

**Table T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	13,220	7.5	5,900	410	5,490	7.0	0.5	0.5	0.2
<b>10-20</b>	23,700	13.4	16,270	570	15,690	3.5	2.3	2.7	0.4
<b>20-30</b>	22,420	12.6	26,610	1,380	25,240	5.2	3.5	4.2	0.9
<b>30-40</b>	16,890	9.5	37,300	3,080	34,220	8.3	3.7	4.3	1.5
<b>40-50</b>	13,490	7.6	48,130	5,190	42,940	10.8	3.8	4.3	2.1
<b>50-75</b>	25,550	14.4	66,280	8,980	57,300	13.6	10.0	10.8	6.7
<b>75-100</b>	16,920	9.5	92,920	14,630	78,280	15.8	9.3	9.8	7.3
<b>100-200</b>	30,750	17.3	147,840	27,610	120,230	18.7	26.7	27.2	24.8
<b>200-500</b>	11,110	6.3	301,010	69,000	232,020	22.9	19.7	19.0	22.4
<b>500-1,000</b>	1,320	0.8	717,580	204,210	513,370	28.5	5.6	5.0	7.9
<b>More than 1,000</b>	730	0.4	3,545,790	1,201,660	2,344,140	33.9	15.2	12.6	25.7
<b>All</b>	177,310	100.0	95,880	19,270	76,610	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	11,600	12.9	5,850	500	5,350	8.6	1.5	1.7	0.7
<b>10-20</b>	18,480	20.6	16,170	1,040	15,130	6.5	6.7	7.6	2.4
<b>20-30</b>	15,300	17.0	26,520	2,180	24,340	8.2	9.1	10.2	4.2
<b>30-40</b>	10,200	11.3	37,230	4,080	33,150	11.0	8.5	9.2	5.2
<b>40-50</b>	7,510	8.4	48,120	6,460	41,660	13.4	8.1	8.5	6.1
<b>50-75</b>	12,570	14.0	65,840	10,830	55,000	16.5	18.6	18.9	17.0
<b>75-100</b>	6,100	6.8	92,250	18,030	74,230	19.5	12.6	12.4	13.8
<b>100-200</b>	6,260	7.0	139,600	30,600	109,010	21.9	19.6	18.6	24.0
<b>200-500</b>	1,080	1.2	286,770	74,040	212,740	25.8	6.9	6.3	10.0
<b>500-1,000</b>	110	0.1	706,660	220,540	486,120	31.2	1.8	1.5	3.1
<b>More than 1,000</b>	80	0.1	3,600,560	1,309,170	2,291,400	36.4	6.6	5.1	13.4
<b>All</b>	89,920	100.0	49,610	8,890	40,720	17.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	700	1.2	5,160	170	4,990	3.3	0.0	0.0	0.0
<b>10-20</b>	1,690	2.8	16,700	30	16,670	0.2	0.3	0.3	0.0
<b>20-30</b>	2,590	4.3	26,920	220	26,700	0.8	0.7	0.8	0.0
<b>30-40</b>	2,730	4.5	37,480	1,380	36,100	3.7	1.0	1.2	0.2
<b>40-50</b>	2,860	4.8	48,310	3,190	45,130	6.6	1.3	1.5	0.4
<b>50-75</b>	7,840	13.0	67,230	6,570	60,660	9.8	4.9	5.6	2.2
<b>75-100</b>	8,140	13.5	93,660	12,190	81,470	13.0	7.1	7.9	4.2
<b>100-200</b>	21,720	36.1	151,230	26,770	124,460	17.7	30.4	32.1	24.6
<b>200-500</b>	9,610	16.0	303,720	68,520	235,200	22.6	27.0	26.8	27.8
<b>500-1,000</b>	1,170	2.0	718,740	202,520	516,220	28.2	7.8	7.2	10.0
<b>More than 1,000</b>	620	1.0	3,474,250	1,165,260	2,308,990	33.5	19.9	17.0	30.5
<b>All</b>	60,120	100.0	179,580	39,350	140,230	21.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	780	3.2	7,280	-760	8,040	-10.4	0.4	0.5	-0.3
