

T21-0131

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2020 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	10,870	6.2	-41.9	7.0	0.4	0.0	1.0	-33.5
10-20	22,200	12.6	-18.8	5.6	0.4	0.0	0.8	-12.0
20-30	19,160	10.9	-15.0	6.7	0.6	0.1	0.8	-7.0
30-40	15,340	8.7	-10.0	7.0	0.6	0.0	0.7	-1.8
40-50	13,660	7.8	-5.8	6.9	0.7	0.0	0.7	2.5
50-75	24,300	13.8	-1.9	7.2	0.7	0.0	0.6	6.6
75-100	16,790	9.5	1.7	7.1	0.8	0.0	0.6	10.2
100-200	30,040	17.1	5.3	7.8	0.9	0.0	0.6	14.6
200-500	17,270	9.8	11.9	7.7	1.1	0.1	0.5	21.1
500-1,000	2,220	1.3	17.7	5.1	1.4	0.2	0.4	24.8
More than 1,000	900	0.5	23.3	2.0	2.8	0.4	0.3	28.7
All	176,230	100.0	7.8	6.5	1.2	0.1	0.5	16.1

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.

T21-0131
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2020¹
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	8,910	10.3	-35.5	7.1	0.4	0.0	1.1	-26.9
10-20	17,130	19.8	-14.2	5.2	0.4	0.0	0.9	-7.7
20-30	11,940	13.8	-8.4	6.1	0.7	0.1	0.8	-0.8
30-40	8,940	10.3	-4.1	6.5	0.7	0.0	0.7	3.8
40-50	7,730	8.9	-0.9	6.5	0.8	0.0	0.7	7.1
50-75	12,870	14.9	2.2	7.3	0.7	0.0	0.6	11.0
75-100	6,990	8.1	6.3	7.6	0.9	0.0	0.6	15.4
100-200	7,550	8.7	10.7	7.7	1.1	0.0	0.5	20.0
200-500	2,130	2.5	15.7	6.3	1.4	0.4	0.4	24.3
500-1,000	210	0.3	21.2	3.8	1.7	1.3	0.4	28.3
More than 1,000	100	0.1	23.3	1.3	3.4	2.4	0.2	30.6
All	86,480	100.0	5.5	6.5	1.1	0.3	0.6	14.0

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.

T21-0131
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2020¹
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	1,210	1.9	-81.1	4.1	0.5	0.0	0.7	-75.8
10-20	2,440	3.8	-28.1	4.1	0.3	0.0	0.8	-22.9
20-30	3,360	5.3	-20.7	4.8	0.3	0.0	0.9	-14.6
30-40	2,880	4.5	-16.2	4.8	0.5	0.0	0.7	-10.2
40-50	2,840	4.5	-12.3	5.3	0.6	0.0	0.8	-5.6
50-75	6,360	10.0	-7.0	5.8	0.7	0.0	0.7	0.1
75-100	6,800	10.7	-2.2	6.1	0.8	0.0	0.6	5.4
100-200	19,360	30.4	3.3	7.8	0.8	0.0	0.6	12.5
200-500	14,480	22.7	11.2	7.9	1.0	0.0	0.5	20.6
500-1,000	1,950	3.1	17.2	5.3	1.4	0.0	0.4	24.4
More than 1,000	750	1.2	23.4	2.1	2.6	0.1	0.3	28.5
All	63,770	100.0	9.9	6.3	1.3	0.0	0.5	18.0

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.

T21-0131
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2020¹
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	640	2.8	-65.6	9.1	0.4	0.0	0.2	-55.9
10-20	2,420	10.7	-40.9	9.3	0.4	0.0	0.6	-30.6
20-30	3,560	15.8	-32.1	10.0	0.4	0.0	0.8	-20.9
30-40	3,170	14.0	-22.0	10.2	0.4	0.0	0.7	-10.8
40-50	2,760	12.2	-13.6	9.5	0.4	0.0	0.6	-3.1
50-75	4,480	19.8	-6.7	8.7	0.4	0.0	0.6	3.1
75-100	2,460	10.9	-1.5	8.1	0.5	0.0	0.6	7.7
100-200	2,530	11.2	5.1	8.2	0.6	0.0	0.6	14.5
200-500	460	2.0	14.0	7.2	0.9	0.0	0.5	22.6
500-1,000	40	0.2	21.3	4.4	1.3	0.1	0.4	27.5
More than 1,000	20	0.1	23.7	1.2	4.0	0.0	0.3	29.2
All	22,600	100.0	-3.5	8.1	0.7	0.0	0.6	5.9

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.

T21-0131
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2020¹
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	1,010	2.0	-76.6	9.7	0.4	0.0	0.2	-66.3
10-20	3,510	6.8	-44.7	9.9	0.4	0.0	0.7	-33.7
20-30	5,250	10.2	-33.5	10.2	0.4	0.0	0.8	-22.2
30-40	4,590	8.9	-23.5	10.1	0.4	0.0	0.7	-12.4
40-50	3,800	7.4	-15.9	9.5	0.4	0.0	0.7	-5.3
50-75	6,950	13.4	-9.0	9.1	0.4	0.0	0.7	1.2
75-100	4,880	9.4	-3.8	8.9	0.5	0.0	0.6	6.2
100-200	11,200	21.7	2.3	9.6	0.6	0.0	0.6	13.0
200-500	8,570	16.6	11.1	8.7	0.8	0.0	0.5	21.0
500-1,000	1,190	2.3	17.7	5.8	1.1	0.0	0.4	25.0
More than 1,000	460	0.9	23.8	2.4	2.4	0.0	0.3	28.9
All	51,700	100.0	7.4	7.7	1.0	0.0	0.5	16.5

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.

T21-0131
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2020¹
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	1,960	4.3	-36.2	0.6	0.2	0.0	0.4	-34.9
10-20	7,210	15.8	-13.8	0.5	0.4	0.0	0.6	-12.4
20-30	5,400	11.8	-9.6	0.9	0.7	0.2	0.6	-7.2
30-40	4,580	10.0	-6.8	1.1	1.0	0.0	0.6	-4.2
40-50	3,790	8.3	-4.5	1.4	1.0	0.0	0.6	-1.5
50-75	6,070	13.3	-1.8	1.7	1.1	0.0	0.5	1.6
75-100	4,470	9.8	1.5	2.0	1.4	0.0	0.5	5.4
100-200	6,760	14.8	5.6	3.0	1.6	0.0	0.5	10.7
200-500	2,680	5.9	11.6	3.9	2.1	0.3	0.4	18.3
500-1,000	390	0.9	16.3	3.2	2.4	0.8	0.3	23.0
More than 1,000	210	0.5	22.0	1.1	3.7	1.4	0.2	28.4
All	45,630	100.0	7.0	2.4	1.9	0.4	0.4	12.1

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.