

**Table T22-0081**  
**Average Effective Federal Tax Rates -- All Tax Units**  
**By Expanded Cash Income Level, 2032 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units			As a Percentage of Expanded Cash Income				
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	7,240	3.7	-5.9	9.2	0.7	0.0	0.6	4.6
<b>10-20</b>	16,540	8.6	-4.1	5.8	0.5	0.0	0.5	2.8
<b>20-30</b>	18,620	9.6	-3.1	6.2	0.7	0.0	0.4	4.3
<b>30-40</b>	16,450	8.5	-1.4	6.9	0.8	0.0	0.4	6.7
<b>40-50</b>	14,280	7.4	0.9	6.7	0.9	0.0	0.4	8.8
<b>50-75</b>	26,980	13.9	3.9	7.0	1.0	0.0	0.4	12.3
<b>75-100</b>	20,520	10.6	6.3	7.4	1.1	0.0	0.4	15.2
<b>100-200</b>	40,660	21.0	8.9	8.0	1.3	0.1	0.4	18.5
<b>200-500</b>	25,660	13.3	12.9	8.3	1.5	0.1	0.3	23.1
<b>500-1,000</b>	3,660	1.9	19.3	5.9	2.0	0.3	0.3	27.7
<b>More than 1,000</b>	1,270	0.7	24.7	2.5	3.3	0.6	0.2	31.2
<b>All</b>	193,510	100.0	11.9	6.9	1.6	0.2	0.3	21.0

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 T22-0081**  
**Average Effective Federal Tax Rates -- Single Tax Units**  
**By Expanded Cash Income Level, 2032 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	5,970	6.3	-4.2	9.4	0.7	0.0	0.7	6.6
<b>10-20</b>	13,310	13.9	-1.7	5.3	0.5	0.0	0.5	4.6
<b>20-30</b>	13,220	13.8	0.0	5.5	0.7	0.0	0.4	6.7
<b>30-40</b>	10,060	10.5	1.6	6.1	1.0	0.0	0.4	9.2
<b>40-50</b>	8,240	8.6	3.1	5.9	1.2	0.0	0.4	10.5
<b>50-75</b>	15,350	16.1	5.8	6.6	1.2	0.1	0.4	14.1
<b>75-100</b>	10,410	10.9	8.4	7.7	1.2	0.0	0.4	17.7
<b>100-200</b>	13,540	14.2	11.7	8.4	1.5	0.3	0.4	22.2
<b>200-500</b>	3,940	4.1	15.6	7.3	2.0	0.9	0.3	26.1
<b>500-1,000</b>	430	0.5	20.4	4.4	2.6	2.0	0.2	29.6
<b>More than 1,000</b>	160	0.2	24.0	1.6	4.1	3.6	0.2	33.5
<b>All</b>	95,550	100.0	10.2	6.8	1.6	0.6	0.3	19.5

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 T22-0081**  
**Average Effective Federal Tax Rates -- Married Tax Units, Filing Jointly**  
**By Expanded Cash Income Level, 2032 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
<b>Less than 10</b>	660	1.0	-3.9	5.7	0.6	0.0	0.1	2.4
<b>10-20</b>	1,270	1.9	-3.9	5.1	0.6	0.0	0.5	2.3
<b>20-30</b>	2,180	3.2	-3.3	4.4	0.5	0.0	0.5	2.1
<b>30-40</b>	2,830	4.2	-2.8	4.5	0.5	0.0	0.4	2.5
<b>40-50</b>	2,780	4.1	-1.7	4.4	0.6	0.0	0.3	3.7
<b>50-75</b>	5,800	8.6	0.8	5.2	0.9	0.0	0.4	7.3
<b>75-100</b>	6,000	8.9	3.7	5.5	1.1	0.0	0.4	10.7
<b>100-200</b>	20,960	31.1	7.1	7.4	1.2	0.0	0.3	16.0
<b>200-500</b>	20,190	30.0	12.2	8.5	1.4	0.0	0.3	22.5
<b>500-1,000</b>	3,110	4.6	19.0	6.2	1.9	0.1	0.3	27.4
<b>More than 1,000</b>	1,060	1.6	24.8	2.7	3.1	0.2	0.2	31.0
<b>All</b>	67,340	100.0	13.5	6.6	1.7	0.1	0.3	22.2

