

Table T20-0032
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	13,250	7.8	-4.4	7.8	0.6	0.0	1.7	5.7
10-20	22,270	13.1	-5.4	6.4	0.6	0.0	1.1	2.7
20-30	18,590	10.9	-4.7	7.5	0.7	0.0	1.0	4.6
30-40	15,520	9.1	-1.5	7.7	0.8	0.0	0.9	8.0
40-50	12,860	7.5	1.0	7.7	0.9	0.0	0.9	10.5
50-75	24,200	14.2	3.6	7.9	1.1	0.0	0.8	13.4
75-100	16,040	9.4	6.0	8.0	1.3	0.0	0.7	16.0
100-200	30,090	17.7	8.4	8.4	1.4	0.1	0.6	19.0
200-500	13,830	8.1	13.1	7.5	1.9	0.2	0.6	23.2
500-1,000	1,790	1.1	19.5	4.8	2.5	0.3	0.5	27.5
More than 1,000	720	0.4	24.4	1.9	4.5	0.4	0.3	31.4
All	170,420	100.0	10.5	6.9	1.9	0.1	0.6	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

Table T20-0032
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	10,470	12.9	-3.0	8.0	0.6	0.0	1.8	7.4
10-20	15,970	19.7	-1.9	6.1	0.6	0.0	1.1	5.9
20-30	11,080	13.7	0.2	6.9	0.9	0.0	1.0	9.0
30-40	8,720	10.7	2.6	7.4	1.0	0.0	0.9	11.9
40-50	6,990	8.6	4.5	7.6	1.1	0.0	0.8	14.1
50-75	12,050	14.9	6.8	8.1	1.3	0.1	0.7	17.0
75-100	6,240	7.7	9.3	8.2	1.6	0.1	0.7	19.9
100-200	7,140	8.8	11.7	7.8	2.0	0.3	0.6	22.4
200-500	1,570	1.9	15.2	5.7	2.7	1.3	0.5	25.5
500-1,000	160	0.2	21.2	3.5	2.8	2.7	0.4	30.5
More than 1,000	80	0.1	23.8	1.2	5.4	2.9	0.3	33.6
All	81,150	100.0	8.9	7.0	1.9	0.5	0.7	18.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

Table T20-0032
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	1,740	2.7	-3.2	5.4	0.4	0.0	0.6	3.3
10-20	3,030	4.8	-4.7	4.7	0.4	0.0	0.9	1.3
20-30	3,560	5.6	-6.0	5.9	0.5	0.0	1.0	1.4
30-40	3,370	5.3	-4.6	5.7	0.5	0.0	0.9	2.5
40-50	2,970	4.7	-2.5	5.7	0.6	0.0	0.9	4.8
50-75	7,000	11.1	0.4	6.6	0.8	0.0	0.8	8.7
75-100	7,170	11.3	3.6	7.3	1.0	0.0	0.8	12.6
100-200	20,060	31.7	7.3	8.5	1.3	0.0	0.7	17.8
200-500	11,770	18.6	12.7	7.7	1.8	0.0	0.6	22.8
500-1,000	1,580	2.5	19.3	4.9	2.5	0.0	0.5	27.2
More than 1,000	610	1.0	24.6	2.1	4.1	0.1	0.3	31.2
All	63,310	100.0	12.2	6.6	2.0	0.0	0.6	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

Table T20-0032
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	920	4.0	-20.7	9.0	0.5	0.0	1.8	-9.4
10-20	3,020	13.2	-24.1	9.7	0.6	0.0	1.1	-12.7
20-30	3,650	16.0	-18.7	10.6	0.6	0.0	1.2	-6.3
30-40	3,080	13.5	-10.5	10.6	0.6	0.0	1.1	1.8
40-50	2,570	11.3	-5.3	10.0	0.7	0.0	1.0	6.3
50-75	4,470	19.6	-0.3	9.4	0.7	0.0	0.8	10.7
75-100	2,230	9.8	4.1	9.3	0.9	0.0	0.7	15.0
100-200	2,420	10.6	8.3	8.9	1.2	0.0	0.7	19.0
200-500	360	1.6	14.6	7.0	1.5	0.0	0.6	23.7
500-1,000	30	0.1	21.7	4.3	1.7	0.2	0.5	28.3
More than 1,000	10	0.1	22.8	1.1	6.9	0.1	0.3	31.2
All	22,810	100.0	1.6	8.8	1.2	0.0	0.8	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

Table T20-0032
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	1,350	2.6	-23.6	9.9	0.5	0.0	1.4	-11.7
10-20	4,430	8.5	-25.5	10.2	0.6	0.0	1.1	-13.5
20-30	5,470	10.5	-19.1	10.7	0.6	0.0	1.2	-6.6
30-40	4,510	8.7	-11.7	10.8	0.6	0.0	1.0	0.7
40-50	3,700	7.1	-6.3	10.3	0.7	0.0	1.0	5.7
50-75	7,200	13.8	-1.3	9.8	0.7	0.0	0.9	10.1
75-100	5,060	9.7	2.7	9.9	0.8	0.0	0.8	14.2
100-200	12,080	23.2	6.7	10.0	1.0	0.0	0.7	18.4
200-500	6,750	13.0	13.0	8.5	1.4	0.0	0.6	23.5
500-1,000	920	1.8	20.4	5.5	1.9	0.0	0.5	28.3
More than 1,000	360	0.7	25.0	2.3	4.0	0.0	0.3	31.6
All	52,070	100.0	10.2	8.0	1.6	0.0	0.6	20.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

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) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

Table T20-0032
Average Effective Federal Tax Rates – Elderly Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2019 dollars) 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	4.7		-0.5	1.2	0.6	0.0	0.0	1.3
10-20	15.3		-0.3	0.6	0.5	0.0	0.4	1.3
20-30	12.7		0.0	1.0	0.9	0.0	0.6	2.5
30-40	10.7		0.4	1.2	1.2	0.0	0.5	3.2
40-50	8.8		1.1	1.3	1.4	0.0	0.5	4.4
50-75	15.1		2.8	1.7	1.7	0.2	0.5	6.9
75-100	9.9		5.1	2.2	2.1	0.1	0.5	10.1
100-200	15.0		8.4	3.4	2.5	0.3	0.5	15.0
200-500	5.4		12.4	4.1	3.3	0.9	0.4	21.0
500-1,000	0.8		17.5	2.9	4.1	1.3	0.3	26.1
More than 1,000	0.4		22.6	1.1	5.7	1.5	0.2	31.1
All	100.0		9.8	2.5	2.9	0.6	0.4	16.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

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

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(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.

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