

Table T20-0014
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2019 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	12,490	7.2	5,380	290	5,090	5.4	0.4	0.5	0.1
10-20	22,010	12.6	15,070	380	14,690	2.5	1.9	2.3	0.3
20-30	19,660	11.3	24,790	1,030	23,760	4.2	2.8	3.3	0.6
30-40	15,860	9.1	34,910	2,500	32,410	7.2	3.2	3.7	1.2
40-50	13,250	7.6	44,860	4,230	40,630	9.4	3.4	3.8	1.7
50-75	24,800	14.2	61,470	7,470	54,000	12.2	8.8	9.5	5.7
75-100	16,610	9.5	86,720	12,730	73,990	14.7	8.3	8.7	6.5
100-200	31,760	18.2	140,330	24,740	115,580	17.6	25.7	26.1	24.1
200-500	14,360	8.2	286,490	61,610	224,880	21.5	23.7	22.9	27.1
500-1,000	1,810	1.0	673,950	167,540	506,410	24.9	7.0	6.5	9.3
More than 1,000	830	0.5	3,067,100	911,890	2,155,210	29.7	14.7	12.7	23.2
All	174,690	100.0	99,280	18,680	80,600	18.8	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 T20-0014
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2019 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	9,880	11.8	5,450	400	5,050	7.4	1.2	1.4	0.5
10-20	16,010	19.1	14,980	870	14,110	5.8	5.4	6.2	1.8
20-30	12,130	14.5	24,690	2,050	22,650	8.3	6.7	7.5	3.1
30-40	9,170	10.9	34,880	3,800	31,080	10.9	7.2	7.8	4.4
40-50	7,450	8.9	44,850	5,740	39,110	12.8	7.5	7.9	5.4
50-75	12,580	15.0	61,110	9,430	51,680	15.4	17.3	17.7	15.0
75-100	6,560	7.8	86,200	15,900	70,290	18.5	12.7	12.6	13.2
100-200	7,500	8.9	132,330	27,900	104,420	21.1	22.3	21.4	26.5
200-500	1,630	2.0	277,620	65,040	212,580	23.4	10.2	9.5	13.4
500-1,000	160	0.2	679,720	199,780	479,950	29.4	2.5	2.1	4.1
More than 1,000	100	0.1	3,156,960	1,001,210	2,155,750	31.7	7.0	5.8	12.4
All	83,830	100.0	53,160	9,430	43,730	17.8	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 T20-0014
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2019 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	1,630	2.5	4,380	140	4,240	3.1	0.1	0.1	0.0
10-20	2,710	4.2	15,340	150	15,190	1.0	0.4	0.5	0.0
20-30	3,520	5.5	25,050	320	24,740	1.3	0.8	1.0	0.1
30-40	3,230	5.0	34,950	790	34,160	2.3	1.0	1.2	0.1
40-50	2,880	4.5	44,870	1,830	43,050	4.1	1.2	1.4	0.2
50-75	6,960	10.8	62,350	4,900	57,460	7.9	3.9	4.5	1.5
75-100	7,280	11.3	87,380	10,020	77,360	11.5	5.7	6.3	3.3
100-200	21,180	32.9	144,310	23,690	120,630	16.4	27.4	28.7	22.5
200-500	12,230	19.0	288,530	61,210	227,320	21.2	31.7	31.2	33.5
500-1,000	1,600	2.5	673,640	163,960	509,680	24.3	9.7	9.2	11.8
More than 1,000	700	1.1	2,927,110	862,640	2,064,470	29.5	18.3	16.1	26.9
All	64,370	100.0	173,090	34,700	138,390	20.1	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 T20-0014
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2019 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	830	3.6	6,410	-740	7,160	-11.6	0.4	0.5	-0.4
10-20	3,019	13.0	15,329	-2,120	17,450	-13.8	3.3	4.3	-4.1
20-30	3,679	15.9	24,862	-1,810	26,680	-7.3	6.6	8.0	-4.2
30-40	3,103	13.4	34,915	140	34,780	0.4	7.8	8.7	0.3
40-50	2,571	11.1	44,888	2,150	42,740	4.8	8.3	8.9	3.5
50-75	4,565	19.7	61,135	5,560	55,570	9.1	20.0	20.6	16.1
75-100	2,334	10.1	86,202	11,510	74,690	13.4	14.5	14.1	17.0
100-200	2,588	11.2	132,192	23,400	108,790	17.7	24.6	22.8	38.4
200-500	373	1.6	262,711	58,380	204,330	22.2	7.0	6.2	13.8
500-1,000	29	0.1	666,485	185,120	481,360	27.8	1.4	1.1	3.4
More than 1,000	16	0.1	5,267,833	1,583,460	3,684,380	30.1	6.1	4.8	16.2
All	23,153	100.0	60,141	6,820	53,320	11.3	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

(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 T20-0014
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2019 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	1,280	2.4	6,370	-820	7,190	-12.9	0.1	0.2	-0.1
10-20	4,500	8.5	15,310	-2,230	17,540	-14.6	1.0	1.4	-0.7
20-30	5,480	10.4	24,810	-1,850	26,660	-7.4	1.9	2.6	-0.8
30-40	4,530	8.6	34,770	-200	34,970	-0.6	2.2	2.8	-0.1
40-50	3,640	6.9	44,930	1,920	43,010	4.3	2.3	2.7	0.5
50-75	7,160	13.6	61,650	5,320	56,330	8.6	6.3	7.1	2.8
75-100	5,090	9.7	86,920	11,000	75,920	12.7	6.3	6.8	4.1
100-200	12,510	23.7	143,040	24,440	118,610	17.1	25.4	26.0	22.6
200-500	6,950	13.2	287,800	62,950	224,840	21.9	28.4	27.4	32.4
500-1,000	930	1.8	674,920	172,510	502,410	25.6	8.9	8.2	11.8
More than 1,000	410	0.8	2,977,290	893,300	2,083,990	30.0	17.4	15.1	27.2
All	52,690	100.0	133,830	25,660	108,170	19.2	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 :

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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.

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Table T20-0014
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2019 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	1,850	4.4	4,960	60	4,900	1.2	0.2	0.3	0.0
10-20	5,680	13.3	15,370	180	15,190	1.2	2.3	2.6	0.2
20-30	5,580	13.1	24,910	550	24,360	2.2	3.6	4.1	0.5
30-40	4,430	10.4	34,940	1,020	33,910	2.9	4.0	4.6	0.8
40-50	3,910	9.2	44,720	1,740	42,980	3.9	4.5	5.1	1.2
50-75	6,530	15.3	61,330	3,810	57,520	6.2	10.3	11.4	4.3
75-100	4,390	10.3	86,550	7,770	78,780	9.0	9.8	10.5	5.9
100-200	6,850	16.1	137,400	18,310	119,090	13.3	24.3	24.8	21.6
200-500	2,350	5.5	289,770	54,110	235,660	18.7	17.6	16.8	21.9
500-1,000	340	0.8	675,950	155,430	520,520	23.0	5.9	5.4	9.1
More than 1,000	200	0.5	3,325,550	975,280	2,350,280	29.3	17.5	14.6	34.2
All	42,590	100.0	90,980	13,650	77,330	15.0	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>

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