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Table T08-0080

Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
All Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	17,702	11.9	0.9	-0.4	1.0	0.3	0.1	0.2	-5.0	8.9	1.0	0.0	5.0
10-20	23,850	16.1	3.3	-0.9	3.4	0.8	0.3	0.8	-3.6	8.3	0.8	0.0	5.6
20-30	19,060	12.8	4.3	0.2	5.6	1.4	0.6	2.1	0.6	10.1	1.0	0.0	11.8
30-40	14,270	9.6	4.6	1.4	6.4	1.2	0.7	3.0	3.9	11.1	0.9	0.0	15.9
40-50	11,634	7.8	4.8	2.3	6.7	1.3	1.3	3.6	6.1	11.0	0.9	0.1	18.0
50-75	21,361	14.4	12.1	7.9	16.4	3.7	7.0	10.1	8.2	10.7	1.0	0.2	20.1
75-100	13,920	9.4	11.1	8.6	15.0	4.1	5.1	10.0	9.8	10.7	1.2	0.1	21.8
100-200	19,094	12.9	23.7	24.2	30.0	12.5	12.8	24.3	12.9	10.0	1.7	0.2	24.7
200-500	5,424	3.7	14.3	19.9	10.9	15.8	22.9	16.4	17.5	6.0	3.6	0.5	27.7
500-1,000	967	0.7	6.0	10.0	2.4	10.4	11.5	7.6	20.8	3.1	5.7	0.6	30.2
More than 1,000	517	0.3	15.1	26.9	2.1	48.2	37.3	21.8	22.5	1.1	10.6	0.7	34.9
All	148,478	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.6	7.9	3.3	0.3	24.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.

Table T08-0080
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
Single Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	12,955	20.2	2.8	-0.5	2.9	0.8	0.1	0.9	-2.1	8.5	0.9	0.0	7.4
10-20	14,600	22.7	8.2	0.9	7.2	2.4	0.3	3.2	1.2	7.1	1.0	0.0	9.4
20-30	9,674	15.1	9.1	4.1	10.8	3.5	0.6	6.2	5.1	9.7	1.3	0.1	16.1
30-40	6,480	10.1	8.6	5.7	11.8	2.8	0.8	7.2	7.4	11.2	1.1	0.1	19.7
40-50	5,356	8.3	9.2	7.2	12.3	2.8	1.5	8.1	8.8	10.9	1.0	0.2	20.9
50-75	7,912	12.3	18.3	18.5	23.8	7.9	8.2	18.4	11.3	10.6	1.5	0.5	23.8
75-100	3,172	4.9	10.4	12.5	12.6	6.6	5.7	11.4	13.5	9.9	2.2	0.6	26.1
100-200	2,833	4.4	14.2	18.8	13.8	16.0	13.9	16.5	14.8	7.9	3.8	1.0	27.6
200-500	722	1.1	7.9	12.1	3.4	16.1	24.2	10.2	17.0	3.5	6.8	3.1	30.5
500-1,000	128	0.2	3.3	5.4	0.7	9.1	11.3	4.6	18.1	1.6	9.3	3.5	32.6
More than 1,000	70	0.1	8.3	15.4	0.7	31.4	33.2	13.4	20.9	0.6	12.8	4.1	38.5
All	64,251	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.2	8.2	3.4	1.0	23.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.

Table T08-0080
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	2,097	3.6	0.1	-0.1	0.2	0.1	0.1	0.0	-7.0	9.8	2.8	0.0	5.7
10-20	4,051	6.9	0.9	-0.4	1.0	0.3	0.3	0.1	-5.9	8.5	1.2	0.0	3.8
20-30	4,643	7.9	1.6	-0.2	1.9	0.6	0.7	0.5	-2.1	8.7	1.3	0.0	7.9
30-40	3,924	6.7	1.9	0.1	2.4	0.6	0.1	0.9	0.9	9.5	1.2	0.0	11.5
40-50	3,647	6.2	2.3	0.5	3.2	0.6	0.6	1.3	3.0	10.3	1.0	0.0	14.3
50-75	9,762	16.6	8.5	3.6	11.8	2.2	1.0	5.8	5.9	10.3	0.9	0.0	17.1
75-100	9,336	15.9	11.4	6.8	16.5	3.2	2.4	9.1	8.4	10.8	1.0	0.0	20.2
100-200	15,384	26.1	29.2	25.8	40.7	11.6	7.1	28.1	12.5	10.3	1.4	0.0	24.2
200-500	4,527	7.7	18.1	22.5	15.8	15.8	15.1	19.6	17.6	6.5	3.1	0.1	27.2
500-1,000	808	1.4	7.7	11.5	3.5	11.0	13.0	9.1	21.3	3.4	5.1	0.1	29.8
More than 1,000	426	0.7	18.6	29.9	2.9	53.5	58.7	25.3	22.8	1.2	10.2	0.2	34.3
All	58,860	100.0	100.0	100.0	100.0	100.0	100.0	100.0	14.1	7.4	3.5	0.1	25.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.

