

Table T22-0063
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	9,310	5.5	-4.9	8.2	0.7	0.0	1.2	5.2
10-20	19,710	11.6	-4.8	6.0	0.6	0.0	0.9	2.6
20-30	18,030	10.7	-5.2	7.1	0.8	0.1	0.9	3.7
30-40	15,190	9.0	-2.9	7.6	0.9	0.0	0.8	6.4
40-50	12,660	7.5	0.1	7.7	0.9	0.0	0.8	9.5
50-75	24,120	14.3	3.0	8.0	1.0	0.0	0.7	12.8
75-100	17,300	10.2	5.4	7.9	1.1	0.0	0.7	15.1
100-200	32,090	19.0	8.0	8.5	1.3	0.1	0.6	18.4
200-500	16,530	9.8	12.7	8.0	1.6	0.1	0.5	23.0
500-1,000	2,110	1.3	19.3	5.3	2.1	0.3	0.5	27.6
More than 1,000	920	0.5	24.6	2.1	3.9	0.5	0.3	31.4
All	169,290	100.0	10.8	7.0	1.8	0.2	0.6	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. 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.

Table T22-0063
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	7,570	9.3	-3.5	8.4	0.7	0.0	1.4	7.1
10-20	15,200	18.7	-1.9	5.5	0.6	0.0	0.9	5.1
20-30	11,380	14.0	-0.4	6.4	0.9	0.1	0.9	7.9
30-40	8,700	10.7	1.6	7.1	1.0	0.0	0.9	10.5
40-50	6,990	8.6	3.7	7.4	1.1	0.0	0.8	13.0
50-75	12,840	15.8	6.0	8.1	1.1	0.0	0.7	16.0
75-100	7,340	9.0	8.6	8.4	1.3	0.0	0.7	19.0
100-200	8,320	10.2	11.7	8.4	1.6	0.2	0.6	22.5
200-500	2,070	2.5	15.3	6.6	2.3	1.0	0.5	25.6
500-1,000	210	0.3	20.6	3.8	2.8	2.9	0.4	30.5
More than 1,000	110	0.1	23.8	1.4	4.9	3.0	0.3	33.3
All	81,420	100.0	9.2	7.1	1.7	0.5	0.7	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. 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.

Table T22-0063
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2017 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	990	1.6	-3.2	5.0	0.7	0.0	0.4	3.0
10-20	1,950	3.1	-4.4	4.8	0.5	0.0	0.8	1.7
20-30	3,030	4.9	-5.5	5.5	0.5	0.0	0.9	1.4
30-40	3,000	4.9	-5.1	5.4	0.7	0.0	0.7	1.6
40-50	2,820	4.6	-3.3	5.7	0.8	0.0	0.8	4.0
50-75	6,210	10.0	-0.4	6.4	1.0	0.0	0.8	7.8
75-100	6,810	11.0	2.8	6.7	1.1	0.0	0.7	11.3
100-200	20,240	32.7	6.6	8.4	1.2	0.0	0.6	16.8
200-500	13,780	22.3	12.2	8.3	1.5	0.0	0.6	22.6
500-1,000	1,850	3.0	19.1	5.5	2.1	0.1	0.5	27.2
More than 1,000	780	1.3	24.8	2.3	3.7	0.2	0.3	31.3
All	61,930	100.0	12.5	6.7	1.8	0.0	0.5	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law as of 10/13/2022. 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.

Table T22-0063
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	660	2.9	-21.3	9.2	0.5	0.0	0.2	-11.4
10-20	2,370	10.4	-23.3	9.5	0.6	0.0	0.7	-12.5
20-30	3,340	14.7	-21.4	10.7	0.6	0.0	0.9	-9.1
30-40	3,160	13.9	-13.8	10.9	0.6	0.0	0.9	-1.5
40-50	2,510	11.1	-7.0	10.5	0.6	0.0	0.8	4.9
50-75	4,460	19.6	-1.2	9.9	0.7	0.0	0.7	10.2
75-100	2,650	11.7	2.9	9.3	0.7	0.0	0.7	13.6
100-200	2,970	13.1	7.6	9.3	0.9	0.0	0.7	18.5
200-500	520	2.3	14.0	7.7	1.3	0.0	0.6	23.8
500-1,000	40	0.2	21.3	4.6	1.7	0.2	0.5	28.2
More than 1,000	20	0.1	24.1	1.3	5.5	0.1	0.3	31.3
All	22,730	100.0	1.9	9.0	1.1	0.0	0.7	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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(1) Calendar year. Baseline is current law as of 10/13/2022. 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.

Table T22-0063
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	990	1.9	-23.7	9.9	0.6	0.0	0.3	-13.0
10-20	3,350	6.5	-25.3	10.2	0.6	0.0	0.7	-13.7
20-30	4,830	9.3	-21.3	11.0	0.6	0.0	0.9	-8.8
30-40	4,640	9.0	-14.1	11.0	0.6	0.0	0.8	-1.7
40-50	3,560	6.9	-8.1	10.7	0.6	0.0	0.8	4.1
50-75	6,890	13.3	-2.2	10.3	0.7	0.0	0.8	9.5
75-100	5,160	10.0	1.7	9.9	0.7	0.0	0.7	13.0
100-200	12,330	23.8	5.9	10.2	0.8	0.0	0.7	17.6
200-500	8,140	15.7	12.3	9.1	1.1	0.0	0.6	23.1
500-1,000	1,120	2.2	19.7	6.0	1.6	0.0	0.5	27.8
More than 1,000	480	0.9	25.3	2.5	3.4	0.0	0.4	31.6
All	51,750	100.0	10.6	8.2	1.4	0.0	0.6	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 10/13/2022. 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.

Table T22-0063
Average Effective Federal Tax Rates – Elderly Tax Units
By Expanded Cash Income Level, 2017¹
Baseline: Current Law

Expanded Cash Income Level ¹ (thousands of 2022 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	1,180	3.0	-0.4	1.1	0.7	0.0	-0.1	1.2
10-20	5,260	13.2	-0.3	0.6	0.4	0.0	0.4	1.1
20-30	5,000	12.6	0.0	0.8	0.9	0.3	0.5	2.5
30-40	4,270	10.7	0.1	1.0	1.3	0.0	0.5	2.8
40-50	3,470	8.7	0.9	1.2	1.5	0.0	0.5	4.0
50-75	5,910	14.9	2.4	1.7	1.6	0.1	0.5	6.2
75-100	4,360	11.0	4.7	2.1	2.0	0.1	0.5	9.3
100-200	6,790	17.1	7.9	3.2	2.4	0.2	0.5	14.2
200-500	2,510	6.3	12.0	4.2	3.2	0.8	0.4	20.5
500-1,000	360	0.9	17.6	3.3	3.7	1.8	0.3	26.8
More than 1,000	200	0.5	22.6	1.3	5.2	1.8	0.2	31.2
All	*****	100.0	9.9	2.5	2.9	0.7	0.4	16.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 10/13/2022. 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.