

Table T22-0067
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2019 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	8,570	5.1	-5.3	8.4	0.6	0.0	1.1	4.8
10-20	18,510	11.0	-5.0	6.1	0.5	0.0	0.8	2.4
20-30	17,530	10.4	-5.2	7.1	0.7	0.1	0.8	3.4
30-40	14,990	8.9	-3.1	7.6	0.7	0.0	0.7	5.8
40-50	13,220	7.9	-0.4	7.6	0.8	0.0	0.7	8.7
50-75	24,690	14.7	2.3	8.1	0.8	0.0	0.6	11.7
75-100	17,480	10.4	4.6	7.9	0.9	0.0	0.6	14.0
100-200	32,410	19.3	7.1	8.4	1.0	0.0	0.6	17.1
200-500	16,600	9.9	11.6	8.0	1.3	0.1	0.5	21.4
500-1,000	2,120	1.3	17.1	5.3	1.7	0.2	0.4	24.7
More than 1,000	900	0.5	23.2	2.2	3.1	0.4	0.3	29.2
All	168,350	100.0	9.6	7.0	1.4	0.1	0.5	18.6

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 T22-0067
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2019¹
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	6,820	8.3	-3.9	8.7	0.6	0.0	1.3	6.6
10-20	14,090	17.2	-2.1	5.7	0.5	0.0	0.8	5.0
20-30	11,260	13.7	-0.7	6.5	0.8	0.1	0.7	7.4
30-40	8,800	10.7	1.2	7.1	0.8	0.0	0.7	9.8
40-50	7,500	9.2	3.1	7.4	0.9	0.0	0.7	12.1
50-75	13,620	16.6	5.1	8.1	0.9	0.0	0.6	14.8
75-100	7,760	9.5	7.6	8.4	1.1	0.0	0.6	17.7
100-200	8,890	10.9	10.9	8.4	1.3	0.0	0.5	21.1
200-500	2,170	2.6	14.7	6.5	1.8	0.3	0.4	23.8
500-1,000	210	0.3	20.6	3.7	2.2	2.0	0.4	28.9
More than 1,000	110	0.1	23.3	1.5	3.9	2.7	0.3	31.5
All	81,930	100.0	8.5	7.2	1.3	0.3	0.6	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 T22-0067
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2019 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	960	1.6	-2.9	5.2	0.7	0.0	0.4	3.4
10-20	1,860	3.1	-4.4	4.7	0.4	0.0	0.8	1.5
20-30	2,880	4.8	-4.9	5.2	0.4	0.0	0.8	1.4
30-40	2,920	4.8	-4.8	5.1	0.5	0.0	0.6	1.3
40-50	2,860	4.7	-3.2	5.3	0.7	0.0	0.6	3.4
50-75	6,010	9.9	-0.8	6.3	0.8	0.0	0.6	6.9
75-100	6,520	10.8	2.1	6.6	0.9	0.0	0.6	10.2
100-200	19,820	32.7	5.5	8.3	1.0	0.0	0.5	15.3
200-500	13,700	22.6	11.0	8.3	1.2	0.0	0.5	21.0
500-1,000	1,840	3.0	16.6	5.5	1.7	0.0	0.4	24.2
More than 1,000	750	1.2	23.3	2.4	2.9	0.1	0.3	29.0
All	60,600	100.0	11.1	6.7	1.5	0.0	0.5	19.8

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 T22-0067
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2019¹
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	690	3.1	-20.6	9.0	0.4	0.0	0.1	-11.1
10-20	2,350	10.6	-23.0	9.1	0.4	0.0	0.7	-12.7
20-30	3,110	14.0	-21.7	10.7	0.5	0.0	0.8	-9.6
30-40	2,910	13.1	-15.0	11.1	0.5	0.0	0.7	-2.8
40-50	2,480	11.2	-8.4	10.6	0.5	0.0	0.6	3.4
50-75	4,360	19.6	-2.7	10.0	0.5	0.0	0.6	8.4
75-100	2,650	11.9	1.4	9.4	0.6	0.0	0.6	12.0
100-200	3,030	13.6	6.4	9.4	0.7	0.0	0.6	17.1
200-500	540	2.4	12.9	7.7	1.1	0.0	0.5	22.2
500-1,000	30	0.2	20.9	4.7	1.4	0.1	0.4	27.5
More than 1,000	20	0.1	23.3	1.3	4.5	0.0	0.3	29.5
All	22,200	100.0	0.9	9.1	0.9	0.0	0.6	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 T22-0067
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2019¹
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	1,030	2.1	-23.7	9.8	0.5	0.0	0.2	-13.2
10-20	3,210	6.4	-25.6	10.2	0.5	0.0	0.6	-14.3
20-30	4,490	9.0	-21.6	11.0	0.5	0.0	0.8	-9.3
30-40	4,300	8.6	-15.0	11.2	0.5	0.0	0.7	-2.6
40-50	3,460	7.0	-9.1	10.9	0.5	0.0	0.6	2.9
50-75	6,640	13.3	-3.5	10.3	0.5	0.0	0.6	8.0
75-100	4,900	9.8	0.5	9.9	0.6	0.0	0.6	11.6
100-200	11,950	24.0	4.8	10.2	0.7	0.0	0.6	16.2
200-500	8,050	16.2	11.0	9.1	0.9	0.0	0.5	21.5
500-1,000	1,100	2.2	17.1	6.0	1.3	0.0	0.4	24.8
More than 1,000	460	0.9	23.8	2.6	2.7	0.0	0.3	29.5
All	49,800	100.0	9.2	8.2	1.1	0.0	0.5	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 T22-0067
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2019¹
Baseline: Current Law

Expanded Cash Income Level ² (thousands of 2022 dollars) ³	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax ⁴	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes ⁵
Less than 10	1,120	2.7	-0.4	1.2	0.6	0.0	0.0	1.4
10-20	5,060	12.3	-0.3	0.6	0.4	0.0	0.4	1.1
20-30	5,000	12.2	-0.1	0.8	0.7	0.2	0.5	2.2
30-40	4,460	10.8	0.1	1.0	1.0	0.0	0.4	2.5
40-50	3,810	9.3	0.8	1.2	1.2	0.0	0.5	3.6
50-75	6,250	15.2	2.1	1.8	1.3	0.0	0.4	5.7
75-100	4,490	10.9	4.1	2.1	1.6	0.0	0.4	8.2
100-200	7,220	17.5	6.9	3.2	1.9	0.0	0.4	12.5
200-500	2,640	6.4	10.9	4.1	2.6	0.3	0.4	18.2
500-1,000	380	0.9	15.6	3.3	2.9	1.2	0.3	23.3
More than 1,000	200	0.5	21.6	1.3	4.2	1.6	0.2	28.9
All	*****	100.0	8.9	2.6	2.3	0.4	0.4	14.5

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/TaxNotes/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.