

Table T18-0067
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2025 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	11,220	6.2	6,330	310	6,020	4.8	0.3	0.4	0.1
10-20	19,350	10.8	17,960	500	17,460	2.8	1.6	1.9	0.2
20-30	19,670	10.9	29,360	1,120	28,230	3.8	2.6	3.1	0.5
30-40	16,970	9.4	41,180	2,740	38,450	6.6	3.2	3.7	1.1
40-50	14,010	7.8	52,980	4,800	48,170	9.1	3.4	3.8	1.6
50-75	27,060	15.0	72,920	8,660	64,260	11.9	9.0	9.8	5.6
75-100	18,310	10.2	102,610	14,940	87,680	14.6	8.6	9.1	6.6
100-200	33,630	18.7	166,870	29,060	137,810	17.4	25.6	26.2	23.5
200-500	15,490	8.6	337,810	71,680	266,130	21.2	23.9	23.3	26.7
500-1,000	2,190	1.2	787,110	202,170	584,950	25.7	7.9	7.2	10.6
More than 1,000	840	0.5	3,592,590	1,146,390	2,446,190	31.9	13.8	11.6	23.1
All	179,940	100.0	121,620	23,120	98,500	19.0	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 2025 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 T18-0067
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2025 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	8,940	10.5	6,390	440	5,950	6.8	1.0	1.1	0.4
10-20	14,190	16.7	17,840	1,070	16,780	6.0	4.5	5.1	1.5
20-30	12,460	14.7	29,190	2,080	27,100	7.1	6.4	7.3	2.6
30-40	9,630	11.3	41,150	3,990	37,160	9.7	7.0	7.7	3.8
40-50	7,590	9.0	52,880	6,290	46,580	11.9	7.1	7.6	4.8
50-75	13,480	15.9	72,560	10,560	62,010	14.6	17.3	18.0	14.2
75-100	7,440	8.8	101,720	18,150	83,570	17.8	13.4	13.4	13.5
100-200	8,260	9.7	158,310	32,870	125,440	20.8	23.1	22.3	27.1
200-500	1,880	2.2	327,210	79,300	247,910	24.2	10.9	10.0	14.9
500-1,000	210	0.3	779,630	227,830	551,810	29.2	2.9	2.5	4.8
More than 1,000	90	0.1	3,694,480	1,296,420	2,398,060	35.1	6.2	4.9	12.2
All	84,860	100.0	66,650	11,810	54,840	17.7	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 2025 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 T18-0067
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2025 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	1,410	2.1	5,060	170	4,900	3.3	0.1	0.1	0.0
10-20	2,290	3.4	18,250	210	18,040	1.1	0.3	0.4	0.0
20-30	3,210	4.8	29,790	510	29,270	1.7	0.7	0.8	0.1
30-40	3,450	5.2	41,270	990	40,270	2.4	1.0	1.3	0.1
40-50	3,180	4.7	53,070	2,460	50,610	4.6	1.2	1.4	0.3
50-75	7,710	11.5	73,650	5,990	67,660	8.1	4.1	4.7	1.6
75-100	7,760	11.6	103,800	12,040	91,760	11.6	5.8	6.4	3.3
100-200	22,030	32.9	171,680	27,730	143,950	16.2	27.1	28.5	21.6
200-500	13,000	19.4	340,540	70,630	269,910	20.7	31.7	31.5	32.5
500-1,000	1,910	2.8	788,670	198,910	589,760	25.2	10.8	10.1	13.4
More than 1,000	700	1.1	3,446,200	1,081,630	2,364,570	31.4	17.4	14.9	26.9
All	67,030	100.0	208,340	42,190	166,150	20.3	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

(1) Calendar year. Baseline is the law in place for 2025 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 T18-0067
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2025 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	730	3.0	7,730	-1,140	8,870	-14.7	0.3	0.4	-0.4
10-20	2,610	10.7	18,380	-2,440	20,820	-13.3	2.7	3.4	-2.9
20-30	3,670	15.0	29,500	-1,850	31,350	-6.3	6.0	7.2	-3.1
30-40	3,540	14.5	41,140	660	40,480	1.6	8.1	9.0	1.1
40-50	2,900	11.9	53,090	3,030	50,070	5.7	8.5	9.1	4.0
50-75	5,030	20.6	72,770	7,060	65,720	9.7	20.2	20.8	16.2
75-100	2,580	10.6	101,910	13,460	88,440	13.2	14.5	14.4	15.8
100-200	2,830	11.6	155,750	27,470	128,280	17.6	24.4	22.8	35.4
200-500	470	1.9	308,600	68,870	239,730	22.3	7.9	7.0	14.6
500-1,000	40	0.2	776,990	221,650	555,340	28.5	1.7	1.4	4.0
More than 1,000	20	0.1	5,282,450	1,720,600	3,561,850	32.6	5.7	4.3	15.2
All	24,440	100.0	73,980	8,970	65,010	12.1	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 2025 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 T18-0067
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2025 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	1,140	2.1	7,510	-1,200	8,710	-15.9	0.1	0.1	-0.1
10-20	3,990	7.2	18,440	-2,520	20,960	-13.6	0.8	1.2	-0.6
20-30	5,480	9.8	29,490	-1,950	31,440	-6.6	1.8	2.4	-0.6
30-40	5,300	9.5	41,080	330	40,760	0.8	2.4	3.0	0.1
40-50	4,180	7.5	53,140	2,650	50,490	5.0	2.5	2.9	0.6
50-75	7,950	14.3	72,980	6,670	66,310	9.1	6.5	7.3	3.1
75-100	5,590	10.0	102,780	12,960	89,820	12.6	6.4	6.9	4.2
100-200	12,840	23.1	170,140	28,420	141,720	16.7	24.4	25.1	21.1
200-500	7,380	13.3	340,770	71,570	269,200	21.0	28.1	27.5	30.6
500-1,000	1,170	2.1	788,040	202,120	585,920	25.7	10.3	9.5	13.7
More than 1,000	450	0.8	3,353,480	1,060,330	2,293,150	31.6	16.9	14.3	27.7
All	55,670	100.0	161,100	31,040	130,060	19.3	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: 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 2025 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 T18-0067
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2025 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	1,930	4.0	5,300	140	5,160	2.6	0.2	0.2	0.0
10-20	4,910	10.1	18,490	330	18,160	1.8	1.7	2.0	0.2
20-30	6,290	12.9	29,390	740	28,650	2.5	3.5	4.0	0.5
30-40	5,310	10.9	41,100	1,420	39,680	3.5	4.1	4.7	0.9
40-50	4,370	9.0	53,010	2,530	50,490	4.8	4.4	4.9	1.3
50-75	8,370	17.2	72,760	5,430	67,320	7.5	11.4	12.6	5.3
75-100	5,250	10.8	102,900	10,710	92,190	10.4	10.1	10.8	6.6
100-200	8,300	17.0	163,590	24,040	139,550	14.7	25.5	25.9	23.3
200-500	2,960	6.1	340,170	69,070	271,100	20.3	18.9	18.0	23.8
500-1,000	390	0.8	786,060	197,590	588,470	25.1	5.8	5.2	9.0
More than 1,000	190	0.4	4,041,560	1,305,140	2,736,420	32.3	14.3	11.6	28.7
All	48,800	100.0	109,200	17,600	91,600	16.1	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 2025 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.