

Table T18-0068
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 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	46,820	26.0	18,770	610	18,160	3.3	4.0	4.8	0.7
Second Quintile	39,410	21.9	47,360	3,890	43,470	8.2	8.5	9.7	3.7
Middle Quintile	36,390	20.2	84,910	11,180	73,730	13.2	14.1	15.1	9.8
Fourth Quintile	30,510	17.0	148,550	24,740	123,820	16.7	20.7	21.3	18.2
Top Quintile	25,600	14.2	449,390	109,600	339,790	24.4	52.6	49.1	67.5
All	179,940	100.0	121,620	23,120	98,500	19.0	100.0	100.0	100.0
Addendum									
80-90	13,230	7.4	236,350	46,080	190,270	19.5	14.3	14.2	14.7
90-95	6,390	3.6	341,210	72,110	269,100	21.1	10.0	9.7	11.1
95-99	4,820	2.7	587,680	140,440	447,250	23.9	12.9	12.2	16.3
Top 1 Percent	1,170	0.7	2,886,540	907,810	1,978,740	31.5	15.4	13.0	25.5
Top 0.1 Percent	120	0.1	13,594,810	4,455,380	9,139,430	32.8	7.4	6.1	12.7

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 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) 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% \$28,100; 40% \$54,000; 60% \$93,800; 80% \$168,200; 90% \$243,000; 95% \$356,100; 99% \$830,600; 99.9% \$3,770,900.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 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	38,400	21.3	17,640	30	17,610	0.2	3.1	3.8	0.0
Second Quintile	36,690	20.4	42,390	2,930	39,470	6.9	7.1	8.2	2.6
Middle Quintile	36,870	20.5	75,070	9,000	66,070	12.0	12.7	13.7	8.0
Fourth Quintile	34,480	19.2	129,430	20,900	108,530	16.2	20.4	21.1	17.3
Top Quintile	32,290	18.0	384,310	92,550	291,760	24.1	56.7	53.2	71.9
All	179,940	100.0	121,620	23,120	98,500	19.0	100.0	100.0	100.0
Addendum									
80-90	16,510	9.2	203,850	39,160	164,700	19.2	15.4	15.3	15.5
90-95	8,240	4.6	291,810	61,390	230,420	21.0	11.0	10.7	12.2
95-99	6,100	3.4	506,450	119,550	386,910	23.6	14.1	13.3	17.5
Top 1 Percent	1,450	0.8	2,454,070	765,120	1,688,950	31.2	16.2	13.8	26.6
Top 0.1 Percent	140	0.1	11,869,840	3,897,800	7,972,050	32.8	7.7	6.4	13.3

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 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

<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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2025 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	23,010	27.1	13,610	680	12,920	5.0	5.5	6.4	1.6
Second Quintile	19,330	22.8	32,820	2,740	30,080	8.3	11.2	12.5	5.3
Middle Quintile	18,190	21.4	57,310	7,310	50,000	12.8	18.4	19.5	13.3
Fourth Quintile	13,970	16.5	94,060	16,190	77,870	17.2	23.2	23.4	22.6
Top Quintile	9,680	11.4	241,780	59,120	182,660	24.5	41.4	38.0	57.1
All	84,860	100.0	66,650	11,810	54,840	17.7	100.0	100.0	100.0
Addendum									
80-90	5,320	6.3	146,020	29,760	116,270	20.4	13.7	13.3	15.8
90-95	2,550	3.0	207,750	45,380	162,370	21.8	9.4	8.9	11.6
95-99	1,490	1.8	345,100	84,560	260,540	24.5	9.1	8.4	12.6
Top 1 Percent	320	0.4	1,644,440	545,550	1,098,890	33.2	9.2	7.4	17.1
Top 0.1 Percent	30	*	7,849,560	2,772,070	5,077,490	35.3	4.3	3.3	8.5

