

2/26/2020

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	44,860	26.0	13,640	420	13,230	3.0	3.7	4.4	0.6
<b>Second Quintile</b>	38,000	22.0	35,770	2,750	33,020	7.7	8.3	9.4	3.5
<b>Middle Quintile</b>	34,960	20.3	66,050	8,470	57,580	12.8	14.1	15.0	9.8
<b>Fourth Quintile</b>	28,970	16.8	117,490	19,400	98,090	16.5	20.7	21.2	18.7
<b>Top Quintile</b>	24,300	14.1	359,020	83,330	275,680	23.2	53.2	50.0	67.2
<b>All</b>	172,380	100.0	95,230	17,480	77,750	18.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,500	7.3	189,040	36,640	152,410	19.4	14.4	14.2	15.2
<b>90-95</b>	6,000	3.5	271,650	57,200	214,450	21.1	9.9	9.6	11.4
<b>95-99</b>	4,660	2.7	455,500	103,950	351,560	22.8	12.9	12.2	16.1
<b>Top 1 Percent</b>	1,140	0.7	2,286,770	648,270	1,638,500	28.4	15.9	14.0	24.6
<b>Top 0.1 Percent</b>	120	0.1	10,863,890	3,120,460	7,743,430	28.7	7.7	6.7	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% \$25,000; 40% \$50,100; 60% \$89,700; 80% \$161,900; 90% \$237,100; 95% \$336,500; 99% \$793,500; 99.9% \$3,490,900.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	37,080	21.5	12,810	-110	12,930	-0.9	2.9	3.6	-0.1
<b>Second Quintile</b>	35,560	20.6	31,850	1,940	29,910	6.1	6.9	7.9	2.3
<b>Middle Quintile</b>	35,180	20.4	58,480	6,910	51,570	11.8	12.5	13.5	8.1
<b>Fourth Quintile</b>	32,550	18.9	102,480	16,500	85,980	16.1	20.3	20.9	17.8
<b>Top Quintile</b>	30,710	17.8	306,310	70,370	235,940	23.0	57.3	54.1	71.7
<b>All</b>	172,380	100.0	95,230	17,480	77,750	18.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,760	9.1	161,800	31,320	130,480	19.4	15.5	15.3	16.4
<b>90-95</b>	7,630	4.4	234,460	49,150	185,310	21.0	10.9	10.6	12.5
<b>95-99</b>	5,940	3.5	392,750	88,060	304,690	22.4	14.2	13.5	17.4
<b>Top 1 Percent</b>	1,380	0.8	1,981,380	557,350	1,424,030	28.1	16.7	14.7	25.5
<b>Top 0.1 Percent</b>	140	0.1	9,457,800	2,716,780	6,741,020	28.7	8.0	7.0	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<https://www.taxpolicycenter.org/resources/income-measure-used->

