

T17-0043

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2018

Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	13,260	7.5	-4.5	7.9	0.6	0.0	3.1	7.1
10-20	23,850	13.5	-4.8	6.0	0.6	0.0	1.7	3.5
20-30	22,240	12.6	-4.0	6.8	0.8	0.0	1.5	5.2
30-40	16,640	9.5	-1.6	7.5	0.9	0.0	1.3	8.2
40-50	13,220	7.5	0.7	7.8	1.1	0.0	1.2	10.7
50-75	24,450	13.9	3.3	7.9	1.2	0.0	1.0	13.4
75-100	16,650	9.5	5.6	8.0	1.3	*	0.9	15.7
100-200	30,860	17.5	7.9	8.5	1.5	*	0.8	18.7
200-500	11,640	6.6	12.5	7.4	2.1	0.2	0.6	22.8
500-1,000	1,530	0.9	19.9	4.8	2.5	0.2	0.5	28.0
More than 1,000	670	0.4	25.7	2.1	4.4	0.5	0.4	33.1
All	176,100	100.0	10.0	6.9	2.0	0.1	0.8	19.8

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.

T17-0043
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	11,640	12.9	-2.9	7.8	0.7	0.0	3.1	8.6
10-20	18,920	21.0	-1.3	5.2	0.6	0.0	1.7	6.2
20-30	15,320	17.0	0.2	5.7	0.9	0.0	1.5	8.2
30-40	10,000	11.1	2.1	6.6	1.1	0.0	1.2	11.1
40-50	7,390	8.2	3.8	7.3	1.4	0.0	1.0	13.5
50-75	12,030	13.4	6.1	7.9	1.4	0.0	0.9	16.3
75-100	6,070	6.7	8.8	8.2	1.7	0.1	0.8	19.6
100-200	6,540	7.3	10.9	7.9	2.2	0.2	0.7	21.8
200-500	1,280	1.4	15.1	5.5	3.0	1.3	0.5	25.4
500-1,000	140	0.2	21.1	3.3	3.2	1.7	0.4	29.8
More than 1,000	80	0.1	25.3	1.5	5.3	3.9	0.3	36.3
All	90,040	100.0	7.9	6.7	1.9	0.4	1.0	17.9

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.

T17-0043
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 2017 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	740	1.2	-7.0	7.1	0.7	0.0	1.8	2.5
10-20	1,610	2.7	-8.6	6.8	0.7	0.0	1.5	0.4
20-30	2,600	4.4	-8.2	7.0	0.6	0.0	1.5	0.9
30-40	2,710	4.5	-5.3	6.7	0.6	0.0	1.3	3.4
40-50	2,780	4.7	-2.8	7.0	0.7	0.0	1.4	6.3
50-75	7,490	12.6	0.4	7.0	0.9	0.0	1.2	9.6
75-100	7,960	13.3	3.6	7.3	1.1	0.0	0.9	12.9
100-200	21,590	36.2	7.0	8.6	1.3	0.0	0.8	17.7
200-500	9,900	16.6	12.1	7.7	2.0	*	0.7	22.4
500-1,000	1,340	2.3	19.7	5.0	2.5	*	0.5	27.7
More than 1,000	560	1.0	25.9	2.3	4.1	0.1	0.4	32.8
All	59,680	100.0	11.9	6.8	2.0	*	0.7	21.5

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.

T17-0043
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 2017 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	750	3.2	-23.3	9.4	0.5	0.0	3.0	-10.4
10-20	3,040	13.1	-24.3	9.9	0.6	0.0	1.9	-11.8
20-30	3,950	17.0	-17.6	10.5	0.6	0.0	1.9	-4.6
30-40	3,570	15.4	-9.4	10.4	0.7	0.0	1.6	3.3
40-50	2,710	11.7	-4.7	9.7	0.7	0.0	1.4	7.1
50-75	4,270	18.3	*	9.3	0.8	0.0	1.0	11.1
75-100	2,240	9.6	3.7	9.4	0.9	0.0	0.9	14.8
100-200	2,300	9.9	7.8	9.2	1.2	0.1	0.8	19.0
200-500	350	1.5	14.4	7.1	1.6	0.1	0.7	23.8
500-1,000	30	0.1	21.8	4.3	1.7	0.2	0.6	28.6
More than 1,000	10	0.1	24.8	1.3	6.7	0.2	0.3	33.2
All	23,270	100.0	1.4	8.9	1.3	*	1.1	12.6

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.

T17-0043
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	1,140	2.1	-24.9	10.0	0.6	0.0	2.9	-11.4
10-20	4,310	8.1	-25.1	10.1	0.7	0.0	1.9	-12.5
20-30	5,900	11.0	-17.9	10.4	0.7	0.0	1.8	-5.1
30-40	4,970	9.3	-10.6	10.3	0.7	0.0	1.5	1.9
40-50	4,080	7.6	-5.9	9.9	0.7	0.0	1.4	6.2
50-75	7,500	14.0	-1.2	9.7	0.8	0.0	1.2	10.5
75-100	5,380	10.1	2.2	9.9	0.9	0.0	1.0	14.0
100-200	12,810	24.0	5.9	10.1	1.0	0.0	0.8	17.8
200-500	5,940	11.1	11.9	8.6	1.5	0.0	0.7	22.6
500-1,000	820	1.5	20.1	5.5	1.9	*	0.6	28.1
More than 1,000	340	0.6	26.1	2.6	3.9	0.1	0.4	33.0
All	53,430	100.0	9.4	8.2	1.6	*	0.8	20.0

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.

T17-0043
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2018
Baseline: Current Law

Expanded Cash Income Level (thousands of 2017 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	1,940	4.4	-0.4	1.1	0.7	0.0	0.4	1.8
10-20	7,590	17.3	-0.2	0.5	0.5	0.0	0.7	1.5
20-30	7,360	16.7	0.1	0.6	1.0	*	0.8	2.4
30-40	4,590	10.5	0.3	1.0	1.4	0.0	0.7	3.4
40-50	3,460	7.9	1.4	1.3	1.8	0.0	0.8	5.2
50-75	5,990	13.6	3.3	1.7	1.9	*	0.7	7.7
75-100	4,210	9.6	6.1	2.2	2.1	0.1	0.7	11.1
100-200	6,110	13.9	9.4	3.2	2.6	0.2	0.6	16.0
200-500	1,880	4.3	13.4	3.8	3.7	0.8	0.5	22.2
500-1,000	280	0.6	19.2	3.0	4.3	0.8	0.4	27.6
More than 1,000	150	0.3	24.0	1.2	6.0	2.0	0.3	33.5
All	43,950	100.0	10.1	2.3	3.0	0.5	0.6	16.6

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.