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 T22-0081**  
**Average Effective Federal Tax Rates -- Head of Household Tax Units**  
**By Expanded Cash Income Level, 2032 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	460	1.9	-27.0	10.5	0.5	0.0	0.0	-16.0
<b>10-20</b>	1,700	6.9	-22.8	10.1	0.5	0.0	0.3	-12.0
<b>20-30</b>	2,800	11.4	-18.0	11.0	0.7	0.0	0.5	-5.9
<b>30-40</b>	3,100	12.6	-10.7	11.1	0.6	0.0	0.4	1.4
<b>40-50</b>	2,660	10.9	-4.3	10.9	0.6	0.0	0.4	7.5
<b>50-75</b>	4,790	19.5	0.9	10.0	0.6	0.0	0.4	11.8
<b>75-100</b>	3,200	13.0	3.9	9.4	0.7	0.0	0.4	14.3
<b>100-200</b>	4,670	19.0	8.1	9.4	0.8	0.0	0.4	18.7
<b>200-500</b>	1,040	4.3	13.6	8.3	1.2	0.0	0.3	23.4
<b>500-1,000</b>	60	0.2	21.2	5.3	1.5	0.1	0.3	28.4
<b>More than 1,000</b>	30	0.1	24.4	2.1	3.3	0.1	0.2	30.1
<b>All</b>	24,560	100.0	4.8	9.2	0.9	0.0	0.4	15.3

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 T22-0081**  
**Average Effective Federal Tax Rates -- Tax Units with Children**  
**By Expanded Cash Income Level, 2032 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	All Federal Taxes <sup>5</sup>
<b>Less than 10</b>	720	1.4	-27.7	10.7	0.5	0.0	0.0	-16.5
<b>10-20</b>	2,500	4.8	-24.1	10.8	0.6	0.0	0.3	-12.5
<b>20-30</b>	3,860	7.3	-17.6	11.0	0.6	0.0	0.5	-5.4
<b>30-40</b>	4,310	8.2	-10.8	11.0	0.6	0.0	0.4	1.3
<b>40-50</b>	3,730	7.1	-4.9	11.0	0.6	0.0	0.4	7.0
<b>50-75</b>	6,520	12.4	0.1	10.3	0.6	0.0	0.4	11.4
<b>75-100</b>	4,690	8.9	3.1	9.7	0.7	0.0	0.4	13.9
<b>100-200</b>	12,180	23.1	7.1	10.1	0.8	0.0	0.4	18.2
<b>200-500</b>	11,480	21.8	12.4	9.6	1.0	0.0	0.3	23.4
<b>500-1,000</b>	1,830	3.5	19.6	6.8	1.4	0.0	0.3	28.1
<b>More than 1,000</b>	630	1.2	25.6	3.0	2.7	0.0	0.2	31.5
<b>All</b>	52,680	100.0	12.5	8.3	1.3	0.0	0.3	22.4

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 :

<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 T22-0081  
Average Effective Federal Tax Rates – Elderly Tax Units  
By Expanded Cash Income Level, 2032<sup>1</sup>  
Baseline: Current Law

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		As a Percentage of Expanded Cash Income					All Federal Taxes <sup>5</sup>
	Number (thousands)	Percent of Total	Individual Income Tax <sup>3</sup>	Payroll Tax <sup>4</sup>	Corporate Income Tax	Estate Tax	Excise Tax	
Less than 10	#####	1.8	-0.9	2.1	0.9	0.2	-0.1	2.2
10-20	#####	8.4	-0.3	0.7	0.4	0.0	0.2	1.0
20-30	#####	11.2	0.0	0.8	0.7	0.1	0.3	1.8
30-40	#####	9.7	0.3	1.0	1.1	0.0	0.3	2.8
40-50	#####	9.8	1.2	1.1	1.4	0.0	0.3	4.0
50-75	#####	16.6	3.4	1.4	1.5	0.1	0.3	6.7
75-100	#####	11.3	5.5	1.9	1.8	0.0	0.3	9.5
100-200	#####	20.2	8.0	2.9	2.2	0.3	0.3	13.7
200-500	#####	8.0	12.0	3.9	3.1	0.8	0.3	20.0
500-1,000	#####	1.2	17.6	3.6	3.4	1.4	0.2	26.2
More than 1,000	#####	0.6	22.5	1.6	4.6	2.1	0.2	30.9
All	#####	100.0	10.2	2.5	2.6	0.7	0.3	16.4

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/factbook/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.