

Table T20-0015
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 ¹

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	45,510	26.1	14,230	450	13,780	3.2	3.7	4.5	0.6
Second Quintile	38,660	22.1	37,040	2,910	34,130	7.9	8.3	9.4	3.4
Middle Quintile	35,420	20.3	68,690	8,940	59,750	13.0	14.0	15.0	9.7
Fourth Quintile	29,260	16.8	122,090	20,490	101,590	16.8	20.6	21.1	18.4
Top Quintile	24,600	14.1	376,170	89,720	286,460	23.9	53.4	50.1	67.6
All	174,690	100.0	99,280	18,680	80,600	18.8	100.0	100.0	100.0
Addendum									
80-90	12,660	7.3	195,480	38,330	157,150	19.6	14.3	14.1	14.9
90-95	6,070	3.5	281,420	60,440	220,980	21.5	9.9	9.5	11.2
95-99	4,720	2.7	473,040	110,030	363,000	23.3	12.9	12.2	15.9
Top 1 Percent	1,160	0.7	2,460,110	724,140	1,735,970	29.4	16.4	14.2	25.6
Top 0.1 Percent	120	0.1	11,474,060	3,448,370	8,025,690	30.1	7.8	6.7	12.4

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 ¹

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	37,530	21.5	13,360	-90	13,450	-0.7	2.9	3.6	-0.1
Second Quintile	36,320	20.8	32,990	2,090	30,900	6.3	6.9	8.0	2.3
Middle Quintile	35,680	20.4	60,760	7,280	53,480	12.0	12.5	13.6	8.0
Fourth Quintile	32,850	18.8	106,640	17,390	89,250	16.3	20.2	20.8	17.5
Top Quintile	31,070	17.8	320,850	75,720	245,130	23.6	57.5	54.1	72.1
All	174,690	100.0	99,280	18,680	80,600	18.8	100.0	100.0	100.0
Addendum									
80-90	15,940	9.1	167,490	32,880	134,610	19.6	15.4	15.2	16.1
90-95	7,710	4.4	242,810	51,690	191,120	21.3	10.8	10.5	12.2
95-99	6,040	3.5	407,300	93,290	314,010	22.9	14.2	13.5	17.3
Top 1 Percent	1,390	0.8	2,142,400	625,690	1,516,700	29.2	17.1	14.9	26.6
Top 0.1 Percent	140	0.1	10,023,310	3,010,510	7,012,800	30.0	8.1	7.0	13.0

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

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 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

<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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2019 ¹

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	22,850	27.3	10,490	510	9,980	4.9	5.4	6.2	1.5
Second Quintile	19,960	23.8	25,770	2,290	23,480	8.9	11.5	12.8	5.8
Middle Quintile	18,020	21.5	46,460	6,250	40,210	13.5	18.8	19.8	14.2
Fourth Quintile	13,160	15.7	77,080	13,550	63,540	17.6	22.8	22.8	22.6
Top Quintile	9,180	11.0	200,460	48,020	152,450	24.0	41.3	38.2	55.7
All	83,830	100.0	53,160	9,430	43,730	17.8	100.0	100.0	100.0
Addendum									
80-90	5,270	6.3	119,780	24,900	94,880	20.8	14.2	13.7	16.6
90-95	2,150	2.6	170,260	36,930	133,330	21.7	8.2	7.8	10.1
95-99	1,480	1.8	281,630	65,740	215,890	23.3	9.3	8.7	12.3
Top 1 Percent	270	0.3	1,551,190	483,780	1,067,410	31.2	9.6	8.0	16.8
Top 0.1 Percent	30	0.0	6,714,230	2,115,180	4,599,050	31.5	4.9	4.0	8.6

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2019 ¹

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	7,310	11.4	17,320	-100	17,420	-0.6	1.1	1.4	0.0
Second Quintile	8,470	13.2	43,280	2,210	41,070	5.1	3.3	3.9	0.8
Middle Quintile	11,720	18.2	79,750	8,620	71,120	10.8	8.4	9.4	4.5
Fourth Quintile	16,220	25.2	131,120	20,380	110,740	15.5	19.1	20.2	14.8
Top Quintile	20,200	31.4	375,860	88,070	287,780	23.4	68.2	65.3	79.7
All	64,370	100.0	173,090	34,700	138,390	20.1	100.0	100.0	100.0
Addendum									
80-90	9,640	15.0	194,930	37,360	157,570	19.2	16.9	17.1	16.1
90-95	5,180	8.0	275,400	58,320	217,080	21.2	12.8	12.6	13.5
95-99	4,340	6.7	453,720	103,250	350,470	22.8	17.7	17.1	20.1
Top 1 Percent	1,040	1.6	2,222,510	641,290	1,581,220	28.9	20.8	18.5	30.0
Top 0.1 Percent	100	0.2	10,610,780	3,171,320	7,439,470	29.9	9.3	8.1	13.9

