

T21-0125

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2017 ¹

Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	11,160	6.6	-4.6	7.5	0.7	0.0	1.2	4.8
10-20	21,520	12.7	-4.8	5.9	0.6	0.0	0.9	2.7
20-30	19,130	11.3	-4.9	7.2	0.8	0.1	0.9	4.1
30-40	15,520	9.2	-2.0	7.6	0.9	0.0	0.8	7.3
40-50	12,890	7.6	0.9	7.7	0.9	0.0	0.8	10.4
50-75	24,420	14.4	3.7	8.0	1.0	0.0	0.7	13.4
75-100	16,740	9.9	6.0	7.9	1.2	0.0	0.7	15.8
100-200	30,310	17.9	8.5	8.5	1.3	0.1	0.6	19.0
200-500	14,020	8.3	13.3	7.8	1.6	0.2	0.5	23.5
500-1,000	1,770	1.0	20.2	5.0	2.2	0.3	0.5	28.1
More than 1,000	770	0.5	24.7	1.9	4.0	0.5	0.3	31.4
All	169,560	100.0	10.8	7.0	1.7	0.2	0.6	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

T21-0125
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	9,080	11.2	-3.1	7.6	0.7	0.0	1.4	6.5
10-20	16,200	19.9	-1.7	5.5	0.7	0.0	1.0	5.4
20-30	11,450	14.1	-0.2	6.6	1.0	0.1	0.9	8.4
30-40	8,520	10.5	2.2	7.2	1.0	0.0	0.8	11.2
40-50	7,070	8.7	4.3	7.6	1.1	0.0	0.8	13.7
50-75	12,500	15.4	6.6	8.2	1.1	0.0	0.7	16.6
75-100	6,700	8.2	9.4	8.5	1.4	0.0	0.7	19.9
100-200	7,140	8.8	12.1	8.4	1.7	0.2	0.6	22.9
200-500	1,650	2.0	15.9	6.3	2.4	1.3	0.5	26.2
500-1,000	180	0.2	21.3	3.6	2.7	2.3	0.4	30.3
More than 1,000	90	0.1	23.7	1.3	5.0	3.1	0.3	33.2
All	81,270	100.0	9.1	7.1	1.7	0.5	0.7	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

T21-0125
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 2020 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	1,220	2.0	-3.1	4.7	0.8	0.0	0.4	2.8
10-20	2,400	3.8	-4.6	4.6	0.5	0.0	0.8	1.2
20-30	3,590	5.8	-5.2	5.2	0.5	0.0	0.9	1.3
30-40	3,420	5.5	-4.3	5.3	0.8	0.0	0.8	2.5
40-50	2,940	4.7	-2.7	5.7	0.9	0.0	0.9	4.7
50-75	6,860	11.0	0.5	6.6	1.0	0.0	0.8	8.8
75-100	7,250	11.6	3.5	6.9	1.2	0.0	0.7	12.2
100-200	20,270	32.4	7.2	8.5	1.2	0.0	0.6	17.6
200-500	11,860	19.0	12.9	8.0	1.5	0.0	0.5	23.0
500-1,000	1,540	2.5	20.1	5.1	2.1	0.1	0.5	27.8
More than 1,000	650	1.0	25.0	2.1	3.8	0.2	0.3	31.3
All	62,470	100.0	12.5	6.6	1.8	0.0	0.5	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

T21-0125
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 2020 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	740	3.3	-22.2	9.2	0.5	0.0	0.4	-12.1
10-20	2,690	11.9	-23.7	9.6	0.6	0.0	0.8	-12.7
20-30	3,740	16.5	-19.3	10.7	0.6	0.0	1.0	-7.1
30-40	3,210	14.2	-11.1	10.8	0.6	0.0	0.9	1.2
40-50	2,560	11.3	-5.1	10.3	0.6	0.0	0.8	6.7
50-75	4,460	19.7	-0.1	9.7	0.7	0.0	0.7	11.0
75-100	2,350	10.4	3.9	9.3	0.8	0.0	0.7	14.7
100-200	2,400	10.6	8.4	9.2	1.0	0.0	0.7	19.2
200-500	360	1.6	14.9	7.2	1.4	0.1	0.6	24.2
500-1,000	30	0.1	21.7	4.4	1.7	0.2	0.5	28.4
More than 1,000	20	0.1	24.0	1.2	5.7	0.1	0.3	31.2
All	22,600	100.0	1.8	9.0	1.1	0.0	0.7	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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.

T21-0125
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	1,170	2.3	-24.5	9.9	0.6	0.0	0.4	-13.6
10-20	3,920	7.6	-24.8	10.1	0.6	0.0	0.8	-13.3
20-30	5,510	10.7	-19.6	10.7	0.6	0.0	1.0	-7.3
30-40	4,720	9.1	-11.9	10.9	0.6	0.0	0.9	0.5
40-50	3,620	7.0	-6.4	10.5	0.6	0.0	0.9	5.6
50-75	7,120	13.8	-1.1	10.1	0.7	0.0	0.8	10.5
75-100	5,060	9.8	2.6	9.8	0.7	0.0	0.7	13.9
100-200	12,090	23.4	6.6	10.2	0.9	0.0	0.6	18.3
200-500	6,910	13.4	13.0	8.8	1.2	0.0	0.6	23.6
500-1,000	940	1.8	20.6	5.6	1.7	0.0	0.5	28.4
More than 1,000	400	0.8	25.4	2.3	3.5	0.0	0.3	31.6
All	51,690	100.0	10.5	8.1	1.4	0.0	0.6	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 7/19/2021. 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.

T21-0125
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 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	1,570	3.9	-0.3	0.8	0.5	0.0	-0.1	1.0
10-20	6,040	15.1	-0.2	0.6	0.6	0.0	0.5	1.4
20-30	5,350	13.4	-0.1	0.8	1.0	0.2	0.5	2.6
30-40	4,460	11.2	0.3	1.2	1.3	0.0	0.5	3.3
40-50	3,470	8.7	1.2	1.4	1.4	0.0	0.5	4.5
50-75	5,820	14.6	2.9	1.8	1.7	0.1	0.5	6.9
75-100	4,160	10.4	5.3	2.2	2.1	0.1	0.5	10.2
100-200	6,030	15.1	8.4	3.4	2.5	0.2	0.5	15.0
200-500	2,100	5.3	12.6	4.2	3.2	1.0	0.4	21.4
500-1,000	310	0.8	18.4	3.1	3.7	1.6	0.3	27.1
More than 1,000	170	0.4	22.7	1.2	5.3	1.8	0.2	31.2
All	39,950	100.0	9.9	2.5	2.8	0.7	0.4	16.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* 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 7/19/2021. 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.