

Table T18-0066
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	45,570	26.3	14,700	440	14,260	3.0	3.9	4.7	0.7
Second Quintile	37,950	21.9	37,740	2,880	34,860	7.6	8.4	9.5	3.5
Middle Quintile	34,730	20.1	68,140	8,420	59,730	12.4	13.9	14.9	9.4
Fourth Quintile	29,200	16.9	119,310	18,720	100,590	15.7	20.5	21.1	17.7
Top Quintile	24,460	14.1	370,360	86,640	283,710	23.4	53.3	49.9	68.5
All	173,110	100.0	98,270	17,880	80,390	18.2	100.0	100.0	100.0
Addendum									
80-90	12,600	7.3	193,660	36,220	157,440	18.7	14.3	14.3	14.7
90-95	6,090	3.5	276,550	55,750	220,800	20.2	9.9	9.7	11.0
95-99	4,650	2.7	474,520	107,310	367,210	22.6	13.0	12.3	16.1
Top 1 Percent	1,140	0.7	2,405,950	726,650	1,679,300	30.2	16.1	13.7	26.7
Top 0.1 Percent	120	0.1	11,814,170	3,699,220	8,114,960	31.3	8.0	6.7	13.8

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2018 dollars): 20% \$25,500; 40% \$50,000; 60% \$87,300; 80% \$157,900; 90% \$229,900; 95% \$334,900; 99% \$783,300; 99.9% \$3,452,300.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	37,640	21.7	13,820	-80	13,900	-0.6	3.1	3.8	-0.1
Second Quintile	35,090	20.3	33,700	1,990	31,720	5.9	7.0	8.0	2.3
Middle Quintile	35,180	20.3	60,110	6,820	53,290	11.3	12.4	13.5	7.8
Fourth Quintile	33,250	19.2	103,910	15,900	88,010	15.3	20.3	21.0	17.1
Top Quintile	30,740	17.8	316,830	73,270	243,560	23.1	57.3	53.8	72.8
All	173,110	100.0	98,270	17,880	80,390	18.2	100.0	100.0	100.0
Addendum									
80-90	15,680	9.1	166,000	30,620	135,380	18.4	15.3	15.3	15.5
90-95	7,780	4.5	238,700	48,020	190,680	20.1	10.9	10.7	12.1
95-99	5,890	3.4	409,480	91,770	317,710	22.4	14.2	13.5	17.5
Top 1 Percent	1,390	0.8	2,064,680	618,000	1,446,680	29.9	16.9	14.4	27.7
Top 0.1 Percent	140	0.1	10,266,280	3,212,680	7,053,600	31.3	8.3	7.0	14.3

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

Number of AMT Taxpayers (millions). Baseline: 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

<https://www.taxpolicycenter.org/resources/income-measure-used->

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	23,150	28.1	10,840	510	10,320	4.7	5.8	6.7	1.6
Second Quintile	18,510	22.5	26,030	2,170	23,850	8.4	11.1	12.3	5.4
Middle Quintile	17,540	21.3	45,970	5,980	40,000	13.0	18.6	19.6	14.1
Fourth Quintile	13,570	16.5	75,740	12,670	63,080	16.7	23.7	23.9	23.1
Top Quintile	8,900	10.8	197,300	46,630	150,670	23.6	40.5	37.4	55.7
All	82,350	100.0	52,630	9,060	43,570	17.2	100.0	100.0	100.0
Addendum									
80-90	5,050	6.1	117,780	23,230	94,550	19.7	13.7	13.3	15.7
90-95	2,140	2.6	168,990	35,320	133,670	20.9	8.3	8.0	10.1
95-99	1,420	1.7	280,390	65,760	214,630	23.5	9.2	8.5	12.5
Top 1 Percent	300	0.4	1,351,510	432,860	918,650	32.0	9.3	7.6	17.3
Top 0.1 Percent	30	0.0	6,470,880	2,208,970	4,261,910	34.1	4.4	3.5	8.7