<b>10-20</b>	3,270	13.5	16,630	-1,920	18,550	-11.5	3.7	4.8	-3.4
<b>20-30</b>	4,190	17.2	26,760	-1,030	27,780	-3.8	7.7	9.1	-2.4
<b>30-40</b>	3,630	14.9	37,330	1,290	36,040	3.5	9.3	10.2	2.6
<b>40-50</b>	2,820	11.6	47,960	3,550	44,420	7.4	9.3	9.8	5.5
<b>50-75</b>	4,500	18.5	65,870	7,620	58,260	11.6	20.3	20.5	18.8
<b>75-100</b>	2,320	9.5	92,120	13,730	78,390	14.9	14.6	14.2	17.4
<b>100-200</b>	2,360	9.7	139,770	26,760	113,010	19.1	22.6	20.9	34.6
<b>200-500</b>	350	1.5	273,020	64,900	208,120	23.8	6.6	5.7	12.5
<b>500-1,000</b>	30	0.1	719,970	207,120	512,840	28.8	1.2	1.0	2.8
<b>More than 1,000</b>	20	0.1	4,359,690	1,484,340	2,875,350	34.1	4.4	3.3	12.0
<b>All</b>	24,320	100.0	60,080	7,520	52,570	12.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,030	2.0	7,020	-810	7,820	-11.5	0.1	0.2	-0.1
<b>10-20</b>	3,980	7.9	16,650	-2,080	18,730	-12.5	1.0	1.4	-0.6
<b>20-30</b>	5,260	10.4	26,780	-1,330	28,110	-5.0	2.0	2.7	-0.5
<b>30-40</b>	4,440	8.8	37,340	790	36,550	2.1	2.4	3.0	0.3
<b>40-50</b>	3,680	7.3	48,090	3,160	44,930	6.6	2.6	3.0	0.8
<b>50-75</b>	7,230	14.3	66,420	7,300	59,110	11.0	7.0	7.8	3.7
<b>75-100</b>	5,230	10.3	93,280	13,250	80,030	14.2	7.1	7.6	4.9
<b>100-200</b>	12,700	25.1	151,320	27,050	124,270	17.9	27.8	28.8	24.1
<b>200-500</b>	5,740	11.3	303,490	68,810	234,680	22.7	25.2	24.6	27.7
<b>500-1,000</b>	710	1.4	717,490	203,120	514,370	28.3	7.4	6.6	10.1
<b>More than 1,000</b>	360	0.7	3,412,640	1,153,850	2,258,790	33.8	17.9	14.9	29.4
<b>All</b>	50,620	100.0	136,590	28,140	108,450	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0082**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,960	4.3	5,670	110	5,560	2.0	0.3	0.4	0.0
<b>10-20</b>	7,410	16.3	16,800	260	16,540	1.6	3.3	3.9	0.3
<b>20-30</b>	7,640	16.8	26,550	660	25,890	2.5	5.4	6.3	0.8
<b>30-40</b>	4,950	10.9	37,240	1,320	35,920	3.5	4.9	5.7	1.0
<b>40-50</b>	3,700	8.2	48,070	2,430	45,640	5.1	4.7	5.4	1.4
<b>50-75</b>	6,620	14.6	65,980	5,330	60,650	8.1	11.6	12.9	5.5
<b>75-100</b>	4,440	9.8	92,680	10,370	82,310	11.2	10.9	11.7	7.2
<b>100-200</b>	6,100	13.5	143,020	22,850	120,170	16.0	23.2	23.5	21.8
<b>200-500</b>	1,730	3.8	297,930	66,900	231,030	22.5	13.7	12.8	18.1
<b>500-1,000</b>	220	0.5	721,950	209,350	512,600	29.0	4.2	3.6	7.2
<b>More than 1,000</b>	170	0.4	4,083,260	1,394,830	2,688,430	34.2	18.1	14.4	36.4
<b>All</b>	45,370	100.0	82,970	14,120	68,850	17.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

(1) Calendar year. Baseline is current law. For a description of current law, 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.