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2019 ¹

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	6,990	30.2	18,700	-2,110	20,800	-11.3	9.4	11.8	-9.3
Second Quintile	7,270	31.4	41,080	1,230	39,850	3.0	21.5	23.5	5.7
Middle Quintile	5,020	21.7	69,480	7,670	61,810	11.0	25.1	25.2	24.4
Fourth Quintile	2,710	11.7	110,260	18,560	91,700	16.8	21.4	20.1	31.8
Top Quintile	1,130	4.9	279,460	66,370	213,090	23.8	22.6	19.5	47.4
All	23,150	100.0	60,140	6,820	53,320	11.3	100.0	100.0	100.0
Addendum									
80-90	740	3.2	166,080	33,100	132,980	19.9	8.8	7.9	15.4
90-95	250	1.1	226,300	48,320	177,980	21.4	4.1	3.7	7.8
95-99	110	0.5	378,480	91,980	286,500	24.3	3.0	2.6	6.4
Top 1 Percent	30	0.1	3,340,980	1,000,340	2,340,640	29.9	6.7	5.3	17.8
Top 0.1 Percent	0	0.0	21,548,910	6,459,820	15,089,090	30.0	4.6	3.6	12.1

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2019 ¹

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	11,280	21.4	19,610	-2,040	21,640	-10.4	3.1	4.3	-1.7
Second Quintile	11,280	21.4	44,660	1,680	42,980	3.8	7.1	8.5	1.4
Middle Quintile	10,560	20.0	82,740	10,030	72,710	12.1	12.4	13.5	7.8
Fourth Quintile	10,070	19.1	143,570	24,790	118,780	17.3	20.5	21.0	18.5
Top Quintile	9,280	17.6	432,700	107,620	325,090	24.9	56.9	52.9	73.9
All	52,690	100.0	133,830	25,660	108,170	19.2	100.0	100.0	100.0
Addendum									
80-90	4,700	8.9	221,300	45,780	175,530	20.7	14.8	14.5	15.9
90-95	2,330	4.4	318,560	71,950	246,610	22.6	10.5	10.1	12.4
95-99	1,780	3.4	537,770	131,950	405,820	24.5	13.6	12.7	17.3
Top 1 Percent	470	0.9	2,725,070	813,770	1,911,300	29.9	18.1	15.7	28.2
Top 0.1 Percent	50	0.1	12,948,940	3,887,300	9,061,630	30.0	8.4	7.3	13.1

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

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 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) 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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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 T20-0015
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2019 ¹

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	6,930	16.3	12,770	140	12,630	1.1	2.3	2.7	0.2
Second Quintile	10,670	25.1	29,690	670	29,020	2.3	8.2	9.4	1.2
Middle Quintile	9,820	23.1	55,150	2,880	52,270	5.2	14.0	15.6	4.9
Fourth Quintile	7,960	18.7	95,830	9,720	86,110	10.1	19.7	20.8	13.3
Top Quintile	6,730	15.8	321,490	69,040	252,450	21.5	55.9	51.6	80.0
All	42,590	100.0	90,980	13,650	77,330	15.0	100.0	100.0	100.0
Addendum									
80-90	3,410	8.0	150,350	22,080	128,270	14.7	13.2	13.3	13.0
90-95	1,630	3.8	216,040	37,150	178,890	17.2	9.1	8.8	10.4
95-99	1,330	3.1	373,320	73,720	299,610	19.8	12.8	12.1	16.8
Top 1 Percent	370	0.9	2,176,670	625,290	1,551,380	28.7	20.8	17.4	39.8
Top 0.1 Percent	50	0.1	9,099,240	2,717,430	6,381,810	29.9	11.1	9.2	22.1

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

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 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) 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 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

(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.