

T21-0137

Average Effective Federal Tax Rates -- All Tax Units

By Expanded Cash Income Level, 2025 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	10,110	5.5	-4.9	7.5	0.6	0.0	0.9	4.1
10-20	21,830	11.9	-4.7	5.7	0.6	0.0	0.7	2.3
20-30	20,310	11.1	-4.7	6.9	0.9	0.1	0.6	3.8
30-40	16,630	9.1	-2.3	7.2	1.0	0.0	0.5	6.4
40-50	13,700	7.5	0.3	7.0	1.0	0.0	0.5	8.9
50-75	25,290	13.8	3.1	7.6	1.1	0.0	0.5	12.2
75-100	18,970	10.3	5.4	7.6	1.3	0.0	0.5	14.7
100-200	33,930	18.5	7.7	8.1	1.4	0.0	0.5	17.7
200-500	18,090	9.8	12.1	8.0	1.7	0.1	0.4	22.3
500-1,000	2,490	1.4	18.1	5.5	2.0	0.2	0.3	26.2
More than 1,000	970	0.5	24.5	2.2	3.7	0.4	0.2	31.1
All	183,880	100.0	10.6	6.8	1.8	0.1	0.4	19.7

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.

T21-0137
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 220 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	8,340	9.2	-3.3	7.5	0.6	0.0	1.0	5.8
10-20	17,060	18.9	-1.8	5.2	0.6	0.0	0.7	4.7
20-30	12,700	14.0	-0.6	6.2	1.0	0.1	0.6	7.4
30-40	9,660	10.7	1.4	6.6	1.2	0.0	0.6	9.7
40-50	7,700	8.5	3.3	6.5	1.2	0.0	0.5	11.5
50-75	13,660	15.1	5.5	7.6	1.2	0.0	0.5	14.7
75-100	8,490	9.4	8.1	8.2	1.4	0.0	0.5	18.3
100-200	9,290	10.3	11.1	8.2	1.8	0.0	0.4	21.6
200-500	2,340	2.6	15.4	6.7	2.4	0.5	0.4	25.4
500-1,000	250	0.3	21.9	4.1	2.4	1.4	0.3	30.1
More than 1,000	110	0.1	24.6	1.5	4.7	2.8	0.2	33.8
All	90,440	100.0	8.9	6.9	1.7	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.

T21-0137
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 220 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	1,030	1.6	-3.0	4.8	0.8	0.0	0.3	2.8
10-20	2,180	3.3	-4.1	4.5	0.5	0.0	0.7	1.6
20-30	3,620	5.5	-4.3	4.8	0.5	0.0	0.7	1.7
30-40	3,140	4.8	-4.1	4.9	0.8	0.0	0.5	2.0
40-50	2,990	4.6	-2.6	5.1	0.9	0.0	0.6	3.9
50-75	6,410	9.8	0.4	5.8	1.1	0.0	0.5	7.8
75-100	7,110	10.8	3.1	6.1	1.3	0.0	0.5	10.8
100-200	20,740	31.6	6.3	7.9	1.4	0.0	0.4	15.9
200-500	14,960	22.8	11.5	8.2	1.6	0.0	0.4	21.8
500-1,000	2,170	3.3	17.6	5.7	2.0	0.0	0.4	25.7
More than 1,000	820	1.3	24.5	2.4	3.4	0.1	0.2	30.7
All	65,730	100.0	12.2	6.5	1.9	0.0	0.4	21.0

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.

T21-0137
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 220 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	590	2.5	-27.0	10.2	0.5	0.0	0.3	-16.0
10-20	2,320	9.9	-25.9	10.5	0.6	0.0	0.5	-14.3
20-30	3,590	15.4	-20.1	11.1	0.7	0.0	0.7	-7.6
30-40	3,350	14.4	-12.0	11.2	0.6	0.0	0.6	0.3
40-50	2,590	11.1	-5.8	10.4	0.7	0.0	0.5	5.7
50-75	4,470	19.2	-0.9	9.8	0.7	0.0	0.5	10.1
75-100	2,680	11.5	2.4	9.2	0.8	0.0	0.5	12.8
100-200	3,090	13.3	7.1	9.2	1.0	0.0	0.5	17.8
200-500	540	2.3	13.5	7.8	1.4	0.0	0.4	23.0
500-1,000	40	0.2	22.1	4.9	1.6	0.1	0.4	29.0
More than 1,000	20	0.1	24.4	1.4	5.4	0.1	0.2	31.4
All	23,330	100.0	2.0	9.0	1.1	0.0	0.5	12.6

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.

T21-0137
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2025¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 220 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	1.9	-27.6	10.5	0.6	0.0	0.3	-16.3
10-20	3,540	6.7	-26.4	10.7	0.7	0.0	0.5	-14.5
20-30	5,290	10.1	-19.9	11.0	0.7	0.0	0.7	-7.5
30-40	4,920	9.4	-12.2	11.1	0.7	0.0	0.6	0.1
40-50	3,600	6.9	-6.9	10.6	0.6	0.0	0.5	4.9
50-75	6,660	12.7	-1.7	10.1	0.7	0.0	0.5	9.7
75-100	4,930	9.4	1.7	9.6	0.8	0.0	0.5	12.5
100-200	11,900	22.7	5.8	10.0	0.9	0.0	0.5	17.1
200-500	8,630	16.4	11.6	9.1	1.2	0.0	0.4	22.4
500-1,000	1,320	2.5	18.2	6.1	1.6	0.0	0.4	26.3
More than 1,000	510	1.0	24.9	2.7	3.2	0.0	0.3	31.0
All	52,550	100.0	10.5	8.0	1.4	0.0	0.4	20.4

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.

T21-0137
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 220 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	1,750	3.4	-0.4	0.8	0.5	0.0	0.0	0.9
10-20	7,290	14.3	-0.3	0.5	0.5	0.0	0.3	1.1
20-30	6,360	12.5	-0.1	0.9	1.0	0.2	0.4	2.5
30-40	5,360	10.5	0.2	1.1	1.4	0.0	0.3	3.1
40-50	4,490	8.8	1.2	1.2	1.5	0.0	0.4	4.3
50-75	7,400	14.5	2.9	1.8	1.7	0.0	0.4	6.8
75-100	5,490	10.8	4.8	2.1	2.2	0.0	0.4	9.5
100-200	8,510	16.7	7.3	3.1	2.6	0.0	0.4	13.4
200-500	3,090	6.1	11.4	4.1	3.4	0.4	0.3	19.6
500-1,000	430	0.9	16.5	3.6	3.5	0.9	0.3	24.7
More than 1,000	210	0.4	23.0	1.4	5.1	1.6	0.2	31.2
All	51,020	100.0	9.4	2.6	2.9	0.4	0.3	15.6

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.