</b>
<b>All</b>	173,829	9.8	6.8	2.8	0.1	0.8	<b>20.4</b>

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.

**T15-0046**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2017**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	12,765	-3.0	8.4	0.9	0.0	3.5	<b>9.8</b>
<b>10-20</b>	19,447	-1.2	5.4	0.8	0.0	1.6	<b>6.6</b>
<b>20-30</b>	14,751	0.6	5.9	1.2	0.0	1.4	<b>9.1</b>
<b>30-40</b>	9,320	2.4	6.8	1.6	0.0	1.2	<b>12.0</b>
<b>40-50</b>	7,421	4.2	7.3	1.8	0.0	1.0	<b>14.3</b>
<b>50-75</b>	11,162	6.3	7.9	2.1	0.0	0.8	<b>17.2</b>
<b>75-100</b>	5,671	8.6	8.1	2.6	0.1	0.8	<b>20.2</b>
<b>100-200</b>	5,319	10.4	7.6	3.3	0.2	0.7	<b>22.1</b>
<b>200-500</b>	999	15.1	5.6	3.8	1.5	0.6	<b>26.6</b>
<b>500-1,000</b>	112	21.8	3.3	3.9	2.5	0.4	<b>32.0</b>
<b>More than 1,000</b>	87	25.4	1.3	7.0	3.3	0.3	<b>37.4</b>
<b>All</b>	<b>87,711</b>	<b>7.8</b>	<b>6.7</b>	<b>2.6</b>	<b>0.4</b>	<b>1.0</b>	<b>18.5</b>

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.

**T15-0046**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2017**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,265	-25.2	9.7	0.8	0.0	3.3	<b>-11.4</b>
<b>10-20</b>	4,577	-24.2	10.0	0.9	0.0	2.0	<b>-11.3</b>
<b>20-30</b>	5,569	-17.4	10.4	0.9	0.0	1.6	<b>-4.5</b>
<b>30-40</b>	4,455	-10.3	10.2	0.9	0.0	1.4	<b>2.1</b>
<b>40-50</b>	3,565	-5.6	9.9	1.0	0.0	1.2	<b>6.5</b>
<b>50-75</b>	7,097	-1.0	9.6	1.1	0.0	1.1	<b>10.8</b>
<b>75-100</b>	5,270	2.1	9.9	1.3	0.0	1.0	<b>14.2</b>
<b>100-200</b>	11,872	5.6	10.2	1.5	0.0	0.8	<b>18.1</b>
<b>200-500</b>	5,448	11.5	8.3	2.3	0.0	0.7	<b>22.9</b>
<b>500-1,000</b>	731	19.4	5.3	3.0	0.0	0.6	<b>28.3</b>
<b>More than 1,000</b>	370	26.5	2.5	5.0	0.1	0.4	<b>34.4</b>
<b>All</b>	50,501	9.5	8.0	2.4	0.0	0.8	<b>20.6</b>

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.

**T15-0046**  
**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 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	831	-7.2	7.0	1.0	0.0	1.9	<b>2.7</b>
<b>10-20</b>	1,849	-8.7	7.2	1.0	0.0	1.6	<b>1.1</b>
<b>20-30</b>	2,837	-8.4	7.3	0.9	0.0	1.5	<b>1.2</b>
<b>30-40</b>	2,877	-5.0	6.6	1.0	0.0	1.3	<b>3.8</b>
<b>40-50</b>	2,814	-2.5	7.0	1.1	0.0	1.3	<b>6.9</b>
<b>50-75</b>	7,704	0.7	6.9	1.4	0.0	1.1	<b>10.1</b>
<b>75-100</b>	7,952	3.6	7.5	1.6	0.0	0.9	<b>13.7</b>
<b>100-200</b>	19,981	6.6	8.7	2.0	0.0	0.8	<b>18.1</b>
<b>200-500</b>	9,323	11.7	7.6	2.9	0.0	0.7	<b>22.9</b>
<b>500-1,000</b>	1,195	18.7	4.8	3.9	0.0	0.6	<b>28.1</b>
<b>More than 1,000</b>	616	26.0	2.2	5.6	0.1	0.4	<b>34.3</b>
<b>All</b>	<b>58,490</b>	<b>11.8</b>	<b>6.6</b>	<b>3.0</b>	<b>0.0</b>	<b>0.7</b>	<b>22.2</b>

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.

**T15-0046**  
**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 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	957	-23.3	9.4	0.7	0.0	3.7	<b>-9.5</b>
<b>10-20</b>	3,756	-23.0	9.7	0.9	0.0	2.1	<b>-10.3</b>
<b>20-30</b>	4,451	-16.5	10.5	0.8	0.0	1.7	<b>-3.5</b>
<b>30-40</b>	3,544	-9.0	10.3	0.9	0.0	1.4	<b>3.5</b>
<b>40-50</b>	2,681	-4.3	9.7	0.9	0.0	1.2	<b>7.4</b>
<b>50-75</b>	4,518	0.1	9.2	1.1	0.0	1.0	<b>11.3</b>
<b>75-100</b>	2,318	3.5	9.4	1.3	0.0	0.9	<b>15.1</b>
<b>100-200</b>	2,085	7.6	9.1	1.8	0.0	0.8	<b>19.3</b>
<b>200-500</b>	268	14.7	6.3	2.2	0.1	0.7	<b>24.0</b>
<b>500-1,000</b>	25	22.1	4.1	2.6	0.2	0.5	<b>29.6</b>
<b>More than 1,000</b>	15	27.3	1.7	4.9	0.3	0.3	<b>34.5</b>
<b>All</b>	<b>24,670</b>	<b>0.6</b>	<b>8.9</b>	<b>1.5</b>	<b>0.0</b>	<b>1.1</b>	<b>12.1</b>

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.

**T15-0046**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2017**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>1,2</sup>	Tax Units (thousands)	As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
		Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,944	-0.4	1.3	1.1	0.0	0.6	<b>2.6</b>
<b>10-20</b>	7,728	-0.2	0.6	0.7	0.0	0.7	<b>1.7</b>
<b>20-30</b>	6,974	0.0	0.7	1.3	0.0	0.8	<b>2.8</b>
<b>30-40</b>	4,404	0.5	1.0	2.0	0.0	0.8	<b>4.3</b>
<b>40-50</b>	3,483	1.6	1.2	2.5	0.0	0.7	<b>6.0</b>
<b>50-75</b>	5,985	3.5	1.6	2.8	0.0	0.8	<b>8.7</b>
<b>75-100</b>	4,062	6.1	2.2	3.2	0.1	0.7	<b>12.3</b>
<b>100-200</b>	5,364	9.2	3.2	3.7	0.2	0.6	<b>16.9</b>
<b>200-500</b>	1,601	13.1	3.9	4.8	0.9	0.5	<b>23.2</b>
<b>500-1,000</b>	222	18.3	2.8	6.2	1.2	0.4	<b>28.9</b>
<b>More than 1,000</b>	166	24.8	1.2	7.5	1.7	0.3	<b>35.5</b>
<b>All</b>	<b>42,388</b>	<b>10.2</b>	<b>2.2</b>	<b>4.2</b>	<b>0.5</b>	<b>0.6</b>	<b>17.7</b>

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.