

## T17-0039

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

## By Expanded Cash Income Level, 2016

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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>	13,040	7.5	-4.3	7.9	0.6	0.0	3.2	7.3
<b>10-20</b>	24,560	14.2	-4.7	5.7	0.5	0.0	1.7	3.3
<b>20-30</b>	21,670	12.5	-4.3	7.0	0.8	0.0	1.6	5.1
<b>30-40</b>	16,250	9.4	-1.8	7.7	0.9	0.0	1.3	8.1
<b>40-50</b>	13,210	7.6	0.5	7.9	1.0	0.0	1.2	10.6
<b>50-75</b>	24,080	13.9	3.2	8.0	1.1	0.0	1.0	13.2
<b>75-100</b>	15,960	9.2	5.4	8.1	1.2	*	0.9	15.7
<b>100-200</b>	29,590	17.1	7.8	8.6	1.4	*	0.8	18.6
<b>200-500</b>	11,270	6.5	12.6	7.3	1.9	0.1	0.6	22.6
<b>500-1,000</b>	1,530	0.9	20.0	4.7	2.3	0.2	0.5	27.7
<b>More than 1,000</b>	610	0.4	25.3	2.0	4.3	0.6	0.4	32.5
<b>All</b>	172,870	100.0	9.7	7.0	1.8	0.1	0.8	19.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

**T17-0039**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	11,470	13.0	-2.8	7.8	0.6	0.0	3.2	8.9
<b>10-20</b>	19,620	22.2	-1.3	5.0	0.5	0.0	1.7	5.9
<b>20-30</b>	14,650	16.6	0.1	6.0	0.9	0.0	1.5	8.4
<b>30-40</b>	9,650	10.9	2.2	6.9	1.1	0.0	1.3	11.4
<b>40-50</b>	7,370	8.3	3.8	7.4	1.2	0.0	1.1	13.4
<b>50-75</b>	11,630	13.2	6.1	8.0	1.3	0.0	0.9	16.4
<b>75-100</b>	5,820	6.6	8.6	8.3	1.6	0.1	0.8	19.4
<b>100-200</b>	6,200	7.0	11.0	7.9	2.0	0.2	0.7	21.8
<b>200-500</b>	1,230	1.4	15.2	5.4	2.6	1.2	0.5	25.0
<b>500-1,000</b>	140	0.2	21.2	3.3	2.9	1.9	0.4	29.7
<b>More than 1,000</b>	70	0.1	24.8	1.3	5.3	4.6	0.3	36.3
<b>All</b>	88,460	100.0	7.7	6.8	1.7	0.4	1.0	17.7

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

**T17-0039**  
**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 2017 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>	720	1.2	-7.3	7.2	0.6	0.0	1.7	2.3
<b>10-20</b>	1,660	2.8	-8.4	6.6	0.6	0.0	1.5	0.2
<b>20-30</b>	2,670	4.6	-8.4	7.0	0.6	0.0	1.5	0.6
<b>30-40</b>	2,710	4.6	-5.6	6.8	0.6	0.0	1.3	3.1
<b>40-50</b>	2,790	4.8	-3.1	7.1	0.7	0.0	1.4	6.0
<b>50-75</b>	7,650	13.1	0.3	7.0	0.8	0.0	1.2	9.3
<b>75-100</b>	7,620	13.0	3.4	7.6	1.0	0.0	0.9	12.9
<b>100-200</b>	20,810	35.6	6.9	8.7	1.2	0.0	0.8	17.6
<b>200-500</b>	9,610	16.4	12.2	7.6	1.8	*	0.7	22.2
<b>500-1,000</b>	1,350	2.3	19.8	4.9	2.3	*	0.6	27.5
<b>More than 1,000</b>	520	0.9	25.5	2.1	4.0	0.1	0.4	32.1
<b>All</b>	58,510	100.0	11.6	6.8	1.9	*	0.7	21.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

