

T16-0095

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2018

Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	13,490	7.7	-4.4	7.7	0.7	*	3.1	7.1
10-20	24,190	13.7	-4.9	6.0	0.7	*	1.8	3.6
20-30	22,220	12.6	-4.0	6.7	0.9	*	1.6	5.3
30-40	16,620	9.4	-1.4	7.4	1.1	*	1.4	8.4
40-50	13,360	7.6	0.9	7.7	1.2	*	1.3	11.0
50-75	25,260	14.4	3.5	7.8	1.3	*	1.0	13.7
75-100	16,600	9.4	5.7	7.9	1.4	*	0.9	16.0
100-200	30,220	17.2	7.9	8.5	1.7	*	0.8	18.9
200-500	10,870	6.2	12.6	7.6	2.1	0.1	0.7	23.1
500-1,000	1,270	0.7	20.2	5.0	2.6	0.2	0.6	28.6
More than 1,000	710	0.4	26.2	2.1	4.8	0.5	0.4	33.9
All	175,990	100.0	10.2	6.9	2.1	0.1	0.9	20.2

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.

T16-0095
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	11,850	13.3	-2.8	7.6	0.7	*	3.1	8.6
10-20	18,920	21.2	-1.2	5.2	0.7	*	1.8	6.4
20-30	15,050	16.8	0.4	5.6	1.0	*	1.5	8.4
30-40	9,900	11.1	2.2	6.5	1.3	*	1.3	11.3
40-50	7,430	8.3	4.0	7.2	1.4	*	1.1	13.7
50-75	12,380	13.8	6.3	7.8	1.7	*	0.9	16.7
75-100	5,940	6.6	8.9	8.2	1.9	*	0.9	19.8
100-200	6,110	6.8	10.8	7.9	2.5	0.2	0.7	22.1
200-500	1,010	1.1	15.4	6.0	2.7	1.4	0.6	26.1
500-1,000	110	0.1	21.8	3.5	2.9	2.8	0.5	31.4
More than 1,000	80	0.1	25.6	1.4	5.6	3.6	0.3	36.6
All	89,410	100.0	7.9	6.7	2.0	0.4	1.0	18.0

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.

T16-0095
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 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	720	1.2	-7.2	7.7	0.8	*	1.8	3.1
10-20	1,730	2.9	-8.9	6.9	0.8	*	1.4	0.2
20-30	2,660	4.5	-8.6	7.1	0.7	*	1.5	0.8
30-40	2,790	4.7	-5.1	6.7	0.7	*	1.5	3.8
40-50	2,860	4.8	-2.5	6.9	0.8	*	1.5	6.7
50-75	7,840	13.1	0.7	6.9	1.0	*	1.2	9.9
75-100	8,030	13.5	3.7	7.4	1.2	*	1.0	13.3
100-200	21,410	35.9	7.0	8.6	1.5	*	0.8	17.9
200-500	9,450	15.8	12.2	7.8	2.1	*	0.7	22.8
500-1,000	1,130	1.9	20.0	5.2	2.6	*	0.6	28.4
More than 1,000	600	1.0	26.3	2.2	4.6	0.1	0.4	33.6
All	59,670	100.0	12.3	6.7	2.3	*	0.7	22.0

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.

T16-0095
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	780	3.3	-22.8	9.1	0.7	*	2.7	-10.4
10-20	3,270	13.6	-23.8	9.7	0.7	*	1.9	-11.5
20-30	4,180	17.4	-17.0	10.4	0.7	*	1.9	-3.9
30-40	3,610	15.0	-9.2	10.3	0.7	*	1.7	3.5
40-50	2,760	11.5	-4.3	9.7	0.8	*	1.4	7.6
50-75	4,420	18.4	0.3	9.3	0.9	*	1.1	11.6
75-100	2,260	9.4	3.8	9.3	1.1	*	0.9	15.0
100-200	2,290	9.5	8.0	9.1	1.4	*	0.8	19.3
200-500	340	1.4	14.5	7.0	1.6	0.1	0.7	23.9
500-1,000	20	0.1	21.8	4.3	1.9	0.3	0.6	28.8
More than 1,000	20	0.1	27.5	1.7	4.2	0.2	0.4	34.1
All	23,980	100.0	1.2	9.0	1.2	*	1.1	12.5

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.

T16-0095
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,000	2.0	-25.1	10.0	0.7	*	3.0	-11.4
10-20	4,030	8.0	-24.9	9.9	0.8	*	1.9	-12.4
20-30	5,310	10.5	-17.9	10.3	0.7	*	1.8	-5.1
30-40	4,460	8.8	-10.4	10.2	0.7	*	1.6	2.2
40-50	3,650	7.3	-5.6	9.9	0.8	*	1.5	6.6
50-75	7,190	14.3	-0.8	9.7	0.9	*	1.2	11.0
75-100	5,230	10.4	2.4	9.9	1.0	*	1.1	14.3
100-200	12,590	25.0	6.0	10.1	1.1	*	0.8	18.1
200-500	5,670	11.2	11.9	8.6	1.6	*	0.7	22.9
500-1,000	690	1.4	20.3	5.6	2.0	*	0.6	28.5
More than 1,000	360	0.7	26.6	2.5	4.2	0.1	0.5	33.9
All	50,430	100.0	9.9	8.1	1.8	*	0.8	20.7

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

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

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.

T16-0095
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2016 dollars) ^{1,2}	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes ⁵
	Number (thousands)	Percent of Total	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	1,970	4.5	-0.3	1.1	0.7	*	0.6	2.1
10-20	7,700	17.5	-0.2	0.5	0.6	*	0.7	1.7
20-30	7,400	16.8	0.1	0.6	1.1	*	0.8	2.6
30-40	4,690	10.7	0.4	0.9	1.7	*	0.8	3.8
40-50	3,570	8.1	1.4	1.2	1.8	*	0.8	5.3
50-75	6,300	14.3	3.5	1.6	2.2	*	0.8	8.1
75-100	4,130	9.4	6.1	2.2	2.3	*	0.7	11.4
100-200	5,850	13.3	9.3	3.2	2.9	0.2	0.6	16.2
200-500	1,630	3.7	13.7	4.1	3.5	0.9	0.6	22.7
500-1,000	200	0.5	20.0	3.3	4.1	1.4	0.4	29.2
More than 1,000	160	0.4	25.0	1.2	6.1	1.7	0.3	34.4
All	44,020	100.0	10.5	2.3	3.2	0.5	0.6	17.1

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

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

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.