

Table T22-0071
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2021 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	7,790	4.5	-45.2	8.0	0.7	0.0	1.0	-35.5
10-20	18,390	10.7	-20.5	5.6	0.6	0.0	0.7	-13.7
20-30	17,470	10.1	-16.8	6.5	0.8	0.0	0.6	-8.9
30-40	14,880	8.6	-12.7	7.1	1.0	0.1	0.5	-4.1
40-50	13,680	7.9	-7.4	7.4	1.0	0.0	0.5	1.4
50-75	25,060	14.5	-2.8	7.6	1.1	0.0	0.5	6.4
75-100	17,870	10.4	1.2	7.6	1.2	0.0	0.5	10.5
100-200	33,490	19.4	4.9	8.1	1.4	0.0	0.4	14.8
200-500	18,620	10.8	11.4	7.8	1.8	0.1	0.4	21.4
500-1,000	2,610	1.5	17.4	5.3	2.2	0.2	0.3	25.5
More than 1,000	1,070	0.6	23.5	2.1	4.0	0.5	0.2	30.3
All	172,320	100.0	8.0	6.7	1.9	0.1	0.4	17.1

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 T22-0071
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2021¹
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	6,500	7.6	-36.5	8.2	0.7	0.0	1.1	-26.5
10-20	14,870	17.4	-14.8	5.3	0.6	0.0	0.7	-8.3
20-30	11,570	13.5	-8.7	6.1	1.0	0.0	0.6	-1.1
30-40	8,830	10.3	-4.3	6.7	1.2	0.1	0.5	4.2
40-50	7,800	9.1	-0.4	7.1	1.1	0.0	0.6	8.4
50-75	14,070	16.5	2.5	7.6	1.2	0.0	0.5	11.8
75-100	8,170	9.6	6.2	8.1	1.4	0.0	0.5	16.2
100-200	9,980	11.7	10.7	7.9	1.7	0.1	0.4	20.9
200-500	2,590	3.0	14.9	6.3	2.5	0.6	0.3	24.5
500-1,000	300	0.4	20.4	3.9	2.9	1.4	0.3	28.9
More than 1,000	130	0.2	23.8	1.4	4.9	2.9	0.2	33.2
All	85,540	100.0	6.7	6.8	1.8	0.4	0.5	16.0

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 :

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(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 T22-0071
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2021 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	750	1.2	-83.2	4.9	0.6	0.0	0.1	-77.7
10-20	1,610	2.6	-31.0	4.6	0.6	0.0	0.6	-25.3
20-30	2,810	4.6	-21.2	4.5	0.5	0.0	0.6	-15.7
30-40	2,710	4.4	-18.2	4.6	0.7	0.0	0.5	-12.5
40-50	2,770	4.5	-14.0	5.1	0.9	0.0	0.5	-7.5
50-75	5,780	9.5	-8.7	6.0	1.1	0.0	0.5	-1.2
75-100	6,270	10.3	-3.0	6.3	1.2	0.0	0.4	4.9
100-200	19,450	31.9	2.3	8.0	1.3	0.0	0.4	12.0
200-500	15,180	24.9	10.7	8.0	1.7	0.0	0.4	20.8
500-1,000	2,240	3.7	16.9	5.6	2.2	0.0	0.3	24.9
More than 1,000	900	1.5	23.5	2.3	3.7	0.1	0.2	29.9
All	60,970	100.0	10.2	6.4	2.0	0.0	0.4	19.0

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 T22-0071
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2021¹
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	440	2.0	-112.8	10.0	0.6	0.0	0.0	-102.1
10-20	1,720	7.8	-59.7	9.2	0.6	0.0	0.5	-49.4
20-30	2,830	12.8	-45.7	10.1	0.7	0.0	0.6	-34.3
30-40	3,040	13.8	-33.3	10.4	0.7	0.0	0.6	-21.7
40-50	2,710	12.3	-21.9	10.1	0.7	0.0	0.5	-10.7
50-75	4,510	20.4	-12.2	9.5	0.7	0.0	0.5	-1.6
75-100	2,810	12.7	-5.1	8.8	0.8	0.0	0.5	5.0
100-200	3,310	15.0	3.1	9.0	1.0	0.0	0.5	13.5
200-500	600	2.7	12.9	7.5	1.5	0.0	0.4	22.1
500-1,000	40	0.2	21.2	4.7	2.0	0.1	0.3	28.3
More than 1,000	20	0.1	23.0	1.2	6.2	0.0	0.2	30.7
All	22,090	100.0	-6.1	8.6	1.2	0.0	0.5	4.2

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 T22-0071
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2021¹
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	720	1.5	-128.2	10.9	0.7	0.0	0.2	-116.5
10-20	2,600	5.2	-64.9	10.2	0.7	0.0	0.5	-53.6
20-30	4,110	8.3	-47.2	10.3	0.7	0.0	0.6	-35.6
30-40	4,380	8.8	-34.2	10.4	0.7	0.0	0.6	-22.6
40-50	3,770	7.6	-23.8	10.2	0.6	0.0	0.5	-12.4
50-75	6,740	13.6	-14.6	9.8	0.7	0.0	0.5	-3.6
75-100	4,880	9.8	-7.3	9.4	0.8	0.0	0.5	3.4
100-200	11,670	23.5	0.2	10.0	0.9	0.0	0.5	11.4
200-500	8,670	17.5	10.5	9.1	1.2	0.0	0.4	21.2
500-1,000	1,320	2.7	17.6	6.1	1.7	0.0	0.3	25.7
More than 1,000	540	1.1	23.9	2.6	3.6	0.0	0.2	30.2
All	49,630	100.0	6.6	7.9	1.6	0.0	0.4	16.4

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 :

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(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 T22-0071
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2021¹
Baseline: Current Law

Expanded Cash Income Level ¹ (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	1,080	2.5	-34.3	1.2	0.6	0.1	0.1	-32.3
10-20	5,500	12.5	-11.3	0.5	0.4	0.0	0.3	-10.0
20-30	5,240	11.9	-8.3	0.8	1.0	0.0	0.4	-6.1
30-40	4,500	10.2	-6.2	1.0	1.4	0.2	0.3	-3.3
40-50	3,920	8.9	-4.3	1.3	1.5	0.0	0.4	-1.1
50-75	6,580	15.0	-1.4	1.7	1.7	0.0	0.3	2.5
75-100	4,620	10.5	1.7	2.0	2.0	0.0	0.3	6.1
100-200	8,000	18.2	5.5	3.0	2.5	0.1	0.3	11.4
200-500	3,240	7.4	10.9	3.6	3.5	0.5	0.3	18.7
500-1,000	490	1.1	15.8	3.2	3.7	0.9	0.2	23.8
More than 1,000	240	0.6	22.0	1.2	5.3	1.7	0.2	30.4
All	*****	100.0	7.7	2.4	3.0	0.5	0.3	14.0

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.