

## T16-0091

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

## By Expanded Cash Income Level, 2016

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	13,200	7.6	-4.1	7.6	0.7	*	2.4	6.6
<b>10-20</b>	24,800	14.3	-4.7	5.6	0.7	*	1.4	3.0
<b>20-30</b>	21,110	12.2	-4.2	6.7	0.9	*	1.2	4.6
<b>30-40</b>	16,480	9.5	-1.6	7.5	1.1	*	1.1	8.0
<b>40-50</b>	13,400	7.7	0.7	7.8	1.1	*	1.0	10.6
<b>50-75</b>	25,600	14.8	3.2	7.9	1.3	*	0.9	13.2
<b>75-100</b>	16,150	9.3	5.5	8.0	1.5	*	0.8	15.7
<b>100-200</b>	29,180	16.8	7.9	8.6	1.7	*	0.7	18.9
<b>200-500</b>	10,360	6.0	12.7	7.4	2.1	0.1	0.7	23.0
<b>500-1,000</b>	1,240	0.7	20.0	4.7	2.8	0.3	0.5	28.2
<b>More than 1,000</b>	670	0.4	26.0	2.0	4.9	0.5	0.4	33.7
<b>All</b>	173,400	100.0	9.9	6.9	2.1	0.1	0.8	19.8

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(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.

**T16-0091**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	11,600	13.1	-2.6	7.5	0.7	*	2.6	8.2
<b>10-20</b>	19,590	22.2	-1.2	4.8	0.7	*	1.4	5.6
<b>20-30</b>	14,140	16.0	0.3	5.7	1.1	*	1.1	8.1
<b>30-40</b>	9,970	11.3	2.2	6.8	1.3	*	1.0	11.3
<b>40-50</b>	7,500	8.5	3.9	7.5	1.4	*	1.0	13.7
<b>50-75</b>	12,110	13.7	6.2	8.0	1.6	*	0.9	16.6
<b>75-100</b>	5,690	6.4	8.7	8.2	1.9	*	0.8	19.6
<b>100-200</b>	6,030	6.8	10.9	7.9	2.4	0.2	0.7	22.1
<b>200-500</b>	970	1.1	15.5	5.6	2.8	1.4	0.6	25.9
<b>500-1,000</b>	100	0.1	21.6	3.2	3.2	2.8	0.4	31.3
<b>More than 1,000</b>	80	0.1	25.3	1.3	5.8	3.7	0.3	36.4
<b>All</b>	<b>88,420</b>	<b>100.0</b>	<b>7.8</b>	<b>6.8</b>	<b>2.0</b>	<b>0.4</b>	<b>0.9</b>	<b>17.8</b>

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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.

**T16-0091**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	730	1.2	-6.3	6.8	0.8	*	1.1	2.4
<b>10-20</b>	1,770	3.0	-8.7	6.7	0.7	*	1.3	0.0
<b>20-30</b>	2,730	4.6	-8.6	6.9	0.7	*	1.2	0.1
<b>30-40</b>	2,760	4.7	-5.6	6.5	0.7	*	1.1	2.8
<b>40-50</b>	2,830	4.8	-2.8	6.9	0.8	*	1.1	6.0
<b>50-75</b>	8,190	13.9	0.5	6.8	1.0	*	1.0	9.3
<b>75-100</b>	7,970	13.6	3.5	7.4	1.2	*	0.9	13.0
<b>100-200</b>	20,660	35.2	7.0	8.7	1.5	*	0.8	17.9
<b>200-500</b>	9,000	15.3	12.3	7.6	2.1	*	0.7	22.7
<b>500-1,000</b>	1,100	1.9	19.8	4.9	2.7	*	0.6	27.9
<b>More than 1,000</b>	560	1.0	26.0	2.1	4.7	0.1	0.4	33.3
<b>All</b>	58,760	100.0	11.9	6.7	2.3	*	0.7	21.6

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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.

