

## Income, Payroll Taxes, and Income Taxes for Married Couples at the Poverty Threshold by Number of Children, 1970-2011

Year	Income at the Poverty Level by Number of Children				Payroll Taxes at the Poverty Level by Number of Children [1]				Income Taxes at the Poverty Level by Number of Children				Combined Income and Payroll Taxes at the Poverty Level by Number of Children			
	0	1	2	4	0	1	2	4	0	1	2	4	0	1	2	4
In Dollars																
1970	2,596	3,121	3,932	5,182	125	150	189	249	153	131	146	128	278	281	335	377
1980	5,514	6,628	8,351	11,004	441	530	668	881	16	-390	-73	225	457	140	595	1,106
1985	7,199	8,654	10,903	14,365	508	610	769	1,013	174	-67	351	533	682	543	1,120	1,546
1990	8,752	10,520	13,254	17,464	670	805	1,014	1,336	0	-953	-701	-280	670	-148	313	1,056
1995	10,205	12,267	15,455	20,364	781	938	1,182	1,558	0	-1,938	-2,268	-1,276	781	-1,000	-1,086	282
2000	11,531	13,861	17,463	23,009	882	1,060	1,336	1,760	0	-2,166	-2,883	-1,760	882	-1,106	-1,547	0
2001	11,859	14,255	17,960	23,664	907	1,091	1,374	1,810	0	-2,667	-3,778	-3,148	907	-1,576	-2,404	-1,337
2002	12,047	14,480	18,244	24,038	922	1,108	1,396	1,839	-1	-2,919	-4,145	-3,504	921	-1,811	-2,749	-1,665
2003	12,321	14,810	18,660	24,586	943	1,133	1,427	1,881	0	-2,965	-4,192	-3,537	943	-1,832	-2,765	-1,656
2004	12,649	15,205	19,157	25,241	968	1,163	1,466	1,931	0	-2,941	-4,137	-3,464	968	-1,778	-2,672	-1,534
2005	13,078	15,720	19,806	26,096	1,000	1,203	1,515	1,996	-51	-3,370	-4,997	-4,616	949	-2,168	-3,482	-2,620
2006	13,500	16,227	20,444	26,938	1,033	1,241	1,564	2,061	-47	-3,486	-5,142	-4,749	985	-2,245	-3,578	-2,688
2007	13,884	16,689	21,027	27,705	1,062	1,277	1,609	2,119	-54	-3,593	-5,342	-4,937	1,008	-2,317	-3,733	-2,817
2008	14,417	17,330	21,834	28,769	1,103	1,326	1,670	2,201	-712	-4,817	-7,372	-7,729	391	-3,491	-5,702	-5,528
2009	14,366	17,268	21,756	28,666	1,099	1,321	1,664	2,193	-1,112	-4,843	-7,757	-8,780	-13	-3,522	-6,093	-6,587
2010	14,602	17,552	22,113	29,137	1,117	1,343	1,692	2,229	-1,096	-4,850	-7,698	-8,769	21	-3,507	-6,007	-6,540
2011	15,504	18,106	22,811	30,056	876	1,023	1,289	1,698	-248	-4,094	-6,893	-8,006	628	-3,071	-5,604	-6,308
As Share of Wages																
1970	100	100	100	100	4.8	4.8	4.8	4.8	5.9	4.2	3.7	2.5	10.7	9.0	8.5	7.3
1980	100	100	100	100	8.0	8.0	8.0	8.0	0.3	-5.9	-0.9	2.0	8.3	2.1	7.1	10.0
1985	100	100	100	100	7.1	7.1	7.1	7.1	2.4	-0.8	3.2	3.7	9.5	6.3	10.3	10.8
1990	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-9.1	-5.3	-1.6	7.7	-1.4	2.4	6.0
1995	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-15.8	-14.7	-6.3	7.7	-8.1	-7.0	1.4
2000	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-15.6	-16.5	-7.6	7.7	-8.0	-8.9	0.0
2001	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-18.7	-21.0	-13.3	7.7	-11.1	-13.4	-5.7
2002	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-20.2	-22.7	-14.6	7.6	-12.5	-15.1	-6.9
2003	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-20.0	-22.5	-14.4	7.7	-12.4	-14.8	-6.7
2004	100	100	100	100	7.7	7.7	7.7	7.7	0.0	-19.3	-21.6	-13.7	7.7	-11.7	-13.9	-6.1
2005	100	100	100	100	7.7	7.7	7.7	7.7	-0.4	-21.4	-25.2	-17.7	7.3	-13.8	-17.6	-10.0
2006	100	100	100	100	7.7	7.7	7.7	7.7	-0.4	-21.5	-25.2	-17.6	7.3	-13.8	-17.5	-10.0
2007	100	100	100	100	7.7	7.7	7.7	7.7	-0.4	-21.5	-25.4	-17.8	7.3	-13.9	-17.8	-10.2
2008	100	100	100	100	7.7	7.7	7.7	7.7	-4.9	-27.8	-33.8	-26.9	2.7	-20.1	-26.1	-19.2
2009	100	100	100	100	7.7	7.7	7.7	7.7	-7.7	-28.0	-35.7	-30.6	-0.1	-20.4	-28.0	-23.0
2010	100	100	100	100	7.7	7.7	7.7	7.7	-7.5	-27.6	-34.8	-30.1	0.1	-20.0	-27.2	-22.4
2011	100	100	100	100	5.7	5.7	5.7	5.6	-1.6	-22.6	-30.2	-26.6	4.1	-17.0	-24.6	-21.0

Source: 1970-1995, Sammartino and Toder, *Social Policy in the Tax System, 2002*; 2000, Kobes and Maag, *Tax Burden on Poor Families Has Declined Over Time, 2003*; 2001-2011, Urban-Brookings Tax Policy Center Microsimulation Model (versions 1006-2, 0411-2 and 0411-3).

Assumptions: (1) All children qualify for the dependency exemption, the earned income tax credit, and the child tax credit; (2) Households do not claim any other tax credits (such as the dependent care credit, adoption credit, or education tax credits); (3) Itemized deductions are assumed to be 21 percent of adjusted gross income (AGI), which was the average ratio for itemizers in 2004; (4) All income is assumed to come from wages; (5) Householders are under age 65 and are married couples, filing jointly.

[1] Includes only the employee share of the payroll tax.