

Table T20-0018
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	10,960	6.0	6,130	290	5,840	4.8	0.3	0.4	0.1
10-20	19,520	10.7	17,550	480	17,070	2.7	1.5	1.8	0.2
20-30	20,170	11.1	28,690	1,170	27,520	4.1	2.6	3.1	0.5
30-40	16,540	9.1	40,270	2,640	37,630	6.6	3.0	3.4	1.0
40-50	13,590	7.5	51,740	4,540	47,200	8.8	3.1	3.6	1.4
50-75	26,600	14.6	71,270	8,490	62,780	11.9	8.5	9.2	5.2
75-100	18,300	10.1	100,420	14,820	85,600	14.8	8.2	8.7	6.2
100-200	34,180	18.8	163,130	29,060	134,070	17.8	24.9	25.3	22.9
200-500	17,460	9.6	329,440	72,290	257,150	21.9	25.7	24.8	29.1
500-1,000	2,410	1.3	768,820	196,720	572,100	25.6	8.3	7.6	10.9
More than 1,000	960	0.5	3,262,060	1,003,150	2,258,910	30.8	14.0	12.0	22.2
All	182,030	100.0	123,180	23,850	99,330	19.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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.

(4) 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 T20-0018
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	8,630	9.9	6,210	420	5,790	6.8	0.9	1.0	0.4
10-20	14,230	16.4	17,410	1,070	16,340	6.2	4.3	4.9	1.5
20-30	13,180	15.2	28,540	2,160	26,390	7.6	6.5	7.3	2.7
30-40	9,670	11.1	40,240	3,880	36,350	9.7	6.7	7.3	3.6
40-50	7,680	8.8	51,650	5,850	45,800	11.3	6.8	7.3	4.3
50-75	13,770	15.8	71,160	10,450	60,710	14.7	16.8	17.5	13.8
75-100	7,700	8.9	99,860	17,920	81,940	17.9	13.2	13.2	13.2
100-200	8,790	10.1	154,450	32,580	121,870	21.1	23.3	22.4	27.5
200-500	2,180	2.5	317,840	75,590	242,250	23.8	11.9	11.0	15.8
500-1,000	240	0.3	756,960	223,220	533,740	29.5	3.1	2.7	5.2
More than 1,000	110	0.1	3,497,630	1,164,610	2,333,020	33.3	6.4	5.2	11.9
All	86,930	100.0	67,110	12,010	55,100	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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.

(4) 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 T20-0018
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,440	2.2	4,800	160	4,640	3.4	0.1	0.1	0.0
10-20	2,300	3.4	17,850	130	17,720	0.7	0.3	0.4	0.0
20-30	3,010	4.5	29,050	390	28,660	1.4	0.6	0.8	0.0
30-40	3,270	4.9	40,380	770	39,610	1.9	0.9	1.1	0.1
40-50	2,930	4.4	51,910	2,210	49,700	4.3	1.1	1.3	0.2
50-75	7,150	10.7	71,970	5,550	66,420	7.7	3.6	4.2	1.3
75-100	7,290	10.9	101,420	11,740	89,680	11.6	5.2	5.8	2.9
100-200	21,690	32.4	168,260	27,700	140,560	16.5	25.5	26.9	20.3
200-500	14,520	21.7	332,550	71,950	260,600	21.6	33.8	33.4	35.3
500-1,000	2,090	3.1	770,890	193,270	577,620	25.1	11.3	10.7	13.7
More than 1,000	810	1.2	3,110,560	942,650	2,167,920	30.3	17.7	15.5	25.9
All	66,940	100.0	213,440	44,150	169,290	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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.

(4) 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 T20-0018
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	740	3.1	7,600	-1,090	8,690	-14.4	0.3	0.4	-0.4
10-20	2,689	11.1	18,002	-2,510	20,510	-14.0	2.7	3.5	-3.1
20-30	3,635	15.0	28,892	-2,000	30,890	-6.9	5.9	7.1	-3.3
30-40	3,206	13.3	40,201	350	39,860	0.9	7.2	8.1	0.5
40-50	2,620	10.8	51,737	2,840	48,900	5.5	7.6	8.1	3.4
50-75	4,845	20.0	70,659	6,660	64,000	9.4	19.1	19.7	14.6
75-100	2,732	11.3	99,687	13,360	86,330	13.4	15.2	15.0	16.5
100-200	3,053	12.6	153,612	27,590	126,020	18.0	26.1	24.5	38.1
200-500	558	2.3	298,394	66,560	231,830	22.3	9.3	8.2	16.8
500-1,000	38	0.2	753,180	217,340	535,840	28.9	1.6	1.3	3.8
More than 1,000	18	0.1	4,982,329	1,563,740	3,418,590	31.4	5.1	4.0	12.9
All	24,182	100.0	74,227	9,140	65,090	12.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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.

(4) 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 T20-0018
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,180	2.1	7,470	-1,140	8,610	-15.2	0.1	0.1	-0.1
10-20	4,150	7.5	17,910	-2,620	20,530	-14.6	0.8	1.2	-0.6
20-30	5,510	10.0	28,860	-2,020	30,890	-7.0	1.8	2.3	-0.6
30-40	4,760	8.6	40,190	-10	40,210	0.0	2.1	2.6	0.0
40-50	3,670	6.6	51,740	2,480	49,270	4.8	2.1	2.5	0.5
50-75	7,520	13.6	71,150	6,480	64,670	9.1	5.9	6.7	2.7
75-100	5,370	9.7	100,540	12,860	87,680	12.8	6.0	6.5	3.8
100-200	12,860	23.3	166,280	28,780	137,500	17.3	23.5	24.3	20.4
200-500	8,310	15.0	331,710	74,010	257,700	22.3	30.4	29.5	33.9
500-1,000	1,240	2.2	770,410	201,040	569,370	26.1	10.5	9.7	13.7
More than 1,000	500	0.9	3,100,540	956,660	2,143,880	30.9	16.9	14.6	26.2
All	55,290	100.0	164,230	32,810	131,420	20.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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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(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) 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.

(4) 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 T20-0018
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,810	3.7	5,150	100	5,060	1.8	0.2	0.2	0.0
10-20	4,550	9.2	18,070	270	17,800	1.5	1.5	1.7	0.1
20-30	5,860	11.9	28,730	630	28,100	2.2	3.0	3.5	0.4
30-40	5,270	10.7	40,250	1,140	39,110	2.8	3.8	4.4	0.7
40-50	4,760	9.7	51,800	2,060	49,740	4.0	4.5	5.1	1.1
50-75	8,390	17.1	71,140	4,610	66,530	6.5	10.8	11.9	4.5
75-100	5,370	10.9	100,850	9,580	91,260	9.5	9.8	10.5	6.0
100-200	8,530	17.4	160,740	22,140	138,600	13.8	24.7	25.2	22.0
200-500	3,330	6.8	331,400	63,680	267,710	19.2	19.9	19.0	24.7
500-1,000	480	1.0	763,380	181,950	581,430	23.8	6.7	6.0	10.2
More than 1,000	230	0.5	3,683,020	1,128,660	2,554,370	30.6	15.0	12.4	29.7
All	49,180	100.0	112,810	17,500	95,310	15.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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 :

<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) 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.

(4) 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.