

## T21-0129

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

By Expanded Cash Income Level, 2019 <sup>1</sup>

## Baseline: Current Law

Expanded Cash Income Level (thousands of 2020 dollars) <sup>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>
Less than 10	11,200	6.4	-4.6	7.2	0.5	0.0	1.1	4.2
10-20	22,230	12.8	-4.9	6.0	0.5	0.0	0.9	2.5
20-30	19,490	11.2	-5.0	7.1	0.7	0.0	0.8	3.6
30-40	15,740	9.0	-2.4	7.5	0.7	0.0	0.7	6.5
40-50	13,180	7.6	0.2	7.6	0.7	0.0	0.7	9.3
50-75	24,860	14.3	2.9	8.0	0.8	0.0	0.6	12.3
75-100	17,150	9.9	5.2	7.8	0.9	0.0	0.6	14.5
100-200	31,300	18.0	7.6	8.4	1.0	0.0	0.6	17.5
200-500	14,920	8.6	12.2	7.7	1.3	0.1	0.5	21.7
500-1,000	1,930	1.1	18.0	5.0	1.6	0.2	0.4	25.3
More than 1,000	850	0.5	23.5	2.0	3.1	0.4	0.3	29.3
All	174,070	100.0	10.0	6.8	1.4	0.1	0.5	18.8

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.

**T21-0129**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2019<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	9,110	10.7	-3.1	7.3	0.5	0.0	1.2	5.9
<b>10-20</b>	16,930	20.0	-1.8	5.6	0.5	0.0	0.9	5.2
<b>20-30</b>	11,840	14.0	-0.6	6.6	0.8	0.1	0.7	7.6
<b>30-40</b>	8,880	10.5	1.6	7.1	0.8	0.0	0.7	10.2
<b>40-50</b>	7,300	8.6	3.6	7.3	0.9	0.0	0.7	12.4
<b>50-75</b>	13,150	15.5	5.6	8.2	0.9	0.0	0.6	15.3
<b>75-100</b>	7,090	8.4	8.4	8.5	1.1	0.0	0.6	18.5
<b>100-200</b>	7,760	9.2	11.3	8.3	1.3	0.0	0.5	21.4
<b>200-500</b>	1,800	2.1	15.3	6.1	1.8	0.5	0.4	24.2
<b>500-1,000</b>	190	0.2	21.5	3.7	2.0	1.5	0.4	28.9
<b>More than 1,000</b>	100	0.1	23.2	1.3	3.8	2.5	0.2	31.0
<b>All</b>	84,790	100.0	8.6	7.0	1.3	0.3	0.6	17.8

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.

**T21-0129**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,240	2.0	-3.1	4.6	0.7	0.0	0.4	2.6
<b>10-20</b>	2,430	3.8	-4.4	4.6	0.4	0.0	0.7	1.3
<b>20-30</b>	3,680	5.8	-4.8	5.0	0.4	0.0	0.8	1.4
<b>30-40</b>	3,340	5.3	-4.4	5.2	0.6	0.0	0.6	2.0
<b>40-50</b>	2,940	4.7	-2.9	5.7	0.7	0.0	0.7	4.2
<b>50-75</b>	6,710	10.6	0.0	6.3	0.8	0.0	0.6	7.7
<b>75-100</b>	7,170	11.3	2.7	6.7	0.9	0.0	0.6	10.9
<b>100-200</b>	20,370	32.2	6.2	8.3	1.0	0.0	0.6	16.0
<b>200-500</b>	12,560	19.8	11.6	8.0	1.2	0.0	0.5	21.3
<b>500-1,000</b>	1,680	2.7	17.5	5.2	1.6	0.1	0.4	24.8
<b>More than 1,000</b>	710	1.1	23.7	2.2	2.8	0.1	0.3	29.1
<b>All</b>	63,300	100.0	11.6	6.5	1.4	0.0	0.5	20.0

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.

