

Table T22-0073
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2022 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	8,420	4.8	-4.7	7.7	0.7	0.0	0.9	4.7
10-20	19,630	11.2	-4.0	5.5	0.6	0.0	0.7	2.9
20-30	18,050	10.3	-4.1	6.5	0.9	0.0	0.6	3.9
30-40	15,410	8.8	-2.6	7.3	1.0	0.1	0.6	6.4
40-50	13,610	7.8	0.1	7.6	1.0	0.0	0.6	9.2
50-75	24,870	14.2	2.8	7.8	1.1	0.0	0.5	12.3
75-100	18,110	10.4	5.3	7.8	1.3	0.0	0.5	14.9
100-200	33,550	19.2	7.7	8.2	1.5	0.0	0.5	17.9
200-500	18,150	10.4	12.1	7.8	1.8	0.1	0.4	22.2
500-1,000	2,500	1.4	17.8	5.4	2.3	0.2	0.4	26.0
More than 1,000	1,030	0.6	24.1	2.1	4.1	0.4	0.3	30.9
All	174,790	100.0	10.8	6.7	2.0	0.1	0.4	20.0

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 T22-0073
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2022 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	7,020	8.0	-3.5	7.8	0.7	0.0	1.0	6.1
10-20	15,800	18.1	-1.8	5.1	0.6	0.0	0.7	4.7
20-30	11,870	13.6	-0.6	6.1	1.0	0.0	0.6	7.2
30-40	8,970	10.3	1.4	6.9	1.2	0.1	0.6	10.2
40-50	7,790	8.9	3.4	7.3	1.2	0.0	0.6	12.4
50-75	13,980	16.0	5.4	7.9	1.2	0.0	0.6	15.1
75-100	8,360	9.6	8.1	8.3	1.5	0.0	0.5	18.3
100-200	9,910	11.3	11.2	8.2	1.8	0.1	0.5	21.7
200-500	2,480	2.8	15.0	6.3	2.5	0.5	0.4	24.7
500-1,000	290	0.3	20.8	4.0	3.0	1.4	0.3	29.5
More than 1,000	120	0.1	24.1	1.4	5.2	2.5	0.2	33.4
All	87,370	100.0	9.2	6.9	1.9	0.3	0.5	18.8

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 T22-0073
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2022 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	820	1.3	-2.8	4.9	0.6	0.0	0.1	2.8
10-20	1,720	2.8	-3.6	4.6	0.6	0.0	0.7	2.3
20-30	2,970	4.8	-3.3	4.3	0.5	0.0	0.7	2.2
30-40	2,930	4.8	-3.6	4.7	0.7	0.0	0.5	2.3
40-50	2,740	4.5	-2.8	5.2	0.9	0.0	0.6	3.9
50-75	5,780	9.4	-0.2	6.0	1.1	0.0	0.5	7.4
75-100	6,440	10.5	2.8	6.4	1.3	0.0	0.5	11.0
100-200	19,630	32.0	6.1	8.1	1.4	0.0	0.5	16.0
200-500	14,860	24.2	11.5	8.1	1.7	0.0	0.4	21.7
500-1,000	2,140	3.5	17.3	5.6	2.2	0.0	0.4	25.4
More than 1,000	870	1.4	24.1	2.3	3.8	0.1	0.3	30.6
All	61,420	100.0	12.4	6.4	2.1	0.0	0.4	21.3

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 T22-0073
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2022 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	490	2.2	-23.9	9.9	0.6	0.0	0.0	-13.3
10-20	1,900	8.6	-22.1	9.2	0.6	0.0	0.5	-11.8
20-30	2,930	13.2	-19.6	10.3	0.7	0.0	0.7	-8.0
30-40	3,140	14.1	-13.6	10.7	0.7	0.0	0.6	-1.6
40-50	2,650	11.9	-7.3	10.5	0.7	0.0	0.5	4.4
50-75	4,430	20.0	-1.7	9.9	0.7	0.0	0.5	9.4
75-100	2,700	12.1	2.1	9.3	0.8	0.0	0.5	12.7
100-200	3,270	14.7	7.1	9.4	1.0	0.0	0.5	17.9
200-500	590	2.7	13.5	7.5	1.5	0.0	0.4	22.9
500-1,000	40	0.2	21.5	4.7	2.0	0.1	0.4	28.6
More than 1,000	20	0.1	23.6	1.2	6.2	0.0	0.2	31.2
All	22,210	100.0	2.5	8.8	1.3	0.0	0.5	13.1

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 T22-0073
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2022¹
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	780	1.6	-26.3	10.6	0.6	0.0	0.2	-14.9
10-20	2,810	5.7	-24.2	10.1	0.7	0.0	0.5	-13.0
20-30	4,230	8.5	-19.3	10.5	0.7	0.0	0.7	-7.4
30-40	4,480	9.0	-13.2	10.7	0.7	0.0	0.6	-1.2
40-50	3,700	7.5	-7.8	10.6	0.7	0.0	0.5	4.0
50-75	6,530	13.2	-2.4	10.2	0.7	0.0	0.5	9.1
75-100	4,770	9.6	1.3	9.8	0.8	0.0	0.5	12.4
100-200	11,730	23.7	5.6	10.2	0.9	0.0	0.5	17.2
200-500	8,540	17.2	11.5	9.1	1.3	0.0	0.5	22.3
500-1,000	1,280	2.6	17.9	6.1	1.7	0.0	0.4	26.1
More than 1,000	530	1.1	24.5	2.5	3.6	0.0	0.3	30.9
All	49,620	100.0	10.7	7.9	1.6	0.0	0.4	20.7

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 T22-0073
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2022¹
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	1,260	2.7	0.0	1.2	0.8	0.0	0.0	2.1
10-20	6,120	13.4	-0.2	0.5	0.5	0.0	0.4	1.1
20-30	5,600	12.2	-0.1	0.8	1.0	0.0	0.4	2.2
30-40	4,690	10.2	0.2	1.0	1.5	0.2	0.3	3.2
40-50	3,960	8.6	1.0	1.3	1.6	0.0	0.4	4.4
50-75	6,730	14.7	2.6	1.8	1.8	0.0	0.4	6.6
75-100	4,900	10.7	4.8	2.1	2.2	0.0	0.4	9.5
100-200	8,130	17.8	7.4	3.1	2.6	0.1	0.4	13.5
200-500	3,120	6.8	11.3	3.7	3.6	0.4	0.3	19.3
500-1,000	460	1.0	16.0	3.3	3.7	1.0	0.3	24.3
More than 1,000	230	0.5	22.6	1.3	5.4	1.5	0.2	30.9
All	*****	100.0	9.8	2.5	3.1	0.4	0.3	16.1

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.