

**Table T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	12,860	7.2	5,930	430	5,500	7.3	0.4	0.5	0.2
<b>10-20</b>	22,830	12.8	16,280	590	15,690	3.6	2.1	2.6	0.4
<b>20-30</b>	22,730	12.7	26,620	1,390	25,230	5.2	3.4	4.1	0.9
<b>30-40</b>	16,970	9.5	37,250	3,020	34,230	8.1	3.6	4.1	1.5
<b>40-50</b>	13,120	7.4	48,100	5,100	43,000	10.6	3.6	4.0	1.9
<b>50-75</b>	25,070	14.1	66,050	8,790	57,260	13.3	9.4	10.2	6.2
<b>75-100</b>	17,440	9.8	92,800	14,460	78,340	15.6	9.2	9.7	7.2
<b>100-200</b>	31,780	17.8	148,890	27,720	121,180	18.6	26.9	27.4	25.0
<b>200-500</b>	12,140	6.8	305,240	70,140	235,100	23.0	21.1	20.3	24.1
<b>500-1,000</b>	1,560	0.9	721,300	203,250	518,050	28.2	6.4	5.7	9.0
<b>More than 1,000</b>	740	0.4	3,313,080	1,119,470	2,193,610	33.8	14.0	11.6	23.6
<b>All</b>	178,370	100.0	98,580	19,780	78,800	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

(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 T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	11,230	12.4	5,900	530	5,370	8.9	1.4	1.6	0.7
<b>10-20</b>	17,920	19.8	16,200	1,040	15,160	6.4	6.2	7.1	2.2
<b>20-30</b>	15,950	17.6	26,560	2,100	24,460	7.9	9.0	10.1	4.0
<b>30-40</b>	10,410	11.5	37,170	3,940	33,240	10.6	8.2	9.0	4.8
<b>40-50</b>	7,370	8.1	48,070	6,320	41,740	13.2	7.5	8.0	5.5
<b>50-75</b>	12,320	13.6	65,560	10,590	54,970	16.2	17.2	17.6	15.4
<b>75-100</b>	6,380	7.0	92,070	17,830	74,230	19.4	12.5	12.3	13.4
<b>100-200</b>	6,860	7.6	141,900	31,010	110,900	21.9	20.7	19.7	25.0
<b>200-500</b>	1,410	1.6	298,660	76,730	221,930	25.7	8.9	8.1	12.7
<b>500-1,000</b>	150	0.2	711,120	212,750	498,370	29.9	2.2	1.9	3.7
<b>More than 1,000</b>	90	0.1	3,207,970	1,168,060	2,039,910	36.4	6.1	4.8	12.4
<b>All</b>	90,720	100.0	51,860	9,360	42,500	18.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

(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 T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	750	1.2	5,200	150	5,050	2.9	0.0	0.0	0.0
<b>10-20</b>	1,580	2.6	16,710	80	16,630	0.5	0.2	0.3	0.0
<b>20-30</b>	2,470	4.1	26,920	350	26,570	1.3	0.6	0.8	0.0
<b>30-40</b>	2,650	4.4	37,480	1,320	36,160	3.5	0.9	1.1	0.2
<b>40-50</b>	2,670	4.4	48,170	3,020	45,150	6.3	1.2	1.4	0.3
<b>50-75</b>	7,610	12.5	67,020	6,450	60,580	9.6	4.6	5.3	2.0
<b>75-100</b>	8,300	13.7	93,620	11,960	81,660	12.8	7.0	7.8	4.1
<b>100-200</b>	22,090	36.4	152,170	26,750	125,420	17.6	30.3	31.9	24.5
<b>200-500</b>	10,250	16.9	307,140	69,260	237,880	22.6	28.4	28.1	29.4
<b>500-1,000</b>	1,360	2.2	722,600	202,170	520,440	28.0	8.9	8.2	11.4
<b>More than 1,000</b>	620	1.0	3,239,990	1,083,400	2,156,590	33.4	18.1	15.4	27.8
<b>All</b>	60,750	100.0	182,490	39,720	142,770	21.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