Table T08-0080
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
Head of Household Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	2,489	10.9	1.8	-7.6	1.6	0.5	0.1	-0.8	-17.2	10.0	0.3	0.0	-7.0
10-20	4,914	21.5	8.3	-32.7	8.5	1.1	0.2	-2.2	-15.9	11.5	0.1	0.0	-4.3
20-30	4,397	19.2	12.3	-20.7	13.7	2.3	0.0	4.4	-6.8	12.4	0.2	0.0	5.8
30-40	3,489	15.3	13.5	1.2	15.2	2.1	0.2	10.9	0.4	12.5	0.2	0.0	13.0
40-50	2,285	10.0	11.5	12.0	12.6	3.3	0.2	11.8	4.2	12.2	0.3	0.0	16.7
50-75	3,168	13.9	21.5	37.7	23.8	6.3	4.2	26.1	7.0	12.3	0.3	0.0	19.6
75-100	1,185	5.2	11.4	28.5	12.2	6.4	3.1	15.9	10.1	11.9	0.6	0.0	22.5
100-200	732	3.2	10.5	34.4	9.7	12.5	11.8	16.1	13.2	10.3	1.2	0.1	24.8
200-500	129	0.6	4.2	18.0	1.8	17.6	31.0	6.9	17.1	4.8	4.1	0.4	26.4
500-1,000	19	0.1	1.5	7.8	0.4	7.6	6.9	2.7	21.5	2.8	5.1	0.3	29.8
More than 1,000	11	0.0	3.8	21.3	0.3	39.7	42.1	8.1	22.7	0.9	10.4	0.7	34.7
All	22,867	100.0	100.0	100.0	100.0	100.0	100.0	100.0	4.0	11.1	1.0	0.1	16.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.

Table T08-0080
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
Tax Units with Children

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	2,776	5.8	0.4	-0.7	0.5	0.1	0.1	-0.2	-23.7	12.2	0.4	0.0	-11.1
10-20	5,557	11.6	1.9	-3.1	2.6	0.2	0.1	-0.6	-20.2	12.6	0.2	0.0	-7.4
20-30	5,511	11.5	3.1	-2.3	4.3	0.3	0.2	0.5	-9.0	13.0	0.2	0.0	4.2
30-40	4,690	9.8	3.7	-0.3	5.1	0.3	0.1	1.9	-1.0	12.9	0.2	0.0	12.1
40-50	3,752	7.8	3.8	0.9	5.2	0.5	0.3	2.6	3.0	12.8	0.3	0.0	16.1
50-75	7,363	15.4	10.3	4.5	14.1	1.7	4.9	8.0	5.4	12.8	0.4	0.0	18.6
75-100	5,827	12.2	11.4	7.2	15.6	2.2	2.3	10.0	7.7	12.7	0.4	0.0	20.9
100-200	8,962	18.7	27.4	26.7	34.4	8.3	6.4	28.0	12.0	11.7	0.7	0.0	24.3
200-500	2,595	5.4	16.5	24.5	13.0	14.5	18.9	19.1	18.2	7.3	2.0	0.0	27.5
500-1,000	436	0.9	6.7	12.5	2.8	10.5	15.0	8.6	23.2	3.9	3.6	0.1	30.8
More than 1,000	212	0.4	15.1	30.0	2.2	60.8	50.3	22.1	24.5	1.4	9.1	0.1	35.1
All	47,814	100.0	100.0	100.0	100.0	100.0	100.0	100.0	12.3	9.3	2.3	0.0	23.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Children are defined as exemptions taken for children living at home or away from home.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.

Table T08-0080
Distribution of Federal Taxes Under Pre-EGTRRA Individual Income and Estate Tax Law, By Cash Income Level, 2008¹
Elderly Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Tax Units		Share of Total						Average Effective Tax Rate				
	Number (thousands)	Percent of Total	Cash Income	Individual Income Tax ³	Payroll Tax ⁴	Corporate Income Tax	Estate Tax	All Federal Tax ⁵	Individual Income Tax	Payroll Tax	Corporate Income Tax	Estate Tax	All Federal Tax
Less than 10	2,972	10.6	1.0	0.0	0.6	0.3	0.1	0.1	-0.5	1.3	1.9	0.1	2.7
10-20	6,525	23.2	4.7	0.1	2.5	1.0	0.2	0.7	0.3	1.1	1.6	0.1	3.0
20-30	3,880	13.8	4.6	0.6	3.8	1.9	0.5	1.3	1.6	1.6	2.9	0.2	6.3
30-40	2,027	7.2	3.4	0.7	3.2	1.4	0.7	1.1	2.3	1.9	3.0	0.3	7.4
40-50	1,758	6.3	3.8	1.4	3.6	1.6	1.5	1.7	4.1	1.8	3.0	0.5	9.5
50-75	4,029	14.3	12.0	7.7	16.9	5.4	7.9	7.8	7.3	2.8	3.2	0.9	14.1
75-100	2,494	8.9	10.4	8.7	15.5	5.7	5.7	8.1	9.6	2.9	3.9	0.7	17.1
100-200	3,021	10.7	19.7	21.2	30.0	16.4	13.2	20.0	12.4	3.0	5.9	0.9	22.1
200-500	1,039	3.7	14.7	18.8	15.3	17.8	23.7	18.5	14.7	2.0	8.6	2.1	27.5
500-1,000	218	0.8	7.2	10.2	4.2	11.3	11.1	10.1	16.3	1.1	11.1	2.0	30.6
More than 1,000	124	0.4	18.7	30.6	4.4	37.0	35.2	30.6	18.8	0.5	14.1	2.5	35.8
All	28,106	100.0	100.0	100.0	100.0	100.0	100.0	100.0	11.5	2.0	7.1	1.3	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

(1) Calendar year. Elderly tax units are those in which the head (or spouse if applicable) is age 65 or older.

(2) Tax units with negative cash income are excluded from the lowest class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other tax units. For a description of 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 and excise taxes.