

**Table 493. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2009**

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 724, Section 14. See also headnote, Table 492]

Adjusted gross income (constant 2000 dollars)	2000	2005	2006	2007	2008 <sup>1</sup>	2009
<b>REAL INCOME EQUIVALENT (dol.)</b>						
\$5,000	5,000	5,670	5,850	6,020	6,250	6,230
\$10,000	10,000	11,340	11,710	12,040	12,500	12,460
\$20,000	20,000	22,680	23,410	24,080	25,010	24,920
\$30,000	30,000	34,020	35,120	36,120	37,510	37,380
\$40,000	40,000	45,370	46,830	48,160	50,010	49,830
\$50,000	50,000	56,710	58,540	60,200	62,520	62,290
\$75,000	75,000	85,060	87,800	90,310	93,770	93,440
\$100,000	100,000	113,410	117,070	120,410	125,030	124,590
<b>TAX LIABILITY (dol.)</b>						
<b>Single person, no dependents:</b>						
\$5,000	<sup>2</sup> -353	<sup>2</sup> -399	<sup>2</sup> -412	<sup>2</sup> -428	<sup>1,2</sup> -738	<sup>2,5</sup> -843
\$10,000	<sup>2</sup> 391	<sup>2</sup> 283	<sup>2</sup> 295	<sup>2</sup> 287	<sup>1,2</sup> -29	<sup>2,5</sup> -164
\$20,000	1,920	1,807	1,867	1,908	<sup>1</sup> 1,408	<sup>5</sup> 1,518
\$30,000	3,270	3,339	3,447	3,542	<sup>1</sup> 3,087	<sup>5</sup> 3,233
\$40,000	4,988	5,166	5,333	5,447	<sup>1</sup> 5,121	<sup>5</sup> 5,090
\$50,000	7,284	7,491	7,733	7,915	<sup>1</sup> 7,685	<sup>5</sup> 7,644
\$75,000	13,024	13,302	13,732	14,087	<sup>1</sup> 14,692	<sup>5</sup> 14,399
\$100,000	19,233	19,649	20,287	20,805	<sup>1</sup> 21,705	<sup>5</sup> 21,304
<b>Married couple, 2 dependents with one spouse working:</b>						
\$5,000	<sup>2</sup> -2,000	<sup>2</sup> -2,268	-2,340	<sup>2</sup> -2,408	<sup>1,2</sup> -3,700	<sup>2,4,5</sup> -3,363
\$10,000	<sup>2</sup> -3,888	<sup>2,4</sup> -4,451	-4,598	<sup>2</sup> -4,760	<sup>1,2,4</sup> -6,624	<sup>2,4,5</sup> -7,176
\$20,000	<sup>2,3</sup> -2,349	<sup>2,4</sup> -4,823	-4,963	<sup>2,4</sup> -5,157	<sup>1,2,3,4</sup> -6,693	<sup>2,4,5</sup> -7,091
\$30,000	<sup>2,3</sup> 475	<sup>2,3,4</sup> -1,561	-1,518	<sup>2,3,4</sup> -1,589	<sup>1,2,3,4</sup> -3,410	<sup>2,3,4,5</sup> -3,329
\$40,000	<sup>3</sup> 2,218	<sup>3</sup> 656	745	<sup>3,4</sup> 797	<sup>1,3</sup> -836	<sup>3,5</sup> -60
\$50,000	<sup>3</sup> 3,470	<sup>3</sup> 2,325	2,465	<sup>3</sup> 2,582	<sup>1,3</sup> 987	<sup>3,5</sup> 1,809
\$75,000	<sup>3</sup> 7,384	<sup>3</sup> 5,812	6,064	<sup>3</sup> 6,286	<sup>1,3</sup> 4,831	<sup>3,5</sup> 5,688
\$100,000	<sup>3</sup> 13,124	<sup>3</sup> 11,579	12,214	<sup>3</sup> 12,682	<sup>1,3</sup> 11,819	<sup>3,5</sup> 12,216
<b>EFFECTIVE TAX RATE (percent)</b>						
<b>Single person, no dependents:</b>						
\$5,000	<sup>2</sup> -7.1	<sup>2</sup> -7.0	<sup>2</sup> -7.0	<sup>2</sup> -7.10	<sup>1,2</sup> -11.8	<sup>2,5</sup> -13.5
\$10,000	<sup>2</sup> 3.9	<sup>2</sup> 2.5	<sup>2</sup> 2.5	<sup>2</sup> 2.38	<sup>1,2</sup> -0.2	<sup>2,5</sup> -1.3