\* 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 T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	740	3.1	7,090	-800	7,890	-11.3	0.4	0.5	-0.3
<b>10-20</b>	3,050	12.9	16,540	-1,950	18,490	-11.8	3.5	4.4	-3.2
<b>20-30</b>	3,930	16.6	26,650	-1,090	27,740	-4.1	7.2	8.5	-2.3
<b>30-40</b>	3,550	15.0	37,300	1,350	35,950	3.6	9.1	10.0	2.6
<b>40-50</b>	2,710	11.5	48,070	3,450	44,620	7.2	8.9	9.5	5.0
<b>50-75</b>	4,430	18.8	65,650	7,280	58,370	11.1	19.9	20.3	17.4
<b>75-100</b>	2,370	10.0	91,940	13,600	78,340	14.8	14.9	14.5	17.3
<b>100-200</b>	2,400	10.2	140,080	26,520	113,560	18.9	23.0	21.3	34.2
<b>200-500</b>	370	1.6	279,800	67,010	212,790	24.0	7.1	6.2	13.4
<b>500-1,000</b>	30	0.1	713,520	204,120	509,390	28.6	1.5	1.2	3.3
<b>More than 1,000</b>	20	0.1	4,380,070	1,488,350	2,891,720	34.0	4.7	3.6	12.6
<b>All</b>	23,640	100.0	61,870	7,870	54,000	12.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

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<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 T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	1,120	2.1	6,850	-850	7,690	-12.4	0.1	0.2	-0.1
<b>10-20</b>	4,260	7.9	16,540	-2,060	18,600	-12.4	1.0	1.4	-0.6
<b>20-30</b>	5,730	10.6	26,750	-1,270	28,020	-4.7	2.1	2.8	-0.5
<b>30-40</b>	4,860	9.0	37,290	810	36,480	2.2	2.5	3.1	0.3
<b>40-50</b>	3,990	7.4	48,150	3,010	45,140	6.2	2.6	3.1	0.8
<b>50-75</b>	7,700	14.3	66,180	6,970	59,210	10.5	7.0	7.9	3.6
<b>75-100</b>	5,610	10.4	93,070	12,990	80,080	14.0	7.2	7.7	4.9
<b>100-200</b>	13,210	24.5	151,370	26,910	124,460	17.8	27.4	28.3	24.0
<b>200-500</b>	6,100	11.3	305,990	69,440	236,560	22.7	25.6	24.9	28.6
<b>500-1,000</b>	830	1.5	721,170	203,730	517,440	28.3	8.2	7.4	11.4
<b>More than 1,000</b>	380	0.7	3,193,520	1,076,150	2,117,370	33.7	16.6	13.8	27.5
<b>All</b>	54,010	100.0	134,950	27,470	107,490	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

(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 T17-0012**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 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>	1,910	4.1	5,420	110	5,310	2.0	0.3	0.3	0.0
<b>10-20</b>	7,070	15.2	16,960	260	16,700	1.6	3.0	3.5	0.3
<b>20-30</b>	7,980	17.1	26,570	630	25,940	2.4	5.3	6.2	0.7
<b>30-40</b>	5,160	11.1	37,210	1,290	35,920	3.5	4.8	5.6	1.0
<b>40-50</b>	3,650	7.8	48,040	2,480	45,550	5.2	4.4	5.0	1.3
<b>50-75</b>	6,560	14.1	65,730	5,200	60,530	7.9	10.7	11.9	5.0
<b>75-100</b>	4,700	10.1	92,760	10,370	82,390	11.2	10.9	11.6	7.2
<b>100-200</b>	6,660	14.3	146,350	23,460	122,880	16.0	24.3	24.5	23.0
<b>200-500</b>	2,100	4.5	309,190	69,790	239,410	22.6	16.2	15.1	21.5
<b>500-1,000</b>	290	0.6	732,460	205,550	526,900	28.1	5.3	4.6	8.7
<b>More than 1,000</b>	170	0.4	3,690,150	1,258,720	2,431,440	34.1	15.4	12.2	30.9
<b>All</b>	46,670	100.0	86,090	14,590	71,490	17.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

\* Less than 0.05

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(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.