

Table T04-0103
Current-Law Distribution of Individual Income Tax Plus Payroll Tax By Amount of Income and Payroll Tax Paid, 2004¹

Individual Income Tax Plus Payroll Tax (Current \$) ²	Tax Units ³		Share of Total		Average Income Tax Plus Payroll Tax Rate ⁵
	Number (thousands)	Percent of Total	Cash Income ⁴	Individual Income Tax Plus Payroll Tax	
Less than -2,000	2,304	1.6	0.4	-0.4	-16.1
-2,000 to -1,001	3,907	2.7	0.6	-0.4	-10.5
-1,000 to -1	5,082	3.5	0.9	-0.2	-4.0
0	22,391	15.6	4.3	0.0	0.0
1 - 500	7,178	5.0	1.4	0.1	1.6
501 - 1,000	6,356	4.4	1.3	0.3	4.4
1,001 - 2,500	13,648	9.5	3.7	1.6	7.7
2,501 - 5,000	15,858	11.0	6.0	4.0	11.9
5,001 - 10,000	24,387	17.0	13.3	12.3	16.4
10,001 - 25,000	29,902	20.8	29.3	32.4	19.7
25,001 - 50,000	9,314	6.5	17.3	21.4	22.0
50,001 - 100,000	2,212	1.5	7.9	10.2	23.1
More than 100,000	969	0.7	13.5	18.6	24.6
All	143,509	100.0	100.0	100.0	17.8
Addendum					
0 or less	33,685	23.5	6.3	-1.0	-2.7
More than 0	109,824	76.5	93.7	101.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year.

(2) Individual income tax is liability after tax credits (including refundable portion of earned income and child tax credits). Payroll tax includes the employer and employee share of Social Security and Medicare tax.

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(5) Average individual income tax after tax credits (including refundable portion of earned income and child tax credits) plus payroll tax (employer and employee share of Social Security and Medicare tax), as a percentage of average cash income.