

Table 495. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2010

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 725, Section 14. See also headnote, Table 494]

Adjusted gross income (constant 2000 dollars)	2000	2005	2007	2008 ¹	2009	2010
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,670	6,020	6,250	6,230	6,330
\$10,000	10,000	11,340	12,040	12,500	12,460	12,660
\$20,000	20,000	22,680	24,080	25,010	24,920	25,330
\$30,000	30,000	34,020	36,120	37,510	37,380	37,990
\$40,000	40,000	45,370	48,160	50,010	49,830	50,650
\$50,000	50,000	56,710	60,200	62,520	62,290	63,310
\$75,000	75,000	85,060	90,310	93,770	93,440	94,970
\$100,000	100,000	113,410	120,410	125,030	124,590	126,630
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	² -353	² -399	² -428	^{1,2} -738	^{2,5} -843	^{2,5} -850
\$10,000	² 391	² 283	² 287	^{1,2} -29	^{2,5} -164	^{2,5} -130
\$20,000	1,920	1,807	1,908	¹ 1,408	⁵ 1,518	⁵ 1,578
\$30,000	3,270	3,339	3,542	¹ 3,087	⁵ 3,233	⁵ 3,307
\$40,000	4,988	5,166	5,447	^{1,5} 5,121	⁵ 5,090	⁵ 5,252
\$50,000	7,284	7,491	7,915	^{1,7} 6,685	⁵ 7,644	⁵ 7,847
\$75,000	13,024	13,302	14,087	¹ 14,692	⁵ 14,399	⁵ 14,737
\$100,000	19,233	19,649	20,805	¹ 21,705	⁵ 21,304	21,761
Married couple, 2 dependents with one spouse working:						
\$5,000	² -2,000	² -2,268	² -2,408	^{1,2} -3,700	^{2,4,5} -3,363	^{2,4,5} -3,424
\$10,000	² -3,888	^{2,4} -4,451	² -4,760	^{1,2,4} -6,624	^{2,4,5} -7,176	^{2,4,5} -7,270
\$20,000	^{2,3} -2,349	^{2,4} -4,823	^{2,4} -5,157	^{1,2,3,4} -6,693	^{2,4,5} -7,091	^{2,4,5} -7,021
\$30,000	^{2,3} 475	^{2,3,4} -1,561	^{2,3,4} -1,589	^{1,2,3,4} -3,410	^{2,3,4,5} -3,329	^{2,4,5} -3,156
\$40,000	³ 2,218	³ 656	^{3,4} 796.5	^{1,3} -836	^{3,5} -60	^{3,5} 3,560
\$50,000	³ 3,470	³ 2,325	³ 2,582	^{1,3} 987	^{3,5} 1,809	^{3,5} 1,959
\$75,000	³ 7,384	³ 5,812	³ 6,286	^{1,3} 4,831	^{3,5} 5,668	^{3,5} 5,854
\$100,000	³ 13,124	³ 11,579	³ 12,682	^{1,3} 11,819	^{3,5} 12,216	^{3,5} 12,722
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	² -7.1	² -7	² -7.10	^{1,2} -11.8	^{2,5} -13.5	^{2,5} -13.4
\$10,000	² 3.9	² 2.5	² 2.38	^{1,2} -0.2	^{2,5} -1.3	^{2,5} -1
\$20,000	9.6	8.0	7.9	¹ 5.6	⁵ 6.1	⁵ 6.2
\$30,000	10.9	9.8	9.8	¹ 8.2	⁵ 8.6	⁵ 8.7
\$40,000	12.5	11.4	11.3	¹ 10.2	⁵ 10.2	⁵ 10.4
\$50,000	14.6	13.2	13.1	¹ 12.3	⁵ 12.3	⁵ 12.4
\$75,000	17.4	15.6	15.6	¹ 15.7	⁵ 15.4	⁵ 15.5
\$100,000	19.2	17.3	17.3	¹ 17.4	17.1	17.2
Married couple, 2 dependents with one spouse working:						
\$5,000	² -40	² -40	² -40	^{1,2} -59.2	^{2,4,5} -54	^{2,4,5} -54.1
\$10,000	² -38.9	^{2,4} -39.3	² -39.5	^{1,2,4} -53	^{2,4,5} -57.6	^{2,4,5} -57.4
\$20,000	^{2,3} -11.7	^{2,4} -21.3	^{2,4} -21.4	^{1,2,3,4} -26.8	^{2,4,5} -28.5	^{2,4,5} -27.7
\$30,000	^{2,3} 1.6	^{2,3,4} -4.6	^{2,3,4} -4.40	^{1,2,3,4} -9.1	^{2,3,4,5} -8.9	^{2,4,5} -8.3
\$40,000	³ 5.5	³ 1.4	^{3,4} 1.65	^{1,3} -1.7	^{3,5} -0.1	^{3,5} 0.1
\$50,000	³ 6.9	³ 4.1	³ 4.28	^{1,3} 1.6	^{3,5} 2.9	^{3,5} 3.1
\$75,000	³ 9.8	³ 6.8	³ 6.96	^{1,3} 5.2	^{3,5} 6.1	^{3,5} 6.2
\$100,000	³ 13.1	³ 10.2	³ 10.5	^{1,3} 9.5	^{3,5} 9.8	^{3,5} 10
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	-	-	-	⁵ -6.2	⁵ -6.2
\$10,000	² 22.7	² 17.7	² 17.7	² 7.7	² 17.7	² 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	⁵ 27	⁵ 27
\$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	^{2,4,5} -61.2	^{2,4,5} -61.2
\$10,000	-	⁴ -15.0	⁴ -15.0	⁴ -15.0	^{2,4,5} -61.2	^{2,4,5} -21.2
\$20,000	^{2,3} 21.1	^{2,4} 6.1	^{2,3,4} 6.1	^{2,3,4} 31.1	² 21.1	² 21.1
\$30,000	² 36.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1	² 31.1	² 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	³ 30.1	³ 30.1	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. ⁵ Includes effect from the (refundable) Making Work Pay tax credit.
Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.