

T21-0133

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2021 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	10,200	5.7	-40.6	7.0	0.5	0.0	1.0	-32.2
10-20	21,580	12.1	-19.6	5.5	0.5	0.0	0.7	-13.0
20-30	19,540	11.0	-16.6	6.7	0.6	0.1	0.7	-8.6
30-40	15,630	8.8	-11.5	7.1	0.7	0.0	0.6	-3.2
40-50	13,320	7.5	-6.6	7.1	0.7	0.0	0.6	1.8
50-75	25,150	14.1	-1.9	7.6	0.7	0.0	0.5	6.9
75-100	18,260	10.3	1.7	7.5	0.9	0.0	0.5	10.6
100-200	32,670	18.3	5.3	8.0	1.0	0.0	0.4	14.7
200-500	17,060	9.6	11.9	7.7	1.2	0.1	0.4	21.3
500-1,000	2,270	1.3	18.2	5.3	1.5	0.2	0.3	25.5
More than 1,000	930	0.5	24.3	2.0	2.9	0.4	0.2	29.9
All	178,140	100.0	8.1	6.6	1.3	0.1	0.4	16.5

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.

T21-0133
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2021¹
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	8,540	9.7	-32.7	7.1	0.5	0.0	1.1	-24.1
10-20	17,250	19.6	-13.6	5.1	0.5	0.0	0.7	-7.3
20-30	12,320	14.0	-8.1	6.3	0.7	0.1	0.6	-0.3
30-40	9,060	10.3	-3.4	6.7	0.8	0.0	0.6	4.7
40-50	7,500	8.5	0.1	6.8	0.8	0.0	0.6	8.3
50-75	13,580	15.4	3.2	7.7	0.8	0.0	0.5	12.2
75-100	7,930	9.0	6.9	8.1	1.0	0.0	0.5	16.5
100-200	8,710	9.9	11.2	8.0	1.2	0.0	0.4	20.8
200-500	2,130	2.4	15.5	6.2	1.7	0.5	0.3	24.3
500-1,000	230	0.3	21.7	3.9	1.9	1.4	0.3	29.1
More than 1,000	100	0.1	24.2	1.2	3.8	2.6	0.2	32.0
All	88,160	100.0	6.5	6.8	1.3	0.3	0.5	15.2

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.

T21-0133
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2021 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	1,060	1.7	-73.3	4.0	0.7	0.0	0.3	-68.3
10-20	2,170	3.4	-29.7	4.1	0.4	0.0	0.6	-24.7
20-30	3,580	5.6	-21.3	4.4	0.3	0.0	0.7	-16.0
30-40	3,040	4.8	-17.2	4.5	0.6	0.0	0.5	-11.6
40-50	2,860	4.5	-13.6	5.3	0.6	0.0	0.6	-7.1
50-75	6,240	9.8	-7.3	6.0	0.8	0.0	0.5	-0.1
75-100	7,010	11.0	-2.3	6.3	0.9	0.0	0.5	5.3
100-200	20,380	31.9	3.0	7.9	0.9	0.0	0.4	12.2
200-500	14,210	22.3	11.3	7.9	1.1	0.0	0.4	20.7
500-1,000	1,980	3.1	17.7	5.4	1.5	0.0	0.3	25.0
More than 1,000	800	1.2	24.4	2.2	2.7	0.1	0.2	29.6
All	63,890	100.0	10.4	6.3	1.4	0.0	0.4	18.5

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.

T21-0133
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2021 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	480	2.2	-107.4	10.3	0.4	0.0	0.3	-96.4
10-20	1,940	8.6	-59.6	9.5	0.5	0.0	0.6	-49.1
20-30	3,310	14.7	-43.7	10.3	0.5	0.0	0.7	-32.2
30-40	3,160	14.1	-30.1	10.6	0.4	0.0	0.6	-18.5
40-50	2,620	11.6	-19.1	9.8	0.5	0.0	0.6	-8.2
50-75	4,660	20.8	-10.1	9.2	0.5	0.0	0.5	0.1
75-100	2,750	12.2	-3.9	8.7	0.5	0.0	0.5	5.8
100-200	2,940	13.1	3.9	8.8	0.7	0.0	0.5	13.8
200-500	500	2.2	13.5	7.4	1.0	0.0	0.4	22.4
500-1,000	40	0.2	21.8	4.7	1.3	0.1	0.3	28.2
More than 1,000	20	0.1	24.0	1.2	4.3	0.0	0.2	29.8
All	22,470	100.0	-6.0	8.5	0.8	0.0	0.5	3.9

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.

T21-0133
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2021¹
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	820	1.6	-123.6	10.6	0.4	0.0	0.3	-112.3
10-20	3,040	6.0	-63.9	10.0	0.5	0.0	0.6	-52.8
20-30	4,880	9.6	-46.2	10.4	0.5	0.0	0.7	-34.7
30-40	4,600	9.0	-31.7	10.5	0.5	0.0	0.6	-20.2
40-50	3,630	7.1	-22.0	9.9	0.4	0.0	0.6	-11.1
50-75	6,980	13.7	-12.6	9.6	0.5	0.0	0.5	-2.0
75-100	5,160	10.1	-6.3	9.3	0.5	0.0	0.5	4.0
100-200	11,830	23.2	0.9	9.8	0.6	0.0	0.5	11.8
200-500	8,130	16.0	11.1	8.9	0.9	0.0	0.4	21.2
500-1,000	1,190	2.3	18.3	5.9	1.2	0.0	0.4	25.7
More than 1,000	490	1.0	24.7	2.4	2.6	0.0	0.2	29.9
All	51,000	100.0	6.7	7.7	1.1	0.0	0.4	16.0

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.

T21-0133
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2021¹
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	1,840	4.0	-28.9	0.7	0.3	0.0	-0.1	-27.9
10-20	7,240	15.6	-10.9	0.5	0.4	0.0	0.3	-9.8
20-30	5,740	12.4	-7.9	0.9	0.8	0.2	0.4	-5.7
30-40	4,760	10.3	-5.8	1.1	1.0	0.0	0.3	-3.4
40-50	3,840	8.3	-3.5	1.4	1.1	0.0	0.4	-0.6
50-75	6,310	13.6	-0.7	1.8	1.2	0.0	0.4	2.7
75-100	4,850	10.5	2.3	2.1	1.5	0.0	0.4	6.2
100-200	7,590	16.4	6.1	3.1	1.8	0.0	0.3	11.3
200-500	2,930	6.3	11.6	3.9	2.3	0.4	0.3	18.5
500-1,000	400	0.9	16.7	3.3	2.5	0.9	0.3	23.7
More than 1,000	210	0.5	22.8	1.2	3.9	1.5	0.2	29.5
All	46,310	100.0	8.0	2.4	2.1	0.4	0.3	13.2

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.

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