

Table 483. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2008

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 709, section 14. See also headnote, Table 482]

Adjusted gross income Constant 2000 dollars	2000	2004	2005	2006	2007	2008 ¹
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,480	5,670	5,850	6,020	6,250
\$10,000	10,000	10,970	11,340	11,710	12,040	12,500
\$20,000	20,000	21,940	22,680	23,410	24,080	25,010
\$30,000	30,000	32,910	34,020	35,120	36,120	37,510
\$40,000	40,000	43,880	45,370	46,830	48,160	50,010
\$50,000	50,000	54,850	56,710	58,540	60,200	62,520
\$75,000	75,000	82,270	85,060	87,800	90,310	93,770
\$100,000	100,000	109,700	113,410	117,070	120,410	125,030
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	2,353	2,390	2,399	2,412	2,428	1,2, 2,738
\$10,000	291	262	283	295	287	1, 2, -29
\$20,000	1,920	1,741	1,807	1,867	1,908	1, 1,408
\$30,000	3,270	3,225	3,339	3,447	3,542	1, 3,087
\$40,000	4,988	4,958	5,166	5,333	5,447	1, 5,121
\$50,000	7,284	7,207	7,491	7,733	7,915	1, 7,685
\$75,000	13,024	12,828	13,302	13,732	14,087	1, 14,692
\$100,000	19,233	18,946	19,649	20,287	20,805	1, 21,705
Married couple, 2 dependents with one spouse working:						
\$5,000	2,2,000	2,2,192	2,2,268	2,2,340	2,2,408	1, 2, -3,700
\$10,000	2,3,888	2,4,4,333	2,4,4,451	2,4,4,598	2,4,4,760	1, 2, 4, -6,624
\$20,000	2,3,2,349	2,4,4,525	2,4,4,823	2,4,4,963	2,4,5,157	1, 2, 3, 4, -6,693
\$30,000	2,3,475	2,3,4,4,566	2,3,4,4,561	2,3,4,4,518	2,3,4,4,589	1, 2, 3, 4, -3,410
\$40,000	3,2,218	3,552	3,656	3,745	3,4,797	1, 3, -836
\$50,000	3,3,470	3,2,172	3,2,325	3,2,465	3,2,582	1, 3, 987
\$75,000	3,7,384	3,5,544	3,5,812	3,6,064	3,6,286	1, 3, 4, 831
\$100,000	3,13,124	3,10,864	3,11,579	3,12,214	3,12,682	1, 3, 11,819
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	2,7.1	2,7.1	2,7.0	2,7.0	2,7.1	1, 2, -11.8
\$10,000	2,3.9	2,2.4	2,2.5	2,2.5	2,2.4	1, 2, -0.2
\$20,000	9.6	7.9	8.0	8.0	7.9	1, 5.6
\$30,000	10.9	9.8	9.8	9.8	9.8	1, 8.2
\$40,000	12.5	11.3	11.4	11.4	11.3	1, 10.2
\$50,000	14.6	13.1	13.2	13.2	13.1	1, 12.3
\$75,000	17.4	15.6	15.6	15.6	15.6	1, 15.7
\$100,000	19.2	17.3	17.3	17.3	17.3	1, 17.4
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, -59.2
\$10,000	2,38.9	2,4,39.5	2,4,39.3	2,4,39.3	2,39.5	1, 2, 4, -53.0
\$20,000	2,3,11.7	2,4,20.6	2,4,21.3	2,4,21.2	2,4,21.4	1, 2, 3, 4, -26.8
\$30,000	2,3,1.6	2,3,4,4.4	2,3,4,4.6	2,3,4,4.2	2,3,4,4.4	1, 2, 3, 4, -9.1
\$40,000	3,5.5	3,1.3	3,1.4	3,1.6	3,4,1.7	1, 3, -1.7
\$50,000	3,6.9	3,4.0	3,4.1	3,4.2	3,4.3	1, 3, 1.6
\$75,000	3,9.8	3,6.7	3,6.8	3,6.9	3,7.0	1, 3, 5.2
\$100,000	3,13.1	3,9.9	3,10.2	3,10.4	3,10.5	1, 3, 9.5
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	-	-	-	-	-
\$10,000	2,22.7	2,17.7	2,17.7	2,17.7	2,17.7	2,7.7
\$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	2,40.0
\$10,000	-	4,15.0	4,15.0	4,15.0	4,15.0	4,15.0
\$20,000	2,3,21.1	2,4,6.1	2,4,6.1	2,4,6.1	2,3,4,6.1	2, 3, 4, 31.1
\$30,000	2,3,26.1	2, 3, 4, 31.1	2, 3, 4, 31.1	2, 3, 4, 31.1	2, 3, 4, 31.1	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	30.1	30.1	30.1	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.