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	22,420	27.3	10,050	470	9,580	4.7	5.4	6.2	1.4
<b>Second Quintile</b>	19,220	23.4	24,780	2,190	22,580	8.9	11.3	12.5	5.7
<b>Middle Quintile</b>	17,660	21.5	44,760	5,990	38,770	13.4	18.8	19.7	14.4
<b>Fourth Quintile</b>	13,170	16.0	74,100	12,870	61,230	17.4	23.1	23.2	23.1
<b>Top Quintile</b>	9,110	11.1	190,720	44,530	146,190	23.4	41.2	38.3	55.2
<b>All</b>	82,270	100.0	51,230	8,940	42,300	17.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,250	6.4	115,670	23,610	92,070	20.4	14.4	13.9	16.9
<b>90-95</b>	2,140	2.6	164,760	35,150	129,610	21.3	8.4	8.0	10.3
<b>95-99</b>	1,430	1.7	270,540	61,940	208,600	22.9	9.2	8.6	12.1
<b>Top 1 Percent</b>	280	0.3	1,393,370	421,100	972,270	30.2	9.2	7.8	16.0
<b>Top 0.1 Percent</b>	30	0.0	6,272,410	1,916,830	4,355,590	30.6	4.5	3.8	8.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	7,380	11.5	16,550	-110	16,670	-0.7	1.2	1.5	0.0
<b>Second Quintile</b>	8,510	13.3	41,550	2,040	39,510	4.9	3.4	4.0	0.8
<b>Middle Quintile</b>	11,620	18.2	76,500	8,090	68,410	10.6	8.4	9.4	4.6
<b>Fourth Quintile</b>	15,970	25.0	126,310	19,360	106,950	15.3	19.1	20.1	15.0
<b>Top Quintile</b>	19,950	31.2	359,370	81,970	277,400	22.8	68.0	65.2	79.4
<b>All</b>	63,900	100.0	165,090	32,220	132,860	19.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,510	14.9	188,590	35,690	152,910	18.9	17.0	17.1	16.5
<b>90-95</b>	5,120	8.0	265,990	55,470	210,520	20.9	12.9	12.7	13.8
<b>95-99</b>	4,290	6.7	437,010	97,280	339,730	22.3	17.8	17.2	20.3
<b>Top 1 Percent</b>	1,040	1.6	2,067,980	574,680	1,493,300	27.8	20.3	18.2	28.9
<b>Top 0.1 Percent</b>	100	0.2	9,996,460	2,854,730	7,141,730	28.6	9.2	8.2	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	6,920	30.1	17,840	-2,080	19,920	-11.7	9.3	11.7	-10.0
<b>Second Quintile</b>	7,230	31.5	39,460	990	38,480	2.5	21.6	23.6	4.9
<b>Middle Quintile</b>	5,000	21.8	66,610	7,190	59,430	10.8	25.2	25.2	24.9
<b>Fourth Quintile</b>	2,680	11.7	106,000	17,580	88,410	16.6	21.5	20.1	32.6
<b>Top Quintile</b>	1,100	4.8	269,060	62,440	206,620	23.2	22.4	19.3	47.5
<b>All</b>	22,970	100.0	57,550	6,290	51,270	10.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	710	3.1	160,470	31,700	128,780	19.8	8.7	7.8	15.7
<b>90-95</b>	250	1.1	218,740	46,110	172,630	21.1	4.2	3.7	8.1
<b>95-99</b>	100	0.5	370,670	90,000	280,670	24.3	2.9	2.5	6.5
<b>Top 1 Percent</b>	30	0.1	3,126,720	894,960	2,231,760	28.6	6.6	5.3	17.3
<b>Top 0.1 Percent</b>	0	0.0	19,816,000	5,598,700	14,217,300	28.3	4.5	3.7	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	11,100	21.2	18,800	-2,040	20,840	-10.9	3.1	4.2	-1.8
<b>Second Quintile</b>	11,260	21.5	42,950	1,410	41,540	3.3	7.2	8.6	1.3
<b>Middle Quintile</b>	10,520	20.1	79,340	9,400	69,940	11.9	12.5	13.5	7.9
<b>Fourth Quintile</b>	9,990	19.1	138,270	23,530	114,740	17.0	20.6	21.0	18.8
<b>Top Quintile</b>	9,280	17.7	409,920	99,410	310,500	24.3	56.7	52.8	73.7
<b>All</b>	52,380	100.0	128,000	23,890	104,120	18.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,710	9.0	213,640	43,740	169,900	20.5	15.0	14.7	16.5
<b>90-95</b>	2,310	4.4	307,960	68,440	239,520	22.2	10.6	10.1	12.6
<b>95-99</b>	1,790	3.4	514,990	123,960	391,020	24.1	13.8	12.9	17.8
<b>Top 1 Percent</b>	460	0.9	2,519,150	728,400	1,790,750	28.9	17.3	15.1	26.8
<b>Top 0.1 Percent</b>	50	0.1	12,043,590	3,463,560	8,580,040	28.8	8.1	7.1	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0013**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	6,930	16.8	12,310	160	12,150	1.3	2.4	2.7	0.2
<b>Second Quintile</b>	10,300	24.9	28,690	640	28,050	2.2	8.2	9.3	1.3
<b>Middle Quintile</b>	9,500	23.0	53,090	2,610	50,490	4.9	14.0	15.5	4.8
<b>Fourth Quintile</b>	7,640	18.5	92,020	8,910	83,120	9.7	19.5	20.5	13.1
<b>Top Quintile</b>	6,500	15.7	310,650	63,780	246,880	20.5	55.9	51.9	80.1
<b>All</b>	41,350	100.0	87,270	12,510	74,760	14.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,270	7.9	144,990	20,380	124,610	14.1	13.2	13.2	12.9
<b>90-95</b>	1,580	3.8	208,440	34,460	173,980	16.5	9.1	8.9	10.5
<b>95-99</b>	1,270	3.1	359,640	68,060	291,580	18.9	12.7	12.0	16.7
<b>Top 1 Percent</b>	370	0.9	2,038,190	556,430	1,481,770	27.3	21.0	17.8	39.9
<b>Top 0.1 Percent</b>	50	0.1	8,896,810	2,515,090	6,381,720	28.3	11.5	9.6	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see:

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% \$17,300; 40% \$33,900; 60% \$58,600; 80% \$98,900; 90% \$143,500; 95% \$201,300; 99% \$458,200; 99.9% \$2,007,000.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.