

Table T18-0069
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2026 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	11,190	6.2	6,440	310	6,120	4.9	0.3	0.4	0.1
10-20	18,820	10.4	18,400	570	17,830	3.1	1.5	1.9	0.2
20-30	19,590	10.8	30,080	1,330	28,750	4.4	2.6	3.1	0.6
30-40	16,990	9.4	42,150	3,110	39,050	7.4	3.1	3.7	1.1
40-50	14,050	7.8	54,240	5,340	48,900	9.9	3.3	3.8	1.6
50-75	27,410	15.1	74,680	9,640	65,040	12.9	9.0	9.8	5.7
75-100	18,620	10.3	105,120	16,490	88,630	15.7	8.6	9.1	6.6
100-200	34,430	19.0	170,600	31,710	138,890	18.6	25.8	26.4	23.6
200-500	15,700	8.7	345,170	78,800	266,370	22.8	23.8	23.0	26.7
500-1,000	2,250	1.2	802,940	225,010	577,940	28.0	7.9	7.2	10.9
More than 1,000	860	0.5	3,677,070	1,214,130	2,462,940	33.0	13.9	11.7	22.6
All	181,110	100.0	125,760	25,560	100,200	20.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

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

(1) Calendar year. Baseline is the law in place for 2026 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 T18-0069
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2026 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	6,500	440	6,060	6.8	1.0	1.1	0.4
10-20	13,790	16.2	18,290	1,120	17,170	6.1	4.3	4.9	1.4
20-30	12,430	14.6	29,920	2,190	27,730	7.3	6.3	7.2	2.5
30-40	9,540	11.2	42,090	4,220	37,870	10.0	6.8	7.5	3.7
40-50	7,640	9.0	54,110	6,680	47,420	12.4	7.0	7.5	4.6
50-75	13,770	16.1	74,370	11,560	62,810	15.6	17.3	18.0	14.5
75-100	7,720	9.1	104,270	19,780	84,490	19.0	13.6	13.6	13.9
100-200	8,570	10.1	162,060	35,250	126,810	21.8	23.5	22.6	27.5
200-500	1,900	2.2	334,820	85,450	249,370	25.5	10.8	9.9	14.8
500-1,000	220	0.3	791,930	237,570	554,360	30.0	2.9	2.5	4.7
More than 1,000	100	0.1	3,803,020	1,348,220	2,454,810	35.5	6.3	5.0	11.9
All	85,280	100.0	69,250	12,890	56,360	18.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

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

(1) Calendar year. Baseline is the law in place for 2026 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 T18-0069
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2026 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	1,400	2.1	5,140	180	4,960	3.4	0.1	0.1	0.0
10-20	2,250	3.3	18,630	280	18,340	1.5	0.3	0.4	0.0
20-30	3,180	4.7	30,500	760	29,750	2.5	0.7	0.8	0.1
30-40	3,500	5.2	42,310	1,310	41,010	3.1	1.0	1.3	0.2
40-50	3,220	4.8	54,360	2,840	51,520	5.2	1.2	1.5	0.3
50-75	7,700	11.4	75,390	6,650	68,740	8.8	4.0	4.7	1.6
75-100	7,700	11.4	106,310	13,290	93,020	12.5	5.6	6.3	3.2
100-200	22,370	33.1	175,470	30,430	145,040	17.3	27.1	28.6	21.6
200-500	13,170	19.5	347,810	77,940	269,870	22.4	31.6	31.3	32.5
500-1,000	1,970	2.9	804,890	223,770	581,120	27.8	10.9	10.1	13.9
More than 1,000	720	1.1	3,525,820	1,154,420	2,371,400	32.7	17.6	15.1	26.4
All	67,570	100.0	214,700	46,720	167,970	21.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

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

(1) Calendar year. Baseline is the law in place for 2026 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 T18-0069
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2026 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	720	2.9	7,910	-1,130	9,040	-14.3	0.3	0.4	-0.3
10-20	2,530	10.3	18,790	-2,310	21,100	-12.3	2.5	3.3	-2.3
20-30	3,660	14.9	30,190	-1,330	31,520	-4.4	5.9	7.1	-1.9
30-40	3,600	14.6	42,130	1,530	40,590	3.6	8.0	9.0	2.2
40-50	2,850	11.6	54,400	4,150	50,260	7.6	8.2	8.8	4.6
50-75	5,090	20.7	74,480	8,310	66,170	11.2	20.1	20.7	16.5
75-100	2,640	10.7	104,440	15,280	89,160	14.6	14.6	14.5	15.8
100-200	2,950	12.0	159,750	30,110	129,640	18.9	25.0	23.4	34.7
200-500	480	2.0	317,110	73,630	243,490	23.2	8.1	7.2	13.9
500-1,000	40	0.2	795,520	226,600	568,920	28.5	1.7	1.4	3.5
More than 1,000	20	0.1	5,486,090	1,798,300	3,687,790	32.8	5.5	4.3	13.2
All	24,620	100.0	76,610	10,390	66,220	13.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

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

(1) Calendar year. Baseline is the law in place for 2026 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 T18-0069
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2026 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	1,120	2.0	7,680	-1,200	8,890	-15.7	0.1	0.1	-0.1
10-20	3,850	6.9	18,860	-2,380	21,240	-12.6	0.8	1.1	-0.5
20-30	5,450	9.8	30,190	-1,460	31,650	-4.8	1.8	2.4	-0.4
30-40	5,350	9.6	42,060	1,170	40,890	2.8	2.4	3.0	0.3
40-50	4,130	7.4	54,380	3,690	50,700	6.8	2.4	2.8	0.8
50-75	8,040	14.4	74,630	7,880	66,750	10.6	6.4	7.3	3.3
75-100	5,580	10.0	105,200	14,590	90,610	13.9	6.3	6.9	4.2
100-200	13,060	23.4	173,890	31,290	142,600	18.0	24.4	25.3	21.0
200-500	7,470	13.4	348,460	79,230	269,230	22.7	28.0	27.3	30.4
500-1,000	1,200	2.2	804,010	226,210	577,800	28.1	10.4	9.4	13.9
More than 1,000	460	0.8	3,460,780	1,143,500	2,317,270	33.0	17.1	14.5	27.0
All	55,900	100.0	166,520	34,850	131,670	20.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

* 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 2026 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 T18-0069
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2026 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	3.9	5,350	130	5,220	2.5	0.2	0.2	0.0
10-20	4,840	9.7	19,000	350	18,650	1.9	1.6	1.9	0.2
20-30	6,340	12.7	30,110	770	29,340	2.6	3.4	4.0	0.5
30-40	5,460	10.9	42,030	1,460	40,570	3.5	4.1	4.8	0.8
40-50	4,600	9.2	54,290	2,770	51,520	5.1	4.5	5.1	1.3
50-75	8,600	17.2	74,580	6,050	68,530	8.1	11.4	12.7	5.4
75-100	5,460	10.9	105,340	12,160	93,190	11.5	10.3	11.0	6.9
100-200	8,580	17.2	167,000	26,640	140,360	16.0	25.5	25.9	23.6
200-500	2,980	6.0	347,600	76,930	270,670	22.1	18.4	17.3	23.6
500-1,000	400	0.8	803,910	222,160	581,750	27.6	5.8	5.1	9.3
More than 1,000	200	0.4	4,168,190	1,377,920	2,790,270	33.1	14.7	11.9	28.1
All	49,930	100.0	112,470	19,410	93,060	17.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.1

* 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 2026 as of 8/23/2018. For more information on TPC's baseline definitions, see:

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(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.