

Table T22-0065
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2018 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	8,980	5.4	-5.0	8.1	0.6	0.0	1.2	4.9
10-20	19,520	11.8	-4.9	6.0	0.4	0.0	1.0	2.5
20-30	17,620	10.6	-5.4	7.1	0.6	0.1	1.0	3.3
30-40	14,530	8.8	-3.4	7.6	0.6	0.0	0.9	5.8
40-50	12,730	7.7	-0.6	7.6	0.7	0.0	0.9	8.7
50-75	23,880	14.4	2.1	8.1	0.7	0.0	0.8	11.8
75-100	17,020	10.3	4.5	7.9	0.9	0.0	0.8	14.1
100-200	31,480	19.0	7.1	8.4	1.0	0.0	0.7	17.1
200-500	16,160	9.7	11.6	8.0	1.2	0.0	0.6	21.4
500-1,000	2,070	1.2	17.3	5.2	1.6	0.2	0.6	24.8
More than 1,000	870	0.5	23.4	2.1	3.0	0.4	0.4	29.2
All	166,030	100.0	9.7	7.0	1.3	0.1	0.7	18.7

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 T22-0065
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2018 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	7,240	9.0	-3.5	8.3	0.6	0.0	1.4	6.7
10-20	15,080	18.8	-2.0	5.5	0.4	0.0	1.0	5.0
20-30	11,130	13.8	-0.7	6.4	0.7	0.1	1.0	7.5
30-40	8,400	10.5	1.2	7.0	0.8	0.0	1.0	10.0
40-50	7,120	8.9	3.1	7.3	0.8	0.0	0.9	12.2
50-75	12,810	15.9	5.1	8.2	0.8	0.0	0.8	14.9
75-100	7,360	9.2	7.7	8.4	1.0	0.0	0.8	17.9
100-200	8,280	10.3	10.9	8.3	1.2	0.0	0.7	21.1
200-500	2,040	2.5	14.8	6.4	1.7	0.3	0.6	23.7
500-1,000	210	0.3	20.7	3.7	2.1	1.8	0.5	28.8
More than 1,000	100	0.1	23.4	1.4	3.6	2.4	0.3	31.2
All	80,400	100.0	8.5	7.1	1.3	0.3	0.8	17.9

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 T22-0065
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2018 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	970	1.6	-3.1	5.2	0.7	0.0	0.5	3.3
10-20	1,900	3.2	-4.5	4.8	0.3	0.0	1.0	1.7
20-30	3,030	5.0	-5.2	5.5	0.4	0.0	1.0	1.6
30-40	2,830	4.7	-5.3	5.4	0.5	0.0	0.9	1.6
40-50	2,830	4.7	-3.5	5.6	0.6	0.0	1.0	3.7
50-75	6,100	10.1	-0.9	6.4	0.7	0.0	0.9	7.1
75-100	6,570	10.9	2.0	6.7	0.9	0.0	0.8	10.4
100-200	19,660	32.6	5.5	8.3	0.9	0.0	0.7	15.5
200-500	13,410	22.3	11.0	8.2	1.1	0.0	0.7	21.0
500-1,000	1,800	3.0	16.8	5.5	1.5	0.0	0.6	24.3
More than 1,000	730	1.2	23.5	2.3	2.7	0.1	0.4	29.0
All	60,250	100.0	11.2	6.7	1.4	0.0	0.6	19.9

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 T22-0065
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2018¹
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	670	3.0	-21.1	9.2	0.4	0.0	0.0	-11.5
10-20	2,350	10.6	-23.6	9.4	0.4	0.0	0.7	-13.1
20-30	3,210	14.5	-22.2	10.8	0.5	0.0	0.9	-10.0
30-40	2,980	13.4	-15.2	11.0	0.4	0.0	0.9	-2.9
40-50	2,440	11.0	-8.5	10.6	0.5	0.0	0.9	3.4
50-75	4,360	19.7	-2.8	10.0	0.5	0.0	0.8	8.5
75-100	2,580	11.6	1.4	9.4	0.5	0.0	0.8	12.1
100-200	2,970	13.4	6.4	9.3	0.7	0.0	0.8	17.1
200-500	530	2.4	13.0	7.7	1.0	0.0	0.7	22.4
500-1,000	40	0.2	21.1	4.4	1.4	0.1	0.6	27.6
More than 1,000	20	0.1	23.3	1.2	4.5	0.0	0.4	29.4
All	22,170	100.0	0.8	9.0	0.8	0.0	0.8	11.4

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 T22-0065
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2018 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	990	2.0	-23.9	10.0	0.4	0.0	0.1	-13.4
10-20	3,250	6.5	-26.0	10.4	0.5	0.0	0.7	-14.4
20-30	4,610	9.3	-21.9	11.1	0.5	0.0	0.9	-9.5
30-40	4,340	8.7	-15.3	11.1	0.5	0.0	0.9	-2.8
40-50	3,480	7.0	-9.3	10.8	0.5	0.0	0.9	2.9
50-75	6,650	13.3	-3.7	10.3	0.5	0.0	0.9	8.0
75-100	4,940	9.9	0.4	9.9	0.5	0.0	0.8	11.7
100-200	11,940	24.0	4.7	10.2	0.6	0.0	0.8	16.3
200-500	7,890	15.8	10.9	9.1	0.9	0.0	0.7	21.5
500-1,000	1,080	2.2	17.3	5.9	1.2	0.0	0.6	25.0
More than 1,000	450	0.9	23.8	2.5	2.6	0.0	0.4	29.4
All	49,840	100.0	9.1	8.2	1.1	0.0	0.7	19.0

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 T22-0065
Average Effective Federal Tax Rates – Elderly Tax Units
By Expanded Cash Income Level, 2018¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 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	#####	3.1	-0.3	1.1	0.5	0.0	0.5	1.7
10-20	#####	13.9	-0.2	0.5	0.8	0.0	0.7	1.3
20-30	#####	12.5	-0.1	0.8	0.7	0.2	0.8	2.4
30-40	#####	10.5	0.0	1.1	1.0	0.0	0.7	2.8
40-50	#####	8.9	0.7	1.2	1.1	0.0	0.7	3.7
50-75	#####	14.7	2.0	1.8	1.2	0.0	0.7	5.7
75-100	#####	10.7	4.1	2.1	1.5	0.0	0.6	8.3
100-200	#####	16.9	7.0	3.2	1.8	0.0	0.6	12.6
200-500	#####	6.3	11.0	4.0	2.4	0.2	0.5	18.2
500-1,000	#####	0.9	15.8	3.3	2.7	1.1	0.4	23.3
More than 1,000	#####	0.5	21.9	1.2	3.9	1.5	0.3	28.8
All	#####	100.0	9.1	2.5	2.1	0.4	0.6	14.6

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/2actopic/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.