**T16-0091**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	740	3.2	-22.8	9.2	0.8	*	1.5	-11.3
<b>10-20</b>	3,190	13.7	-23.4	9.5	0.7	*	1.6	-11.6
<b>20-30</b>	3,920	16.8	-17.8	10.1	0.7	*	1.5	-5.5
<b>30-40</b>	3,410	14.6	-10.0	9.9	0.7	*	1.1	1.8
<b>40-50</b>	2,760	11.8	-5.1	9.4	0.8	*	1.0	6.0
<b>50-75</b>	4,700	20.2	-0.2	9.3	0.9	*	0.9	10.8
<b>75-100</b>	2,150	9.2	3.6	9.3	1.0	*	0.9	14.9
<b>100-200</b>	2,080	8.9	8.0	9.1	1.4	*	0.8	19.4
<b>200-500</b>	300	1.3	14.8	6.7	1.6	0.1	0.7	23.8
<b>500-1,000</b>	20	0.1	21.8	4.1	2.1	0.3	0.6	28.8
<b>More than 1,000</b>	10	0.1	27.6	1.7	4.1	0.2	0.3	33.9
<b>All</b>	23,340	100.0	0.8	8.9	1.1	*	0.9	11.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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(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.

**T16-0091**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	960	1.9	-24.0	9.5	0.8	*	1.6	-12.1
<b>10-20</b>	4,000	8.0	-24.4	9.7	0.7	*	1.5	-12.5
<b>20-30</b>	5,150	10.3	-18.4	10.0	0.7	*	1.4	-6.2
<b>30-40</b>	4,310	8.7	-11.4	9.9	0.7	*	1.1	0.4
<b>40-50</b>	3,620	7.3	-6.5	9.7	0.8	*	1.0	5.0
<b>50-75</b>	7,690	15.4	-1.3	9.5	0.9	*	0.9	10.0
<b>75-100</b>	5,250	10.5	2.1	9.8	1.0	*	0.9	13.8
<b>100-200</b>	12,150	24.4	5.9	10.2	1.1	*	0.8	18.0
<b>200-500</b>	5,430	10.9	12.1	8.3	1.6	*	0.7	22.8
<b>500-1,000</b>	670	1.4	20.2	5.3	2.1	*	0.6	28.2
<b>More than 1,000</b>	330	0.7	26.6	2.5	4.2	0.1	0.4	33.7
<b>All</b>	49,800	100.0	9.6	8.0	1.8	*	0.7	20.1

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(4) Includes both the employee and employer portion of Social Security and Medicare Tax.

(5) Excludes customs duties.

**T16-0091**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>1,2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,830	4.4	-0.3	1.0	0.7	*	0.4	1.8
<b>10-20</b>	7,840	18.9	-0.1	0.5	0.6	*	0.6	1.5
<b>20-30</b>	6,520	15.7	0.0	0.7	1.2	*	0.7	2.6
<b>30-40</b>	4,290	10.3	0.4	0.9	1.7	*	0.6	3.7
<b>40-50</b>	3,320	8.0	1.5	1.3	1.8	*	0.7	5.3
<b>50-75</b>	6,100	14.7	3.2	1.6	2.1	*	0.7	7.6
<b>75-100</b>	3,890	9.4	6.0	2.2	2.4	*	0.7	11.2
<b>100-200</b>	5,460	13.2	9.2	3.3	2.9	0.2	0.6	16.2
<b>200-500</b>	1,490	3.6	13.6	4.1	3.6	0.9	0.5	22.6
<b>500-1,000</b>	210	0.5	19.5	3.0	4.4	1.3	0.4	28.6
<b>More than 1,000</b>	150	0.4	24.8	1.1	6.2	1.9	0.3	34.3
<b>All</b>	41,510	100.0	10.3	2.3	3.2	0.6	0.6	16.9

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(5) Excludes customs duties.