

Table T20-0020
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2026 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	10,990	6.0	6,250	300	5,950	4.7	0.3	0.4	0.1
10-20	18,990	10.4	17,960	530	17,430	2.9	1.5	1.8	0.2
20-30	20,150	11.0	29,380	1,360	28,030	4.6	2.5	3.0	0.6
30-40	16,430	9.0	41,210	2,980	38,230	7.2	2.9	3.4	1.0
40-50	13,710	7.5	52,930	5,000	47,940	9.4	3.1	3.5	1.4
50-75	26,930	14.7	72,960	9,280	63,680	12.7	8.4	9.2	5.3
75-100	18,500	10.1	102,780	16,070	86,710	15.6	8.1	8.6	6.3
100-200	35,140	19.2	166,790	31,170	135,620	18.7	25.1	25.6	23.0
200-500	17,680	9.6	336,030	77,000	259,030	22.9	25.4	24.6	28.6
500-1,000	2,450	1.3	786,980	217,570	569,410	27.7	8.3	7.5	11.2
More than 1,000	990	0.5	3,361,680	1,067,630	2,294,050	31.8	14.2	12.2	22.2
All	183,320	100.0	127,370	25,960	101,410	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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 T20-0020
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2026 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	8,650	9.9	6,320	430	5,890	6.8	0.9	1.0	0.3
10-20	13,850	15.8	17,820	1,100	16,720	6.2	4.1	4.7	1.4
20-30	13,150	15.0	29,230	2,250	26,970	7.7	6.3	7.2	2.6
30-40	9,610	11.0	41,150	4,070	37,090	9.9	6.5	7.2	3.5
40-50	7,770	8.9	52,850	6,120	46,730	11.6	6.7	7.3	4.2
50-75	13,950	15.9	72,850	11,200	61,650	15.4	16.7	17.3	13.8
75-100	7,910	9.0	102,200	19,110	83,100	18.7	13.3	13.2	13.3
100-200	9,260	10.6	158,180	34,600	123,580	21.9	24.0	23.1	28.3
200-500	2,220	2.5	324,350	81,100	243,250	25.0	11.8	10.9	15.9
500-1,000	250	0.3	776,080	232,980	543,100	30.0	3.2	2.7	5.1
More than 1,000	110	0.1	3,611,870	1,206,450	2,405,420	33.4	6.4	5.2	11.4
All	87,480	100.0	69,710	12,950	56,760	18.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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 T20-0020
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2026 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	1,450	2.2	4,880	160	4,720	3.3	0.1	0.1	0.0
10-20	2,220	3.3	18,190	190	18,000	1.1	0.3	0.3	0.0
20-30	3,040	4.5	29,710	530	29,170	1.8	0.6	0.8	0.1
30-40	3,280	4.9	41,420	1,070	40,350	2.6	0.9	1.1	0.1
40-50	2,900	4.3	53,120	2,600	50,520	4.9	1.0	1.3	0.2
50-75	7,160	10.6	73,610	6,040	67,570	8.2	3.6	4.2	1.3
75-100	7,220	10.7	103,780	12,850	90,930	12.4	5.1	5.7	2.9
100-200	22,010	32.7	172,080	29,790	142,300	17.3	25.5	27.0	20.2
200-500	14,690	21.8	339,200	76,560	262,640	22.6	33.6	33.3	34.7
500-1,000	2,130	3.2	788,870	215,570	573,300	27.3	11.3	10.5	14.2
More than 1,000	840	1.2	3,209,290	1,014,380	2,194,910	31.6	18.1	15.8	26.1
All	67,390	100.0	220,230	48,090	172,140	21.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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 T20-0020
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2026 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	3.0	7,850	-1,120	8,970	-14.3	0.3	0.4	-0.3
10-20	2,621	10.8	18,496	-2,370	20,870	-12.8	2.6	3.4	-2.5
20-30	3,607	14.8	29,660	-1,480	31,140	-5.0	5.7	6.9	-2.1
30-40	3,173	13.0	41,141	1,210	39,930	2.9	7.0	7.8	1.5
40-50	2,673	11.0	52,964	3,840	49,130	7.3	7.6	8.1	4.0
50-75	4,921	20.2	72,433	7,920	64,520	10.9	19.0	19.6	15.3
75-100	2,776	11.4	102,143	14,930	87,220	14.6	15.1	15.0	16.3
100-200	3,185	13.1	157,265	29,670	127,600	18.9	26.8	25.1	37.2
200-500	567	2.3	304,791	69,840	234,950	22.9	9.2	8.2	15.6
500-1,000	38	0.2	772,008	222,010	549,990	28.8	1.6	1.3	3.4
More than 1,000	19	0.1	5,021,206	1,568,800	3,452,410	31.2	5.0	4.0	11.6
All	24,365	100.0	76,864	10,440	66,430	13.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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 T20-0020
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2026 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	1,170	2.1	7,700	-1,170	8,880	-15.2	0.1	0.1	-0.1
10-20	4,030	7.2	18,370	-2,500	20,870	-13.6	0.8	1.1	-0.5
20-30	5,500	9.9	29,580	-1,550	31,140	-5.3	1.7	2.3	-0.4
30-40	4,740	8.5	41,120	780	40,330	1.9	2.1	2.6	0.2
40-50	3,760	6.8	52,910	3,480	49,430	6.6	2.1	2.5	0.7
50-75	7,610	13.7	72,830	7,650	65,180	10.5	5.9	6.7	2.9
75-100	5,370	9.6	102,870	14,270	88,600	13.9	5.9	6.4	3.8
100-200	13,140	23.6	170,070	31,020	139,050	18.2	23.7	24.6	20.3
200-500	8,380	15.1	338,240	78,740	259,500	23.3	30.1	29.3	32.9
500-1,000	1,260	2.3	787,480	223,610	563,870	28.4	10.5	9.6	14.1
More than 1,000	510	0.9	3,198,440	1,028,150	2,170,290	32.2	17.3	14.9	26.1
All	55,700	100.0	169,420	36,040	133,390	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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 T20-0020
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2026 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	3.6	5,250	90	5,150	1.8	0.2	0.2	0.0
10-20	4,410	8.8	18,480	240	18,240	1.3	1.4	1.6	0.1
20-30	6,040	12.0	29,460	640	28,820	2.2	3.0	3.6	0.4
30-40	5,300	10.6	41,290	1,180	40,110	2.9	3.7	4.4	0.7
40-50	4,870	9.7	53,030	2,200	50,830	4.1	4.4	5.1	1.1
50-75	8,700	17.3	72,860	5,080	67,780	7.0	10.8	12.1	4.6
75-100	5,490	10.9	103,220	10,690	92,530	10.4	9.7	10.4	6.1
100-200	8,850	17.6	164,130	24,370	139,760	14.9	24.8	25.3	22.4
200-500	3,440	6.8	338,390	70,020	268,370	20.7	19.9	18.9	25.0
500-1,000	490	1.0	784,730	203,130	581,590	25.9	6.6	5.8	10.4
More than 1,000	240	0.5	3,787,590	1,182,320	2,605,270	31.2	15.3	12.6	29.0
All	50,250	100.0	116,540	19,190	97,350	16.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 6.8

* 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>

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(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.