**T21-0129**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2019<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>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>	730	3.3	-23.6	9.5	0.4	0.0	0.4	-13.4
<b>10-20</b>	2,640	11.7	-24.7	10.0	0.5	0.0	0.7	-13.5
<b>20-30</b>	3,620	16.0	-20.2	10.9	0.5	0.0	0.9	-8.0
<b>30-40</b>	3,130	13.9	-12.4	11.0	0.5	0.0	0.7	-0.2
<b>40-50</b>	2,590	11.5	-6.3	10.4	0.5	0.0	0.6	5.3
<b>50-75</b>	4,390	19.4	-1.4	9.7	0.5	0.0	0.6	9.5
<b>75-100</b>	2,400	10.6	2.3	9.3	0.6	0.0	0.6	12.8
<b>100-200</b>	2,600	11.5	7.2	9.2	0.8	0.0	0.6	17.8
<b>200-500</b>	410	1.8	13.7	7.2	1.1	0.0	0.5	22.4
<b>500-1,000</b>	30	0.2	21.6	4.3	1.4	0.1	0.4	27.8
<b>More than 1,000</b>	20	0.1	23.2	1.2	4.6	0.0	0.3	29.3
<b>All</b>	22,590	100.0	1.0	9.0	0.9	0.0	0.6	11.5

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.

**T21-0129**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	1,140	2.2	-25.7	10.1	0.4	0.0	0.4	-14.7
<b>10-20</b>	3,860	7.5	-25.8	10.5	0.5	0.0	0.8	-14.1
<b>20-30</b>	5,370	10.5	-20.1	10.9	0.5	0.0	0.9	-7.9
<b>30-40</b>	4,630	9.0	-13.0	11.0	0.5	0.0	0.7	-0.8
<b>40-50</b>	3,590	7.0	-7.4	10.6	0.5	0.0	0.6	4.3
<b>50-75</b>	6,880	13.4	-2.3	10.1	0.5	0.0	0.7	9.0
<b>75-100</b>	4,940	9.6	1.2	9.8	0.6	0.0	0.6	12.2
<b>100-200</b>	12,020	23.4	5.5	10.2	0.7	0.0	0.6	16.9
<b>200-500</b>	7,260	14.1	11.6	8.8	0.9	0.0	0.5	21.8
<b>500-1,000</b>	1,020	2.0	18.1	5.7	1.2	0.0	0.4	25.5
<b>More than 1,000</b>	440	0.9	24.0	2.4	2.7	0.0	0.3	29.4
<b>All</b>	51,360	100.0	9.6	8.0	1.1	0.0	0.5	19.3

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.

**T21-0129**  
**Average Effective Federal Tax Rates -- Elderly Tax Units**  
**By Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>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>	1,810	4.2	-0.3	0.8	0.3	0.0	-0.1	0.7
<b>10-20</b>	6,720	15.6	-0.3	0.5	0.4	0.0	0.4	1.1
<b>20-30</b>	5,670	13.1	-0.1	0.8	0.8	0.2	0.5	2.2
<b>30-40</b>	4,690	10.9	0.2	1.1	1.1	0.0	0.4	2.9
<b>40-50</b>	3,680	8.5	1.0	1.4	1.1	0.0	0.5	4.0
<b>50-75</b>	6,200	14.4	2.6	1.8	1.3	0.0	0.5	6.2
<b>75-100</b>	4,380	10.1	4.6	2.2	1.7	0.0	0.4	8.9
<b>100-200</b>	6,660	15.4	7.5	3.3	1.9	0.0	0.4	13.1
<b>200-500</b>	2,380	5.5	11.5	4.1	2.5	0.4	0.4	18.8
<b>500-1,000</b>	340	0.8	16.3	3.2	2.8	1.0	0.3	23.5
<b>More than 1,000</b>	190	0.4	22.0	1.2	4.1	1.5	0.2	28.9
<b>All</b>	43,190	100.0	9.3	2.5	2.2	0.4	0.4	14.8

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.