

Table T22-0077
Average Effective Federal Tax Rates -- All Tax Units
By Expanded Cash Income Level, 2025 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	8,100	4.4	-5.3	8.5	0.8	0.0	0.8	4.7
10-20	19,300	10.5	-4.1	5.8	0.7	0.0	0.6	3.0
20-30	18,950	10.3	-4.1	6.6	0.9	0.1	0.6	4.1
30-40	15,980	8.7	-2.5	7.3	1.1	0.0	0.5	6.4
40-50	14,000	7.6	0.0	7.2	1.1	0.0	0.5	8.8
50-75	26,140	14.2	2.7	7.6	1.2	0.0	0.5	12.0
75-100	19,300	10.5	5.1	7.6	1.4	0.0	0.5	14.5
100-200	36,330	19.7	7.5	8.1	1.6	0.0	0.4	17.7
200-500	20,510	11.1	11.8	8.1	2.0	0.1	0.4	22.3
500-1,000	2,960	1.6	17.5	5.8	2.4	0.2	0.4	26.2
More than 1,000	1,170	0.6	24.0	2.4	4.2	0.5	0.2	31.3
All	184,260	100.0	10.7	6.8	2.1	0.1	0.4	20.2

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 T22-0077
Average Effective Federal Tax Rates -- Single Tax Units
By Expanded Cash Income Level, 2025¹
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	6,670	7.3	-3.8	8.6	0.8	0.0	0.9	6.5
10-20	15,500	16.9	-1.7	5.3	0.7	0.0	0.7	4.9
20-30	12,900	14.1	-0.5	6.0	1.1	0.1	0.6	7.2
30-40	9,680	10.6	1.3	6.7	1.3	0.0	0.5	9.8
40-50	8,040	8.8	3.0	6.8	1.3	0.0	0.5	11.6
50-75	14,790	16.1	5.1	7.4	1.4	0.0	0.5	14.4
75-100	9,040	9.9	7.6	8.0	1.6	0.0	0.5	17.7
100-200	10,880	11.9	10.8	8.1	2.0	0.1	0.4	21.4
200-500	2,870	3.1	14.7	6.8	2.8	0.4	0.4	25.0
500-1,000	340	0.4	20.7	4.2	3.1	1.5	0.3	29.8
More than 1,000	130	0.1	24.4	1.6	5.0	2.9	0.2	34.2
All	91,690	100.0	9.1	6.9	2.0	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 T22-0077
Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly
By Expanded Cash Income Level, 2025 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	770	1.2	-3.4	5.1	0.7	0.0	0.1	2.5
10-20	1,580	2.4	-3.7	4.9	0.7	0.0	0.6	2.6
20-30	2,750	4.3	-3.5	4.6	0.6	0.0	0.6	2.3
30-40	2,770	4.3	-4.0	4.9	0.8	0.0	0.5	2.2
40-50	2,830	4.4	-2.5	4.6	0.9	0.0	0.5	3.5
50-75	5,880	9.1	-0.1	5.9	1.2	0.0	0.5	7.4
75-100	6,570	10.2	2.7	6.0	1.4	0.0	0.5	10.6
100-200	20,820	32.2	5.9	7.8	1.5	0.0	0.4	15.7
200-500	16,620	25.7	11.2	8.3	1.9	0.0	0.4	21.7
500-1,000	2,540	3.9	16.9	6.0	2.3	0.0	0.4	25.6
More than 1,000	980	1.5	24.0	2.6	3.9	0.1	0.3	30.9
All	64,590	100.0	12.3	6.5	2.2	0.0	0.4	21.5

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 T22-0077
Average Effective Federal Tax Rates -- Head of Household Tax Units
By Expanded Cash Income Level, 2025 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	520	2.2	-24.9	10.2	0.7	0.0	0.1	-13.9
10-20	1,960	8.4	-23.0	9.5	0.7	0.0	0.5	-12.3
20-30	2,940	12.6	-20.8	10.8	0.8	0.0	0.6	-8.7
30-40	3,130	13.4	-13.8	10.9	0.8	0.0	0.6	-1.6
40-50	2,620	11.2	-7.3	10.7	0.7	0.0	0.5	4.6
50-75	4,650	19.9	-1.6	10.0	0.8	0.0	0.5	9.6
75-100	2,970	12.7	2.0	9.3	0.9	0.0	0.5	12.7
100-200	3,730	16.0	6.9	9.4	1.1	0.0	0.5	17.9
200-500	720	3.1	13.0	8.0	1.6	0.0	0.4	23.0
500-1,000	50	0.2	21.5	5.1	1.9	0.1	0.4	28.9
More than 1,000	20	0.1	23.7	1.5	6.2	0.1	0.2	31.7
All	23,360	100.0	2.6	9.0	1.3	0.0	0.5	13.4

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 T22-0077
Average Effective Federal Tax Rates -- Tax Units with Children
By Expanded Cash Income Level, 2025¹
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	800	1.6	-26.3	10.5	0.7	0.0	0.1	-15.0
10-20	2,790	5.4	-24.7	10.2	0.7	0.0	0.4	-13.3
20-30	4,200	8.2	-20.2	10.9	0.8	0.0	0.6	-7.9
30-40	4,420	8.6	-13.5	10.9	0.8	0.0	0.6	-1.2
40-50	3,610	7.0	-7.8	10.7	0.7	0.0	0.5	4.2
50-75	6,600	12.8	-2.3	10.3	0.8	0.0	0.5	9.3
75-100	4,870	9.5	1.3	9.7	0.9	0.0	0.5	12.4
100-200	12,250	23.8	5.5	10.2	1.0	0.0	0.5	17.1
200-500	9,510	18.5	11.3	9.4	1.4	0.0	0.4	22.5
500-1,000	1,530	3.0	17.7	6.5	1.8	0.0	0.4	26.4
More than 1,000	600	1.2	24.5	2.9	3.6	0.0	0.3	31.2
All	51,420	100.0	10.9	8.1	1.7	0.0	0.4	21.1

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 T22-0077
Average Effective Federal Tax Rates -- Elderly Tax Units
By Expanded Cash Income Level, 2025¹
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	#####	2.4	-0.6	1.7	0.8	0.0	-0.1	1.9
10-20	#####	11.5	-0.3	0.6	0.5	0.0	0.3	1.1
20-30	#####	11.8	-0.1	0.8	1.0	0.2	0.4	2.4
30-40	#####	10.0	0.1	1.1	1.5	0.0	0.3	3.1
40-50	#####	9.1	1.0	1.2	1.7	0.0	0.4	4.2
50-75	#####	15.3	2.6	1.7	1.9	0.0	0.3	6.6
75-100	#####	11.0	4.5	2.0	2.3	0.0	0.4	9.2
100-200	#####	18.8	7.0	3.0	2.9	0.1	0.3	13.3
200-500	#####	7.3	10.7	3.8	4.0	0.3	0.3	19.1
500-1,000	#####	1.1	15.7	3.6	4.1	1.0	0.3	24.6
More than 1,000	#####	0.5	22.3	1.4	5.8	1.7	0.2	31.4
All	#####	100.0	9.4	2.5	3.4	0.5	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/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.