

T15-0047

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2018

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	14,436	-3.6	8.3	0.9	*	3.4	9.0
10-20	25,141	-4.0	6.4	0.8	*	1.7	5.0
20-30	22,741	-3.0	7.0	1.1	*	1.4	6.5
30-40	16,045	-0.9	7.6	1.3	*	1.3	9.3
40-50	13,357	1.4	7.7	1.5	*	1.1	11.7
50-75	24,181	3.6	7.9	1.6	*	1.0	14.0
75-100	16,514	5.5	8.0	1.9	*	0.9	16.3
100-200	28,453	7.5	8.5	2.2	*	0.8	19.0
200-500	10,793	12.0	7.4	2.9	0.1	0.7	23.1
500-1,000	1,356	19.0	4.7	3.8	0.2	0.6	28.3
More than 1,000	761	26.1	2.1	5.6	0.5	0.4	34.6
All	175,149	10.0	6.8	2.8	0.1	0.8	20.6

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.

T15-0047
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2018
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	12,486	-2.0	8.3	1.0	*	3.5	10.7
10-20	19,246	-0.7	5.7	0.8	*	1.6	7.4
20-30	15,072	0.9	5.8	1.2	*	1.3	9.2
30-40	9,321	2.5	6.7	1.6	*	1.2	12.0
40-50	7,512	4.2	7.2	1.8	*	1.0	14.3
50-75	11,365	6.5	7.9	2.0	*	0.9	17.3
75-100	5,776	8.6	8.1	2.5	0.1	0.8	20.2
100-200	5,523	10.3	7.6	3.3	0.2	0.7	22.0
200-500	1,012	14.9	5.7	3.7	1.5	0.6	26.4
500-1,000	115	21.8	3.5	3.6	2.4	0.5	31.8
More than 1,000	91	25.4	1.3	6.9	3.2	0.3	37.2
All	88,250	8.0	6.7	2.6	0.4	1.0	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.

T15-0047
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2018
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	808	-5.7	7.1	1.0	*	1.9	4.3
10-20	1,779	-6.7	7.1	1.0	*	1.7	3.1
20-30	2,762	-6.7	7.4	1.0	*	1.4	3.2
30-40	2,810	-4.0	6.8	1.0	*	1.3	5.0
40-50	2,842	-1.8	6.9	1.1	*	1.3	7.5
50-75	7,581	1.0	7.0	1.3	*	1.1	10.5
75-100	8,005	3.7	7.5	1.6	*	0.9	13.7
100-200	20,313	6.7	8.7	2.0	*	0.8	18.2
200-500	9,436	11.5	7.7	2.9	*	0.7	22.8
500-1,000	1,203	18.7	4.8	3.9	*	0.6	27.9
More than 1,000	638	26.1	2.2	5.4	0.1	0.4	34.2
All	58,693	11.9	6.6	3.0	*	0.7	22.3

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.

T15-0047
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) ^{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	986	-19.8	9.4	0.9	*	3.8	-5.7
10-20	3,812	-19.0	9.8	0.8	*	2.1	-6.3
20-30	4,551	-14.2	10.5	0.8	*	1.8	-1.2
30-40	3,581	-7.9	10.4	0.8	*	1.4	4.8
40-50	2,709	-3.6	9.6	0.9	*	1.2	8.2
50-75	4,616	0.3	9.2	1.1	*	1.0	11.5
75-100	2,399	3.8	9.5	1.3	*	0.9	15.5
100-200	2,186	7.6	9.1	1.8	*	0.8	19.2
200-500	275	14.8	6.3	2.2	0.1	0.7	24.1
500-1,000	25	22.2	4.2	2.4	0.2	0.6	29.6
More than 1,000	16	27.4	1.7	4.7	0.2	0.3	34.4
All	25,211	1.4	9.0	1.4	*	1.1	12.9

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.

T15-0047
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2018
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	1,284	-20.6	9.7	0.9	*	3.4	-6.5
10-20	4,581	-19.4	10.0	0.9	*	2.0	-6.4
20-30	5,635	-14.6	10.4	0.9	*	1.6	-1.7
30-40	4,503	-8.8	10.3	0.9	*	1.4	3.8
40-50	3,579	-4.6	9.9	1.0	*	1.3	7.6
50-75	7,126	-0.6	9.6	1.1	*	1.1	11.3
75-100	5,301	2.3	10.0	1.2	*	1.0	14.5
100-200	11,978	5.7	10.2	1.5	*	0.8	18.2
200-500	5,469	11.4	8.4	2.3	*	0.7	22.8
500-1,000	728	19.2	5.3	3.0	*	0.6	28.2
More than 1,000	382	26.6	2.5	4.8	0.1	0.4	34.4
All	50,858	9.8	8.0	2.3	*	0.8	20.9

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.

T15-0047
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2018
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	1,967	-0.3	1.3	1.1	*	0.6	2.8
10-20	7,651	-0.1	0.6	0.7	*	0.7	1.8
20-30	7,280	0.1	0.7	1.2	*	0.8	2.8
30-40	4,538	0.5	1.0	2.0	*	0.7	4.3
40-50	3,685	1.5	1.2	2.5	*	0.7	5.9
50-75	6,115	3.7	1.6	2.7	*	0.7	8.8
75-100	4,239	6.2	2.2	3.2	0.1	0.7	12.4
100-200	5,649	9.2	3.2	3.6	0.2	0.6	16.8
200-500	1,660	12.9	3.9	4.7	0.9	0.5	22.9
500-1,000	230	18.3	3.0	5.9	1.1	0.4	28.6
More than 1,000	175	25.0	1.2	7.3	1.7	0.3	35.4
All	43,684	10.4	2.2	4.1	0.5	0.6	17.8

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.