

T15-0043

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2014

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	15,347	-4.2	7.7	0.7	*	1.2	5.3
10-20	26,039	-5.2	5.9	0.7	*	0.9	2.4
20-30	20,361	-4.5	7.1	0.9	*	0.9	4.5
30-40	15,765	-1.4	7.7	1.1	*	0.9	8.3
40-50	13,447	0.9	7.9	1.2	*	0.8	10.8
50-75	24,111	3.1	7.9	1.4	*	0.8	13.2
75-100	15,175	5.2	8.1	1.7	*	0.8	15.8
100-200	26,371	7.4	8.7	1.9	*	0.7	18.7
200-500	9,484	12.1	7.3	2.6	0.2	0.6	22.8
500-1,000	1,204	19.3	4.6	3.4	0.2	0.5	27.9
More than 1,000	619	25.7	2.0	5.2	0.6	0.4	33.8
All	169,165	9.3	7.0	2.3	0.1	0.7	19.4

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.

T15-0043
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2014
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	13,349	-2.5	7.6	0.7	*	1.3	7.1
10-20	19,899	-1.3	5.1	0.7	*	0.9	5.4
20-30	12,868	0.5	6.1	1.1	*	0.9	8.6
30-40	9,210	2.6	7.2	1.4	*	0.9	12.1
40-50	7,325	4.3	7.7	1.5	*	0.9	14.4
50-75	10,798	6.4	8.1	1.7	*	0.8	17.1
75-100	5,023	8.5	8.2	2.3	0.1	0.8	19.8
100-200	5,129	10.7	7.9	2.6	0.2	0.7	22.0
200-500	945	15.2	5.6	3.1	1.5	0.6	26.0
500-1,000	99	21.7	3.1	3.7	2.6	0.4	31.5
More than 1,000	72	25.2	1.2	6.2	3.9	0.3	36.8
All	85,369	7.6	6.9	2.2	0.4	0.8	17.9

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.

T15-0043
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2014
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	852	-6.7	6.4	0.8	*	0.2	0.7
10-20	2,031	-8.9	6.9	0.8	*	0.9	-0.3
20-30	2,987	-8.9	7.1	0.7	*	0.9	-0.2
30-40	2,994	-5.7	6.8	0.8	*	0.8	2.8
40-50	3,049	-2.8	6.8	1.0	*	0.9	5.9
50-75	8,317	0.5	7.0	1.2	*	0.8	9.4
75-100	7,922	3.5	7.7	1.4	*	0.8	13.4
100-200	19,167	6.5	8.8	1.7	*	0.7	17.8
200-500	8,257	11.7	7.5	2.5	*	0.6	22.4
500-1,000	1,070	18.9	4.7	3.4	*	0.6	27.5
More than 1,000	522	25.8	2.1	5.0	0.1	0.4	33.4
All	57,647	11.1	6.7	2.5	*	0.7	21.1

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.

T15-0043
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2014
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	1,002	-21.4	8.8	0.6	*	0.4	-11.6
10-20	3,823	-23.0	9.6	0.7	*	0.9	-11.8
20-30	4,160	-17.3	10.2	0.7	*	0.9	-5.6
30-40	3,212	-9.7	9.9	0.7	*	0.8	1.7
40-50	2,762	-4.8	9.4	0.8	*	0.8	6.1
50-75	4,450	-0.3	9.2	0.9	*	0.8	10.6
75-100	1,918	3.5	9.4	1.2	*	0.8	14.9
100-200	1,721	7.8	9.2	1.5	*	0.8	19.3
200-500	213	14.9	6.3	1.9	0.1	0.7	23.9
500-1,000	21	22.7	4.0	2.1	0.2	0.5	29.5
More than 1,000	12	26.1	1.7	4.6	0.3	0.4	33.2
All	23,343	-0.4	9.0	1.2	*	0.8	10.5

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.

T15-0043
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2014
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	1,309	-22.7	8.9	0.7	*	0.3	-12.8
10-20	4,837	-23.7	9.7	0.8	*	0.8	-12.4
20-30	5,467	-17.8	10.1	0.7	*	0.9	-6.2
30-40	4,263	-11.1	9.9	0.8	*	0.8	0.3
40-50	3,744	-6.2	9.7	0.9	*	0.8	5.1
50-75	7,441	-1.5	9.4	0.9	*	0.8	9.6
75-100	5,140	2.0	9.9	1.1	*	0.8	13.8
100-200	11,280	5.4	10.2	1.3	*	0.7	17.6
200-500	4,884	11.6	8.2	2.0	*	0.7	22.5
500-1,000	650	19.5	5.2	2.6	*	0.6	27.9
More than 1,000	318	26.2	2.4	4.5	0.1	0.4	33.6
All	49,603	8.7	8.0	2.0	*	0.7	19.4

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

* Less than 0.05.

Notes: 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.

T15-0043
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2014
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	2,132	-0.3	1.0	0.7	*	0.1	1.6
10-20	7,592	-0.2	0.5	0.6	*	0.6	1.5
20-30	5,692	0.0	0.8	1.2	*	0.7	2.6
30-40	3,902	0.6	1.1	1.9	*	0.6	4.2
40-50	3,197	1.6	1.3	2.1	*	0.7	5.7
50-75	5,635	3.3	1.7	2.4	*	0.7	8.2
75-100	3,574	6.0	2.3	2.9	0.1	0.6	11.8
100-200	4,841	9.1	3.4	3.2	0.2	0.6	16.4
200-500	1,364	13.0	4.1	4.1	1.0	0.5	22.7
500-1,000	196	18.6	2.8	5.2	1.2	0.4	28.3
More than 1,000	135	24.6	1.1	6.6	2.1	0.3	34.7
All	38,697	9.8	2.3	3.5	0.6	0.6	16.8

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

* 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.