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	7,140	11.2	18,200	-100	18,300	-0.5	1.2	1.5	0.0
Second Quintile	8,510	13.3	44,080	2,200	41,880	5.0	3.4	4.1	0.9
Middle Quintile	11,590	18.1	78,380	7,870	70,500	10.0	8.3	9.3	4.3
Fourth Quintile	16,170	25.3	128,130	18,500	109,620	14.4	19.0	20.2	14.2
Top Quintile	20,100	31.4	369,190	84,440	284,750	22.9	68.1	65.1	80.4
All	63,940	100.0	170,480	33,020	137,460	19.4	100.0	100.0	100.0
Addendum									
80-90	9,640	15.1	192,770	34,560	158,210	17.9	17.1	17.4	15.8
90-95	5,210	8.1	269,740	53,580	216,160	19.9	12.9	12.8	13.2
95-99	4,240	6.6	456,670	101,000	355,680	22.1	17.8	17.2	20.3
Top 1 Percent	1,020	1.6	2,180,580	644,510	1,536,070	29.6	20.4	17.8	31.1
Top 0.1 Percent	100	0.2	10,767,270	3,334,220	7,433,050	31.0	9.6	8.2	15.3

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	6,960	29.7	19,330	-2,120	21,450	-11.0	9.5	11.9	-9.5
Second Quintile	7,450	31.8	41,220	1,120	40,100	2.7	21.7	23.7	5.4
Middle Quintile	5,140	21.9	68,630	7,060	61,560	10.3	24.9	25.1	23.4
Fourth Quintile	2,680	11.4	107,550	16,860	90,690	15.7	20.3	19.3	29.1
Top Quintile	1,160	4.9	287,920	69,340	218,580	24.1	23.5	20.0	51.6
All	23,420	100.0	60,440	6,630	53,810	11.0	100.0	100.0	100.0
Addendum									
80-90	710	3.0	162,260	31,340	130,920	19.3	8.1	7.3	14.2
90-95	310	1.3	223,150	46,430	176,720	20.8	4.8	4.3	9.2
95-99	120	0.5	394,510	99,550	294,950	25.2	3.2	2.7	7.4
Top 1 Percent	30	0.1	3,475,470	1,074,740	2,400,730	30.9	7.4	5.7	20.9
Top 0.1 Percent	0	0.0	22,353,690	6,990,280	15,363,420	31.3	5.3	4.1	15.1

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	11,320	21.2	20,300	-2,050	22,350	-10.1	3.3	4.4	-1.8
Second Quintile	11,850	22.2	45,000	1,550	43,450	3.4	7.6	9.0	1.4
Middle Quintile	10,850	20.3	81,010	9,040	71,970	11.2	12.5	13.6	7.7
Fourth Quintile	9,800	18.4	141,140	22,370	118,780	15.9	19.7	20.3	17.2
Top Quintile	9,340	17.5	428,720	102,830	325,890	24.0	57.0	53.0	75.3
All	53,380	100.0	131,510	23,880	107,630	18.2	100.0	100.0	100.0
Addendum									
80-90	4,760	8.9	218,790	41,780	177,000	19.1	14.8	14.7	15.6
90-95	2,240	4.2	314,660	65,220	249,430	20.7	10.0	9.7	11.5
95-99	1,860	3.5	534,300	125,230	409,070	23.4	14.2	13.3	18.3
Top 1 Percent	480	0.9	2,642,740	799,870	1,842,870	30.3	18.0	15.3	30.0
Top 0.1 Percent	50	0.1	12,933,880	3,990,850	8,943,040	30.9	8.7	7.4	14.8

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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 T18-0066
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2019 ¹
Baseline: Current Law

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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
Lowest Quintile	7,270	17.3	13,200	150	13,050	1.2	2.6	3.0	0.2
Second Quintile	10,040	24.0	29,770	720	29,050	2.4	8.1	9.3	1.3
Middle Quintile	9,240	22.1	54,400	2,980	51,420	5.5	13.5	15.1	4.8
Fourth Quintile	8,200	19.6	93,580	9,690	83,900	10.4	20.7	21.9	14.0
Top Quintile	6,710	16.0	305,210	67,200	238,010	22.0	55.1	50.8	79.2
All	41,920	100.0	88,570	13,570	75,000	15.3	100.0	100.0	100.0
Addendum									
80-90	3,380	8.1	148,050	22,560	125,490	15.2	13.5	13.5	13.4
90-95	1,700	4.0	214,060	37,330	176,730	17.4	9.8	9.5	11.1
95-99	1,290	3.1	368,120	76,530	291,590	20.8	12.8	12.0	17.4
Top 1 Percent	340	0.8	2,085,860	625,350	1,460,510	30.0	19.1	15.8	37.3
Top 0.1 Percent	40	0.1	9,368,890	2,955,510	6,413,380	31.6	10.5	8.5	21.7

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2018 dollars): 20% \$17,600; 40% \$33,400; 60% \$57,000; 80% \$96,500; 90% \$139,400; 95% \$198,800; 99% \$450,600; 99.9% \$1,971,100.

(4) 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.

(5) 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.