

Table T20-0012
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	12,660	7.4	5,280	280	5,010	5.2	0.4	0.5	0.1
10-20	22,150	12.9	14,680	360	14,320	2.5	2.0	2.4	0.3
20-30	19,080	11.1	24,190	980	23,210	4.1	2.8	3.3	0.6
30-40	15,650	9.1	34,070	2,410	31,660	7.1	3.3	3.7	1.3
40-50	13,210	7.7	43,850	4,130	39,720	9.4	3.5	3.9	1.8
50-75	24,690	14.3	60,040	7,240	52,790	12.1	9.0	9.7	5.9
75-100	16,240	9.4	84,630	12,340	72,300	14.6	8.4	8.8	6.7
100-200	30,920	17.9	136,910	23,880	113,030	17.4	25.8	26.1	24.5
200-500	13,930	8.1	279,820	59,330	220,490	21.2	23.8	22.9	27.4
500-1,000	1,780	1.0	656,640	159,980	496,660	24.4	7.1	6.6	9.5
More than 1,000	770	0.4	2,984,620	855,430	2,129,190	28.7	13.9	12.2	21.7
All	172,380	100.0	95,230	17,480	77,750	18.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0012
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	9,940	12.1	5,350	380	4,960	7.2	1.3	1.4	0.5
10-20	15,930	19.4	14,570	850	13,720	5.8	5.5	6.3	1.8
20-30	11,600	14.1	24,110	2,010	22,100	8.3	6.6	7.4	3.2
30-40	8,940	10.9	34,080	3,720	30,360	10.9	7.2	7.8	4.5
40-50	7,290	8.9	43,870	5,690	38,180	13.0	7.6	8.0	5.6
50-75	12,420	15.1	59,630	9,180	50,450	15.4	17.6	18.0	15.5
75-100	6,360	7.7	84,070	15,450	68,620	18.4	12.7	12.6	13.4
100-200	7,300	8.9	129,230	26,770	102,460	20.7	22.4	21.5	26.6
200-500	1,560	1.9	270,950	62,520	208,430	23.1	10.0	9.3	13.3
500-1,000	160	0.2	663,440	190,920	472,520	28.8	2.5	2.1	4.1
More than 1,000	90	0.1	3,016,570	928,520	2,088,050	30.8	6.4	5.4	11.3
All	82,270	100.0	51,230	8,940	42,300	17.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0012
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	1,700	2.7	4,350	130	4,220	3.0	0.1	0.1	0.0
10-20	2,870	4.5	15,020	170	14,850	1.1	0.4	0.5	0.0
20-30	3,510	5.5	24,400	290	24,110	1.2	0.8	1.0	0.1
30-40	3,290	5.2	34,070	770	33,300	2.3	1.1	1.3	0.1
40-50	2,980	4.7	43,870	1,820	42,050	4.2	1.2	1.5	0.3
50-75	7,050	11.0	61,000	4,760	56,240	7.8	4.1	4.7	1.6
75-100	7,220	11.3	85,300	9,730	75,570	11.4	5.8	6.4	3.4
100-200	20,680	32.4	140,710	22,900	117,810	16.3	27.6	28.7	23.0
200-500	11,900	18.6	281,710	58,910	222,800	20.9	31.8	31.2	34.1
500-1,000	1,580	2.5	656,150	156,560	499,590	23.9	9.8	9.3	12.0
More than 1,000	640	1.0	2,847,870	809,540	2,038,330	28.4	17.3	15.4	25.2
All	63,900	100.0	165,090	32,220	132,860	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, see :

(1) Calendar year. Baseline is current law. For a description of current law, 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 T20-0012
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	900	3.9	6,260	-690	6,950	-11.1	0.4	0.5	-0.4
10-20	3,088	13.4	14,946	-2,070	17,020	-13.9	3.5	4.5	-4.4
20-30	3,658	15.9	24,254	-1,820	26,070	-7.5	6.7	8.1	-4.6
30-40	3,067	13.4	34,035	60	33,980	0.2	7.9	8.9	0.1
40-50	2,586	11.3	43,802	2,030	41,770	4.6	8.6	9.2	3.6
50-75	4,532	19.7	59,641	5,340	54,300	9.0	20.4	20.9	16.8
75-100	2,248	9.8	84,158	11,150	73,010	13.3	14.3	13.9	17.4
100-200	2,463	10.7	129,057	22,710	106,350	17.6	24.1	22.2	38.8
200-500	345	1.5	258,774	57,750	201,030	22.3	6.8	5.9	13.8
500-1,000	29	0.1	647,638	178,600	469,040	27.6	1.4	1.1	3.6
More than 1,000	15	0.1	5,340,101	1,527,940	3,812,160	28.6	5.9	4.7	15.4
All	22,971	100.0	57,553	6,290	51,270	10.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0012
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	1,340	2.6	6,260	-820	7,070	-13.0	0.1	0.2	-0.1
10-20	4,530	8.7	14,940	-2,190	17,130	-14.6	1.0	1.4	-0.8
20-30	5,440	10.4	24,210	-1,850	26,060	-7.7	2.0	2.6	-0.8
30-40	4,470	8.5	33,910	-290	34,200	-0.9	2.3	2.8	-0.1
40-50	3,690	7.0	43,870	1,780	42,090	4.1	2.4	2.9	0.5
50-75	7,220	13.8	60,200	5,120	55,080	8.5	6.5	7.3	3.0
75-100	5,060	9.7	84,920	10,660	74,270	12.6	6.4	6.9	4.3
100-200	12,300	23.5	139,780	23,720	116,050	17.0	25.7	26.2	23.3
200-500	6,780	13.0	281,440	60,890	220,550	21.6	28.5	27.4	33.0
500-1,000	920	1.8	655,430	164,820	490,620	25.2	9.0	8.3	12.2
More than 1,000	380	0.7	2,862,030	831,740	2,030,290	29.1	16.3	14.2	25.4
All	52,380	100.0	128,000	23,890	104,120	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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 current law as of 12/24/2019. 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 T20-0012
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 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	1,860	4.5	5,010	70	4,940	1.5	0.3	0.3	0.0
10-20	5,860	14.2	14,910	200	14,710	1.3	2.4	2.8	0.2
20-30	5,280	12.8	24,320	540	23,770	2.2	3.6	4.1	0.6
30-40	4,390	10.6	34,140	950	33,190	2.8	4.2	4.7	0.8
40-50	3,740	9.1	43,660	1,660	42,000	3.8	4.5	5.1	1.2
50-75	6,410	15.5	59,880	3,560	56,320	5.9	10.6	11.7	4.4
75-100	4,150	10.0	84,530	7,350	77,180	8.7	9.7	10.4	5.9
100-200	6,420	15.5	133,910	17,220	116,690	12.9	23.8	24.2	21.4
200-500	2,230	5.4	282,540	50,980	231,560	18.0	17.5	16.7	22.0
500-1,000	330	0.8	659,580	146,390	513,190	22.2	6.1	5.5	9.4
More than 1,000	190	0.5	3,305,170	921,920	2,383,240	27.9	17.3	14.5	33.6
All	41,350	100.0	87,270	12,510	74,760	14.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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 current law as of 12/24/2019. 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.