

Table 481. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2006

[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 480]

Adjusted gross income Constant 2000 dollars	2000	2002	2003	2004	2005	2006
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,220	5,340	5,480	5,670	5,850
\$10,000	10,000	10,450	10,690	10,970	11,340	11,710
\$20,000	20,000	20,890	21,370	21,940	22,680	23,410
\$30,000	30,000	31,340	32,060	32,910	34,020	35,120
\$40,000	40,000	41,790	42,740	43,880	45,370	46,830
\$50,000	50,000	52,240	53,430	54,850	56,710	58,540
\$75,000	75,000	78,350	80,140	82,270	85,060	87,800
\$100,000	100,000	104,470	106,850	109,700	113,410	117,070
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	¹ 353	¹ 376	¹ 382	¹ 390	¹ 399	¹ 412
\$10,000	¹ 391	¹ 228	¹ 248	¹ 262	¹ 283	¹ 295
\$20,000	¹ 920	¹ 679	¹ 686	¹ 741	¹ 807	¹ 867
\$30,000	³ 270	³ 105	³ 136	³ 225	³ 339	³ 447
\$40,000	⁴ 988	⁴ 788	⁴ 809	⁴ 958	⁵ 166	⁵ 333
\$50,000	⁷ 284	⁷ 102	⁷ 001	⁷ 207	⁷ 491	⁷ 733
\$75,000	¹³ 024	¹² 883	¹² 476	¹² 828	¹³ 302	¹³ 732
\$100,000	¹⁹ 233	¹⁹ 115	¹⁸ 425	¹⁸ 946	¹⁹ 649	²⁰ 287
Married couple, 2 dependents with one spouse working:						
\$5,000	¹ 2,000	¹ 2,088	¹ 2,136	¹ 2,192	¹ 2,268	¹ 2,340
\$10,000	¹ 3,888	^{1,4} 4,150	^{1,4} 4,223	^{1,4} 4,333	^{1,4} 4,451	^{1,4} 4,598
\$20,000	^{1,3} 2,349	^{1,3,4} 3,852	^{1,4} 3,893	^{1,4} 4,525	^{1,4} 4,823	^{1,4} 4,963
\$30,000	³ 475	^{1,3,4} 6,449	^{1,3,4} 1,518	^{1,3,4} 1,456	^{1,3,4} 1,561	^{1,3,4} 1,518
\$40,000	³ 218	³ 491	³ 456	³ 552	³ 656	³ 745
\$50,000	³ 470	³ 826	³ 042	³ 172	³ 325	³ 465
\$75,000	³ 784	³ 6703	³ 5327	³ 5544	³ 5812	³ 6064
\$100,000	³ 13,124	³ 12,486	³ 10,474	³ 10,864	³ 11,579	³ 12,214
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	¹ 7.1	¹ 7.2	¹ 7.1	¹ 7.1	¹ 7.0	¹ 7.0
\$10,000	¹ 3.9	¹ 2.2	¹ 2.3	¹ 2.4	¹ 2.5	¹ 2.5
\$20,000	¹ 9.6	¹ 8.0	¹ 7.9	¹ 7.9	¹ 8.0	¹ 8.0
\$30,000	¹ 0.9	¹ 9.9	¹ 9.8	¹ 9.8	¹ 9.8	¹ 9.8
\$40,000	¹ 2.5	¹ 1.5	¹ 1.3	¹ 1.3	¹ 1.4	¹ 1.4
\$50,000	¹ 4.6	¹ 3.6	¹ 3.1	¹ 3.1	¹ 3.2	¹ 3.2
\$75,000	¹ 7.4	¹ 6.4	¹ 5.6	¹ 5.6	¹ 5.6	¹ 5.6
\$100,000	¹ 9.2	¹ 8.3	¹ 7.2	¹ 7.3	¹ 7.3	¹ 7.3
Married couple, 2 dependents with one spouse working:						
\$5,000	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0
\$10,000	¹ 39.9	^{1,4} 39.7	^{1,4} 39.5	^{1,4} 39.5	^{1,4} 39.3	^{1,4} 39.3
\$20,000	^{1,3} 11.7	^{1,3,4} 18.4	^{1,4} 18.2	^{1,4} 20.6	^{1,4} 21.3	^{1,4} 21.2
\$30,000	^{1,3,4} 1.6	^{1,3,4} 2.1	^{1,3,4} 2.7	^{1,3,4} 4.4	^{1,3,4} 4.6	^{1,3,4} 4.2
\$40,000	³ 5.5	³ 6.6	³ 1.1	³ 1.3	³ 1.4	³ 1.6
\$50,000	³ 6.9	³ 5.4	³ 3.8	³ 4.0	³ 4.1	³ 4.2
\$75,000	³ 9.8	³ 8.6	³ 6.6	³ 6.7	³ 6.8	³ 6.9
\$100,000	³ 13.1	³ 12.0	³ 9.8	³ 9.9	³ 10.2	³ 10.4
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	—	—	—	—	—	—
\$10,000	¹ 22.7	¹ 17.7	¹ 17.7	¹ 17.7	¹ 17.7	¹ 17.7
\$20,000	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0
\$30,000	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0
\$40,000	² 8.0	² 7.0	² 5.0	² 5.0	² 5.0	² 5.0
\$50,000	² 8.0	² 7.0	² 5.0	² 5.0	² 5.0	² 5.0
\$75,000	² 8.0	² 7.0	² 5.0	² 5.0	² 5.0	² 5.0
\$100,000	² 31.0	² 30.0	² 28.0	² 28.0	² 28.0	² 28.0
Married couple, 2 dependents with one spouse working:						
\$5,000	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0	¹ 40.0
\$10,000	—	⁴ 10.0	⁴ 10.0	⁴ 15.0	⁴ 15.0	⁴ 15.0
\$20,000	^{1,3} 21.1	^{1,3,4} 11.1	^{1,4,1} 1.1	^{1,4} 6.1	^{1,4} 6.1	^{1,4} 6.1
\$30,000	³ 6.1	^{1,3,4} 31.1	^{1,3,4} 31.1	^{1,3,4} 36.1	^{1,3,4} 36.1	^{1,3,4} 36.1
\$40,000	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0
\$50,000	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0	¹ 5.0
\$75,000	² 8.0	² 7.0	² 5.0	² 5.0	² 5.0	² 5.0
\$100,000	² 8.0	² 7.0	² 5.0	² 5.0	³ 0.1	³ 0.1

— Represents zero. ¹ Includes effect from the refundable earned income credit. ² Includes effect from the rate reduction tax 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.