

Table T18-0065
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	12,360	7.1	5,600	300	5,300	5.3	0.4	0.5	0.1
10-20	21,830	12.6	15,430	400	15,040	2.6	2.0	2.4	0.3
20-30	19,680	11.4	25,370	940	24,430	3.7	2.9	3.5	0.6
30-40	15,950	9.2	35,670	2,450	33,220	6.9	3.3	3.8	1.3
40-50	13,720	7.9	45,870	4,320	41,550	9.4	3.7	4.1	1.9
50-75	25,380	14.7	62,790	7,310	55,480	11.6	9.4	10.1	6.0
75-100	17,050	9.9	88,540	12,550	75,980	14.2	8.9	9.3	6.9
100-200	29,950	17.3	143,130	24,060	119,070	16.8	25.2	25.6	23.3
200-500	13,450	7.8	291,900	59,960	231,940	20.5	23.1	22.4	26.1
500-1,000	1,780	1.0	682,950	169,250	513,690	24.8	7.1	6.6	9.7
More than 1,000	740	0.4	3,204,660	984,520	2,220,140	30.7	14.0	11.8	23.6
All	173,110	100.0	98,270	17,880	80,390	18.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is the law in place for 2019 as of 8/23/2018. 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 T18-0065
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	9,960	12.1	5,660	410	5,250	7.2	1.3	1.5	0.5
10-20	15,930	19.4	15,300	880	14,420	5.8	5.6	6.4	1.9
20-30	11,970	14.5	25,250	1,950	23,300	7.7	7.0	7.8	3.1
30-40	9,000	10.9	35,660	3,820	31,850	10.7	7.4	8.0	4.6
40-50	7,500	9.1	45,900	5,880	40,020	12.8	7.9	8.4	5.9
50-75	12,400	15.1	62,420	9,240	53,180	14.8	17.9	18.4	15.4
75-100	6,480	7.9	87,740	15,850	71,890	18.1	13.1	13.0	13.8
100-200	6,700	8.1	135,090	27,280	107,810	20.2	20.9	20.1	24.5
200-500	1,500	1.8	287,090	67,820	219,280	23.6	9.9	9.1	13.6
500-1,000	160	0.2	683,880	194,850	489,030	28.5	2.6	2.2	4.2
More than 1,000	90	0.1	3,123,090	1,059,380	2,063,710	33.9	6.2	4.9	12.2
All	82,350	100.0	52,630	9,060	43,570	17.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is the law in place for 2019 as of 8/23/2018. 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 T18-0065
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,480	2.3	4,600	140	4,460	3.1	0.1	0.1	0.0
10-20	2,630	4.1	15,830	190	15,640	1.2	0.4	0.5	0.0
20-30	3,590	5.6	25,680	280	25,400	1.1	0.9	1.0	0.1
30-40	3,280	5.1	35,760	800	34,960	2.2	1.1	1.3	0.1
40-50	3,060	4.8	46,020	2,030	43,990	4.4	1.3	1.5	0.3
50-75	7,500	11.7	63,670	4,890	58,780	7.7	4.4	5.0	1.7
75-100	7,770	12.2	89,250	9,950	79,300	11.2	6.4	7.0	3.7
100-200	20,580	32.2	146,740	23,030	123,720	15.7	27.7	29.0	22.5
200-500	11,440	17.9	293,570	58,930	234,640	20.1	30.8	30.5	31.9
500-1,000	1,560	2.4	683,500	166,330	517,160	24.3	9.8	9.2	12.3
More than 1,000	620	1.0	3,045,470	923,140	2,122,340	30.3	17.4	15.0	27.2
All	63,940	100.0	170,480	33,020	137,460	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is the law in place for 2019 as of 8/23/2018. 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 T18-0065
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	790	3.4	6,630	-830	7,460	-12.5	0.4	0.5	-0.4
10-20	2,990	12.8	15,790	-2,130	17,920	-13.5	3.3	4.3	-4.1
20-30	3,780	16.1	25,450	-1,810	27,260	-7.1	6.8	8.2	-4.4
30-40	3,310	14.2	35,590	110	35,480	0.3	8.3	9.3	0.2
40-50	2,770	11.8	45,630	2,240	43,390	4.9	8.9	9.6	4.0
50-75	4,720	20.1	62,280	5,530	56,750	8.9	20.8	21.2	16.8
75-100	2,370	10.1	88,370	11,320	77,050	12.8	14.8	14.5	17.3
100-200	2,210	9.5	134,910	23,060	111,850	17.1	21.1	19.7	32.9
200-500	380	1.6	265,480	58,480	207,000	22.0	7.2	6.3	14.4
500-1,000	40	0.2	655,830	182,810	473,020	27.9	1.6	1.3	4.1
More than 1,000	20	0.1	5,802,970	1,808,560	3,994,410	31.2	6.7	5.2	19.0
All	23,420	100.0	60,440	6,630	53,810	11.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is the law in place for 2019 as of 8/23/2018. 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 T18-0065
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,210	2.3	6,490	-900	7,390	-13.9	0.1	0.2	-0.1
10-20	4,460	8.4	15,830	-2,210	18,040	-13.9	1.0	1.4	-0.8
20-30	5,660	10.6	25,460	-1,870	27,330	-7.3	2.1	2.7	-0.8
30-40	4,870	9.1	35,530	-150	35,680	-0.4	2.5	3.0	-0.1
40-50	4,010	7.5	45,760	1,850	43,910	4.0	2.6	3.1	0.6
50-75	7,800	14.6	62,890	5,240	57,650	8.3	7.0	7.8	3.2
75-100	5,390	10.1	88,900	10,770	78,130	12.1	6.8	7.3	4.6
100-200	11,810	22.1	145,700	23,380	122,330	16.0	24.5	25.1	21.7
200-500	6,600	12.4	292,550	59,290	233,260	20.3	27.5	26.8	30.7
500-1,000	960	1.8	681,900	169,580	512,320	24.9	9.3	8.5	12.7
More than 1,000	390	0.7	3,055,350	932,470	2,122,880	30.5	16.8	14.2	28.2
All	53,380	100.0	131,510	23,880	107,630	18.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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 the law in place for 2019 as of 8/23/2018. 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 T18-0065
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2019 ¹
Baseline: Current Law

Expanded Cash Income Level (thousands of 2018 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	1,890	4.5	4,930	70	4,860	1.4	0.3	0.3	0.0
10-20	5,800	13.8	15,720	210	15,500	1.4	2.5	2.9	0.2
20-30	5,720	13.7	25,410	580	24,830	2.3	3.9	4.5	0.6
30-40	4,300	10.3	35,620	1,150	34,460	3.2	4.1	4.7	0.9
40-50	3,670	8.8	45,820	2,110	43,710	4.6	4.5	5.1	1.4
50-75	6,510	15.5	62,730	4,210	58,520	6.7	11.0	12.1	4.8
75-100	4,390	10.5	88,540	8,560	79,970	9.7	10.5	11.2	6.6
100-200	6,490	15.5	139,790	19,510	120,280	14.0	24.4	24.8	22.3
200-500	2,230	5.3	297,740	58,360	239,370	19.6	17.9	17.0	22.9
500-1,000	290	0.7	692,220	166,830	525,380	24.1	5.4	4.9	8.5
More than 1,000	160	0.4	3,541,060	1,097,610	2,443,450	31.0	15.5	12.6	31.3
All	41,920	100.0	88,570	13,570	75,000	15.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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 the law in place for 2019 as of 8/23/2018. 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.