**T17-0039**  
**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 2017 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>	720	3.1	-23.0	9.5	0.5	0.0	3.0	-10.1
<b>10-20</b>	3,010	13.2	-24.1	9.7	0.6	0.0	2.0	-11.8
<b>20-30</b>	3,990	17.5	-18.0	10.5	0.6	0.0	1.9	-5.1
<b>30-40</b>	3,540	15.5	-10.0	10.4	0.6	0.0	1.6	2.6
<b>40-50</b>	2,720	11.9	-5.1	9.7	0.6	0.0	1.4	6.6
<b>50-75</b>	4,190	18.3	-0.3	9.4	0.7	0.0	1.0	10.9
<b>75-100</b>	2,160	9.4	3.5	9.5	0.8	0.0	0.9	14.7
<b>100-200</b>	2,150	9.4	7.8	9.2	1.1	0.1	0.8	18.9
<b>200-500</b>	330	1.4	14.4	7.0	1.4	0.1	0.7	23.5
<b>500-1,000</b>	30	0.1	22.1	4.3	1.5	0.2	0.6	28.6
<b>More than 1,000</b>	10	0.1	24.6	1.2	6.3	0.2	0.3	32.7
<b>All</b>	22,890	100.0	0.9	8.9	1.1	*	1.1	12.0

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.

**T17-0039**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	1,120	2.1	-24.4	9.9	0.5	0.0	2.9	-11.1
<b>10-20</b>	4,340	8.2	-24.9	9.9	0.6	0.0	1.9	-12.5
<b>20-30</b>	5,990	11.3	-18.3	10.3	0.6	0.0	1.8	-5.6
<b>30-40</b>	4,970	9.4	-11.2	10.3	0.6	0.0	1.5	1.3
<b>40-50</b>	4,190	7.9	-6.4	9.9	0.7	0.0	1.4	5.6
<b>50-75</b>	7,480	14.1	-1.4	9.8	0.7	0.0	1.2	10.3
<b>75-100</b>	5,330	10.1	2.1	10.0	0.8	0.0	1.0	13.8
<b>100-200</b>	12,430	23.5	5.8	10.2	0.9	0.0	0.8	17.7
<b>200-500</b>	5,780	10.9	12.0	8.4	1.4	0.0	0.7	22.5
<b>500-1,000</b>	820	1.6	20.2	5.3	1.7	*	0.6	27.9
<b>More than 1,000</b>	310	0.6	25.6	2.4	3.8	0.1	0.4	32.3
<b>All</b>	52,990	100.0	8.9	8.2	1.5	*	0.8	19.4

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(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.

**T17-0039**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2016**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2017 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>	1,800	4.4	-0.4	1.0	0.5	0.0	0.4	1.6
<b>10-20</b>	7,740	18.7	-0.2	0.5	0.5	0.0	0.6	1.4
<b>20-30</b>	6,610	16.0	*	0.7	1.0	*	0.7	2.4
<b>30-40</b>	4,210	10.2	0.4	1.0	1.4	0.0	0.7	3.5
<b>40-50</b>	3,280	7.9	1.3	1.3	1.6	0.0	0.8	5.0
<b>50-75</b>	5,750	13.9	3.1	1.7	1.8	*	0.7	7.2
<b>75-100</b>	3,760	9.1	5.8	2.2	2.0	0.1	0.7	10.8
<b>100-200</b>	5,580	13.5	9.2	3.2	2.4	0.2	0.6	15.6
<b>200-500</b>	1,770	4.3	13.3	3.8	3.3	0.8	0.5	21.8
<b>500-1,000</b>	260	0.6	19.2	2.9	3.9	0.9	0.4	27.4
<b>More than 1,000</b>	130	0.3	23.6	1.2	5.6	2.3	0.3	32.9
<b>All</b>	41,290	100.0	9.8	2.3	2.8	0.6	0.6	16.1

Source : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* 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.