\$20,000	9.6	8.0	8.0	7.9	<sup>1</sup> 5.6	<sup>5</sup> 6.1
\$30,000	10.9	9.8	9.8	9.8	<sup>1</sup> 8.2	<sup>5</sup> 8.6
\$40,000	12.5	11.4	11.4	11.3	<sup>1</sup> 10.2	<sup>5</sup> 10.2
\$50,000	14.6	13.2	13.2	13.1	<sup>1</sup> 12.3	<sup>5</sup> 12.3
\$75,000	17.4	15.6	15.6	15.6	<sup>1</sup> 15.7	<sup>5</sup> 15.4
\$100,000	19.2	17.3	17.3	17.3	<sup>1</sup> 17.4	<sup>5</sup> 17.1
<b>Married couple, 2 dependents with one spouse working:</b>						
\$5,000	<sup>2</sup> -40	<sup>2</sup> -40	<sup>2</sup> -40	<sup>2</sup> -40	<sup>1,2</sup> -59.2	<sup>2,4,5</sup> -54
\$10,000	<sup>2</sup> -38.9	<sup>2,4</sup> -39.3	<sup>2,4</sup> -39.3	<sup>2</sup> -39.5	<sup>1,2,4</sup> -53	<sup>2,4,5</sup> -57.6
\$20,000	<sup>2,3</sup> -11.7	<sup>2,4</sup> -21.3	<sup>2,4</sup> -21.2	<sup>2,4</sup> -21.4	<sup>1,2,3,4</sup> -26.8	<sup>2,4,5</sup> -28.5
\$30,000	<sup>2,3</sup> 1.6	<sup>2,3,4</sup> -4.6	<sup>2,3,4</sup> -4.2	<sup>2,3,4</sup> -4.40	<sup>1,2,3,4</sup> -9.1	<sup>2,3,4,5</sup> -8.9
\$40,000	<sup>3</sup> 5.5	<sup>3</sup> 1.4	<sup>3</sup> 1.6	<sup>3,4</sup> 1.65	<sup>1,3</sup> -1.7	<sup>3,5</sup> -0.1
\$50,000	<sup>3</sup> 6.9	<sup>3</sup> 4.1	<sup>3</sup> 4.2	<sup>3</sup> 4.28	<sup>1,3</sup> 1.6	<sup>3,5</sup> 2.9
\$75,000	<sup>3</sup> 9.8	<sup>3</sup> 6.8	<sup>3</sup> 6.9	<sup>3</sup> 6.96	<sup>1,3</sup> 5.2	<sup>3,5</sup> 6.1
\$100,000	<sup>3</sup> 13.1	<sup>3</sup> 10.2	<sup>3</sup> 10.4	<sup>3</sup> 10.5	<sup>1,3</sup> 9.5	<sup>3,5</sup> 9.8
<b>MARGINAL TAX RATE (percent)</b>						
<b>Single person, no dependents:</b>						
\$5,000	-	-	-	-	-	<sup>5</sup> -6.2
\$10,000	<sup>2</sup> 22.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 7.7	<sup>2</sup> 17.7
\$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	<sup>5</sup> 27
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
<b>Married couple, 2 dependents with one spouse working:</b>						
\$5,000	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2,4,5</sup> -61.2
\$10,000	-	<sup>4</sup> -15.0	<sup>4</sup> -15.0	<sup>4</sup> -15.0	<sup>4</sup> -15.0	<sup>2,4,5</sup> -61.2
\$20,000	<sup>2,3</sup> 21.1	<sup>2,4</sup> 6.1	<sup>2,4</sup> 6.1	<sup>2,3,4</sup> 6.1	<sup>2,3,4</sup> 31.1	<sup>2</sup> 21.1
\$30,000	<sup>2</sup> 36.1	<sup>2,3,4</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2</sup> 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	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1

- Represents zero. <sup>1</sup> Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). <sup>2</sup> Includes effect from the refundable earned income credit. <sup>3</sup> Includes effect from the child tax credit. <sup>4</sup> Includes effect from the additional (refundable) child tax credit. <sup>5</sup> Includes effect from the (refundable) Making Work Pay tax credit.

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