

T21-0127

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2018 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	6.5	-4.5	7.4	0.5	0.0	1.2	4.6
10-20	21,800	12.7	-4.9	6.0	0.5	0.0	1.0	2.5
20-30	19,140	11.1	-5.1	7.1	0.6	0.0	1.0	3.7
30-40	15,470	9.0	-2.5	7.6	0.7	0.0	0.9	6.6
40-50	13,270	7.7	0.2	7.7	0.7	0.0	0.9	9.5
50-75	24,870	14.5	2.7	8.0	0.7	0.0	0.8	12.3
75-100	16,960	9.9	5.1	7.9	0.9	0.0	0.8	14.7
100-200	30,820	17.9	7.5	8.4	1.0	0.0	0.7	17.6
200-500	14,510	8.4	12.1	7.7	1.2	0.1	0.6	21.8
500-1,000	1,860	1.1	18.1	5.0	1.6	0.2	0.5	25.3
More than 1,000	790	0.5	23.5	2.0	3.0	0.4	0.4	29.2
All	171,890	100.0	9.8	6.9	1.3	0.1	0.7	18.7

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.

T21-0127
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2018¹
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	9,040	10.9	-3.1	7.5	0.5	0.0	1.3	6.3
10-20	16,440	19.8	-1.8	5.5	0.5	0.0	1.0	5.2
20-30	11,510	13.9	-0.5	6.6	0.7	0.1	1.0	7.9
30-40	8,630	10.4	1.6	7.1	0.8	0.0	0.9	10.5
40-50	7,390	8.9	3.7	7.5	0.8	0.0	0.9	12.8
50-75	12,960	15.6	5.6	8.2	0.8	0.0	0.8	15.5
75-100	6,920	8.3	8.4	8.5	1.0	0.0	0.8	18.7
100-200	7,540	9.1	11.3	8.3	1.3	0.0	0.7	21.5
200-500	1,720	2.1	15.3	6.1	1.8	0.5	0.6	24.2
500-1,000	190	0.2	21.4	3.6	2.0	1.6	0.5	29.0
More than 1,000	90	0.1	23.1	1.3	3.8	2.5	0.3	31.0
All	83,060	100.0	8.5	7.1	1.2	0.3	0.8	17.9

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.

T21-0127
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2018 ¹
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	1,250	2.0	-3.0	4.7	0.6	0.0	0.6	2.9
10-20	2,420	3.8	-4.6	4.7	0.4	0.0	1.0	1.5
20-30	3,660	5.8	-5.1	5.1	0.4	0.0	1.0	1.4
30-40	3,360	5.3	-4.7	5.3	0.6	0.0	0.9	2.2
40-50	2,980	4.7	-3.0	5.8	0.6	0.0	1.1	4.5
50-75	6,840	10.9	-0.2	6.4	0.8	0.0	0.9	7.9
75-100	7,210	11.5	2.6	6.8	0.9	0.0	0.8	11.1
100-200	20,200	32.1	6.1	8.4	0.9	0.0	0.7	16.2
200-500	12,250	19.5	11.6	8.0	1.2	0.0	0.6	21.4
500-1,000	1,630	2.6	17.6	5.2	1.5	0.0	0.6	24.9
More than 1,000	660	1.1	23.6	2.1	2.8	0.1	0.4	29.0
All	62,920	100.0	11.3	6.6	1.4	0.0	0.6	19.9

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.

T21-0127
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2018 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	770	3.4	-22.0	9.1	0.4	0.0	0.3	-12.3
10-20	2,710	12.0	-23.9	9.7	0.5	0.0	0.8	-13.0
20-30	3,630	16.0	-20.2	10.7	0.5	0.0	1.0	-8.0
30-40	3,090	13.7	-12.6	11.0	0.4	0.0	0.9	-0.2
40-50	2,580	11.4	-6.6	10.4	0.5	0.0	0.9	5.2
50-75	4,460	19.7	-1.6	9.7	0.5	0.0	0.8	9.5
75-100	2,380	10.5	2.3	9.3	0.6	0.0	0.8	13.0
100-200	2,530	11.2	7.2	9.2	0.7	0.0	0.8	17.9
200-500	390	1.7	13.9	7.1	1.1	0.0	0.7	22.7
500-1,000	30	0.1	21.6	4.3	1.3	0.1	0.6	27.8
More than 1,000	20	0.1	23.3	1.2	4.4	0.0	0.3	29.3
All	22,610	100.0	0.8	9.0	0.8	0.0	0.8	11.4

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.

T21-0127
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2018 ¹
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	1,160	2.3	-24.5	9.8	0.4	0.0	0.3	-14.0
10-20	3,920	7.6	-25.4	10.3	0.5	0.0	0.8	-13.8
20-30	5,360	10.4	-20.3	10.8	0.5	0.0	1.0	-8.0
30-40	4,590	8.9	-13.3	11.0	0.5	0.0	0.9	-0.9
40-50	3,620	7.0	-7.7	10.6	0.5	0.0	0.9	4.3
50-75	7,030	13.7	-2.6	10.1	0.5	0.0	0.9	9.0
75-100	5,010	9.7	1.1	9.8	0.6	0.0	0.8	12.3
100-200	12,050	23.4	5.4	10.1	0.6	0.0	0.8	16.9
200-500	7,110	13.8	11.5	8.8	0.9	0.0	0.7	21.8
500-1,000	990	1.9	18.1	5.6	1.2	0.0	0.6	25.5
More than 1,000	420	0.8	24.0	2.4	2.6	0.0	0.4	29.4
All	51,480	100.0	9.2	8.1	1.1	0.0	0.7	19.1

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.

T21-0127
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2018 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	1,740	4.2	-0.3	0.8	0.4	0.0	0.5	1.4
10-20	6,420	15.4	-0.2	0.5	0.4	0.0	0.7	1.4
20-30	5,530	13.3	-0.1	0.8	0.8	0.1	0.8	2.4
30-40	4,520	10.9	0.3	1.1	1.0	0.0	0.7	3.1
40-50	3,610	8.7	1.0	1.4	1.1	0.0	0.8	4.2
50-75	6,040	14.5	2.6	1.8	1.3	0.0	0.7	6.3
75-100	4,230	10.2	4.6	2.2	1.6	0.0	0.6	9.0
100-200	6,350	15.2	7.5	3.3	1.9	0.0	0.6	13.3
200-500	2,240	5.4	11.6	4.1	2.4	0.4	0.5	18.9
500-1,000	330	0.8	16.5	3.1	2.7	1.0	0.4	23.7
More than 1,000	170	0.4	21.9	1.1	4.0	1.5	0.3	28.9
All	41,640	100.0	9.2	2.5	2.1	0.4	0.6	14.7

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.