

Table 477. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2007

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 703, Section 14. See also headnote, Table 476]

Adjusted gross income Constant 2000 dollars	2000	2003	2004	2005	2006	2007 ¹
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,340	5,480	5,670	5,850	6,020
\$10,000	10,000	10,690	10,970	11,340	11,710	12,040
\$20,000	20,000	21,370	21,940	22,680	23,410	24,080
\$30,000	30,000	32,060	32,910	34,020	35,120	36,120
\$40,000	40,000	42,740	43,880	45,370	46,830	48,160
\$50,000	50,000	53,430	54,850	56,710	58,540	60,200
\$75,000	75,000	80,140	82,270	85,060	87,800	90,310
\$100,000	100,000	106,850	109,700	113,410	117,070	120,410
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	² 353	² 382	² 390	² 399	² 412	^{1,2} 428
\$10,000	² 391	² 428	² 462	² 483	² 495	^{1,2} 542
\$20,000	^{1,2} 1,920	^{1,2} 1,686	^{1,2} 1,741	^{1,2} 1,807	^{1,2} 1,867	^{1,2} 1,308
\$30,000	³ 3,270	³ 3,136	³ 3,225	³ 3,339	³ 3,447	^{1,2} 2,942
\$40,000	⁴ 4,988	⁴ 4,809	⁴ 4,958	⁴ 5,166	⁴ 5,333	^{1,2} 4,847
\$50,000	⁵ 7,284	⁵ 7,001	⁵ 7,207	⁵ 7,491	⁵ 7,733	^{1,2} 7,315
\$75,000	⁶ 13,024	⁶ 12,476	⁶ 12,828	⁶ 13,302	⁶ 13,732	^{1,2} 14,087
\$100,000	⁷ 19,233	⁷ 18,425	⁷ 18,946	⁷ 19,649	⁷ 20,287	^{1,2} 20,805
Married couple, 2 dependents with one spouse working:						
\$5,000	² 2,000	² 2,136	² 2,192	² 2,268	² 2,340	^{1,2} 3,608
\$10,000	² 3,888	^{2,4} 4,223	^{2,4} 4,333	^{2,4} 4,451	^{2,4} 4,598	^{1,2} 5,960
\$20,000	^{2,3} 2,349	^{2,4} 3,893	^{2,4} 4,525	^{2,4} 4,823	^{2,4} 4,963	^{1,2,4} 6,357
\$30,000	^{2,3} 4,475	^{2,3,4} 4,158	^{2,3,4} 4,456	^{2,3,4} 4,561	^{2,3,4} 4,518	^{1,2,3,4} 3,371
\$40,000	³ 2,218	³ 2,516	³ 2,552	³ 2,656	³ 2,745	^{1,3,4} 1,004
\$50,000	³ 4,470	³ 2,042	³ 2,172	³ 2,325	³ 2,465	^{1,3} 782
\$75,000	³ 7,384	³ 5,327	³ 5,544	³ 5,812	³ 6,064	^{1,3} 4,486
\$100,000	³ 13,124	³ 10,474	³ 10,864	³ 11,579	³ 12,214	^{1,3} 10,882
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	² 7.1	² 7.1	² 7.1	² 7.0	² 7.0	^{1,2} 12.1
\$10,000	² 3.9	² 2.3	² 2.4	² 2.5	² 2.5	^{1,2} 0.3
\$20,000	9.6	7.9	7.9	8.0	8.0	4.5
\$30,000	10.9	9.8	9.8	9.8	9.8	4.8
\$40,000	12.5	11.3	11.3	11.4	11.4	10.1
\$50,000	14.6	13.1	13.1	13.2	13.2	12.2
\$75,000	17.4	15.6	15.6	15.6	15.6	15.6
\$100,000	19.2	17.2	17.3	17.3	17.3	17.3
Married couple, 2 dependents with one spouse working:						
\$5,000	² 40.0	² 40.0	² 40.0	² 40.0	² 40.0	^{1,2} 59.9
\$10,000	² 38.9	^{2,4} 39.5	^{2,4} 39.5	^{2,4} 39.3	^{2,4} 39.3	^{1,2} 49.5
\$20,000	^{2,3} 11.7	^{2,4} 18.2	^{2,4} 20.6	^{2,4} 21.3	^{2,4} 21.2	^{1,2,4} 26.4
\$30,000	^{2,3} 1.6	^{2,3,4} 4.7	^{2,3,4} 4.4	^{2,3,4} 4.6	^{2,3,4} 4.2	^{1,2,3,4} 9.3
\$40,000	³ 5.5	³ 1.1	³ 1.3	³ 1.4	³ 1.6	^{1,3,4} 2.1
\$50,000	³ 6.9	³ 8.8	³ 4.0	³ 4.1	³ 4.2	^{1,3} 3.3
\$75,000	³ 9.8	³ 6.6	³ 6.7	³ 6.8	³ 6.9	^{1,3} 5.0
\$100,000	³ 13.1	³ 9.8	³ 9.9	³ 10.2	³ 10.4	^{1,3} 9.0
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	—	—	—	—	—	—
\$10,000	22.7	21.7	21.7	21.7	21.7	1,27.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	25.0	25.0	25.0	25.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	25.0
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents with one spouse working:						
\$5,000	² 40.0	² 40.0	² 40.0	² 40.0	² 40.0	¹ 40.0
\$10,000	—	⁴ 10.0	⁴ 15.0	⁴ 15.0	⁴ 15.0	³ 15.0
\$20,000	^{2,3} 21.1	² 41.1	² 6.1	² 6.1	² 6.1	² 46.1
\$30,000	² 36.1	^{2,3} 31.1	^{2,3} 31.1	^{2,3} 31.1	^{2,3} 31.1	^{1,2,3,4} 31.1
\$40,000	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	25.0	³ 30.1	³ 30.1	³ 30.1

— Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit.

Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.