

T21-0135

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2022 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	10,230	5.7	-4.4	7.3	0.6	0.0	1.0	4.5
10-20	21,720	12.1	-4.4	5.7	0.5	0.0	0.7	2.6
20-30	19,660	11.0	-4.7	7.0	0.8	0.1	0.7	3.8
30-40	16,070	9.0	-2.4	7.5	0.8	0.0	0.6	6.4
40-50	13,290	7.4	0.2	7.4	0.9	0.0	0.6	9.0
50-75	24,830	13.8	3.0	7.8	0.9	0.0	0.5	12.3
75-100	18,330	10.2	5.4	7.7	1.1	0.0	0.5	14.7
100-200	33,200	18.5	7.8	8.1	1.2	0.0	0.5	17.6
200-500	17,390	9.7	12.2	7.7	1.5	0.1	0.4	21.9
500-1,000	2,340	1.3	18.2	5.2	1.9	0.2	0.4	25.7
More than 1,000	970	0.5	24.3	2.0	3.6	0.4	0.2	30.5
All	179,520	100.0	10.7	6.7	1.6	0.1	0.4	19.5

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.

T21-0135
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2022 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	8,550	9.6	-3.1	7.3	0.6	0.0	1.1	5.9
10-20	17,140	19.3	-1.7	5.3	0.6	0.0	0.7	4.9
20-30	12,280	13.8	-0.5	6.4	0.9	0.1	0.7	7.6
30-40	9,270	10.5	1.5	7.0	1.0	0.0	0.6	10.0
40-50	7,500	8.5	3.4	6.9	1.0	0.0	0.6	11.9
50-75	13,480	15.2	5.6	7.9	1.0	0.0	0.6	15.0
75-100	8,140	9.2	8.3	8.3	1.2	0.0	0.5	18.3
100-200	9,020	10.2	11.3	8.1	1.5	0.0	0.5	21.5
200-500	2,210	2.5	15.4	6.1	2.1	0.5	0.4	24.6
500-1,000	230	0.3	21.7	3.8	2.3	1.5	0.3	29.6
More than 1,000	110	0.1	24.2	1.3	4.5	2.6	0.2	32.8
All	88,710	100.0	9.1	6.9	1.6	0.3	0.5	18.3

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.

T21-0135
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2022 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	1,040	1.6	-2.5	4.7	0.9	0.0	0.4	3.5
10-20	2,190	3.4	-3.9	4.4	0.4	0.0	0.7	1.6
20-30	3,570	5.5	-4.3	4.9	0.5	0.0	0.7	1.7
30-40	3,120	4.9	-4.2	5.0	0.7	0.0	0.5	2.0
40-50	2,870	4.5	-2.9	5.4	0.8	0.0	0.6	3.9
50-75	6,200	9.6	0.1	6.1	0.9	0.0	0.5	7.7
75-100	6,970	10.8	2.9	6.4	1.1	0.0	0.5	10.9
100-200	20,540	31.9	6.3	8.0	1.1	0.0	0.5	15.9
200-500	14,450	22.5	11.6	7.9	1.4	0.0	0.4	21.4
500-1,000	2,040	3.2	17.7	5.4	1.8	0.0	0.4	25.2
More than 1,000	820	1.3	24.4	2.2	3.3	0.1	0.3	30.2
All	64,340	100.0	12.3	6.3	1.7	0.0	0.4	20.8

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.

T21-0135
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2022 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	520	2.3	-25.7	10.0	0.5	0.0	0.3	-15.0
10-20	2,160	9.6	-25.0	10.1	0.6	0.0	0.6	-13.7
20-30	3,470	15.3	-20.2	10.8	0.6	0.0	0.8	-8.0
30-40	3,250	14.4	-12.5	11.0	0.5	0.0	0.6	-0.4
40-50	2,560	11.3	-6.2	10.4	0.6	0.0	0.6	5.4
50-75	4,490	19.8	-1.2	9.8	0.6	0.0	0.5	9.8
75-100	2,630	11.6	2.3	9.2	0.7	0.0	0.5	12.7
100-200	2,970	13.1	7.1	9.2	0.9	0.0	0.5	17.7
200-500	510	2.3	13.7	7.4	1.3	0.0	0.4	22.8
500-1,000	40	0.2	22.1	4.6	1.5	0.1	0.4	28.6
More than 1,000	20	0.1	24.0	1.2	5.3	0.0	0.2	30.7
All	22,650	100.0	1.9	8.9	1.1	0.0	0.5	12.4

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.

T21-0135
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2022 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	880	1.7	-27.4	10.8	0.6	0.0	0.3	-15.8
10-20	3,320	6.5	-25.8	10.5	0.6	0.0	0.6	-14.1
20-30	5,060	9.8	-20.1	10.9	0.6	0.0	0.8	-7.9
30-40	4,790	9.3	-12.7	11.0	0.6	0.0	0.6	-0.5
40-50	3,580	7.0	-7.3	10.5	0.6	0.0	0.6	4.4
50-75	6,720	13.1	-2.0	10.2	0.6	0.0	0.6	9.3
75-100	4,990	9.7	1.5	9.7	0.7	0.0	0.5	12.4
100-200	11,900	23.2	5.6	10.0	0.8	0.0	0.5	16.9
200-500	8,220	16.0	11.6	8.9	1.1	0.0	0.4	22.0
500-1,000	1,210	2.4	18.3	5.8	1.4	0.0	0.4	25.9
More than 1,000	500	1.0	24.7	2.5	3.1	0.0	0.3	30.6
All	51,400	100.0	10.5	7.9	1.4	0.0	0.4	20.1

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.

T21-0135
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2022 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	1,830	3.8	-0.3	0.7	0.4	0.0	-0.1	0.8
10-20	7,160	15.1	-0.3	0.5	0.4	0.0	0.4	1.0
20-30	5,890	12.4	-0.1	0.9	0.9	0.2	0.4	2.4
30-40	4,830	10.2	0.2	1.1	1.3	0.0	0.4	3.0
40-50	4,010	8.5	1.2	1.4	1.3	0.0	0.4	4.3
50-75	6,570	13.8	2.8	1.8	1.4	0.0	0.4	6.5
75-100	5,000	10.5	4.9	2.1	1.8	0.0	0.4	9.3
100-200	7,910	16.7	7.6	3.1	2.2	0.1	0.4	13.3
200-500	3,040	6.4	11.6	3.8	2.9	0.4	0.3	19.1
500-1,000	420	0.9	16.6	3.2	3.1	0.9	0.3	24.1
More than 1,000	220	0.5	22.7	1.2	4.7	1.5	0.2	30.3
All	47,490	100.0	9.9	2.4	2.6	0.4	0.3	15.7

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.