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 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) 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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2025 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	7,460	11.1	23,130	70	23,060	0.3	1.2	1.5	0.0
Second Quintile	9,120	13.6	55,400	3,440	51,960	6.2	3.6	4.3	1.1
Middle Quintile	12,370	18.5	97,470	10,900	86,570	11.2	8.6	9.6	4.8
Fourth Quintile	16,850	25.1	159,600	24,660	134,950	15.5	19.3	20.4	14.7
Top Quintile	20,850	31.1	450,530	107,450	343,080	23.9	67.3	64.2	79.2
All	67,030	100.0	208,340	42,190	166,150	20.3	100.0	100.0	100.0
Addendum									
80-90	10,170	15.2	235,660	44,170	191,500	18.7	17.2	17.5	15.9
90-95	5,240	7.8	335,510	69,560	265,960	20.7	12.6	12.5	12.9
95-99	4,390	6.6	565,250	132,040	433,210	23.4	17.8	17.1	20.5
Top 1 Percent	1,050	1.6	2,626,570	806,830	1,819,740	30.7	19.7	17.2	29.9
Top 0.1 Percent	100	0.2	12,731,150	4,115,750	8,615,400	32.3	9.0	7.6	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 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) 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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2025 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	7,510	30.7	24,660	-2,100	26,760	-8.5	10.2	12.6	-7.2
Second Quintile	7,600	31.1	51,560	2,600	48,960	5.0	21.7	23.4	9.0
Middle Quintile	5,320	21.8	85,520	10,040	75,490	11.7	25.2	25.3	24.3
Fourth Quintile	2,780	11.4	133,910	22,390	111,520	16.7	20.6	19.5	28.4
Top Quintile	1,200	4.9	336,580	83,130	253,450	24.7	22.3	19.1	45.4
All	24,440	100.0	73,980	8,970	65,010	12.1	100.0	100.0	100.0
Addendum									
80-90	760	3.1	200,660	40,250	160,410	20.1	8.4	7.6	13.8
90-95	300	1.2	277,960	61,070	216,890	22.0	4.6	4.1	8.3
95-99	110	0.5	488,180	126,280	361,900	25.9	3.0	2.6	6.5
Top 1 Percent	30	0.1	3,427,350	1,105,780	2,321,580	32.3	6.3	4.9	16.8
Top 0.1 Percent	0	0.0	20,949,630	6,934,530	14,015,100	33.1	4.0	3.1	11.0

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 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) 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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2025 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	12,270	22.1	25,740	-2,040	27,780	-7.9	3.5	4.7	-1.5
Second Quintile	12,310	22.1	56,350	3,270	53,080	5.8	7.7	9.0	2.3
Middle Quintile	11,120	20.0	101,140	12,610	88,530	12.5	12.5	13.6	8.1
Fourth Quintile	10,200	18.3	176,030	29,930	146,100	17.0	20.0	20.6	17.7
Top Quintile	9,580	17.2	527,180	132,080	395,100	25.1	56.3	52.3	73.2
All	55,670	100.0	161,100	31,040	130,060	19.3	100.0	100.0	100.0
Addendum									
80-90	4,820	8.7	267,220	53,270	213,950	19.9	14.4	14.2	14.9
90-95	2,320	4.2	390,860	84,890	305,960	21.7	10.1	9.8	11.4
95-99	1,940	3.5	666,680	165,220	501,460	24.8	14.4	13.4	18.5
Top 1 Percent	500	0.9	3,133,230	984,920	2,148,310	31.4	17.4	14.8	28.4
Top 0.1 Percent	50	0.1	14,190,660	4,596,350	9,594,320	32.4	8.0	6.7	13.4

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 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) 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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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 T18-0068
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2025 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	7,460	15.3	16,350	290	16,070	1.7	2.3	2.7	0.3
Second Quintile	11,760	24.1	37,380	1,060	36,330	2.8	8.3	9.6	1.5
Middle Quintile	11,450	23.5	67,410	4,430	62,980	6.6	14.5	16.1	5.9
Fourth Quintile	9,550	19.6	114,940	13,280	101,670	11.6	20.6	21.7	14.8
Top Quintile	8,040	16.5	359,220	82,360	276,850	22.9	54.2	49.8	77.1
All	48,800	100.0	109,200	17,600	91,600	16.1	100.0	100.0	100.0
Addendum									
80-90	4,170	8.6	183,390	30,030	153,360	16.4	14.4	14.3	14.6
90-95	2,010	4.1	262,520	49,060	213,460	18.7	9.9	9.6	11.5
95-99	1,490	3.1	448,530	98,960	349,570	22.1	12.5	11.6	17.1
Top 1 Percent	370	0.8	2,485,910	779,410	1,706,500	31.4	17.4	14.3	33.9
Top 0.1 Percent	40	0.1	11,356,700	3,771,120	7,585,580	33.2	9.4	7.5	19.3

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

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) 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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(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.