Table T20-0019
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 [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	46,820	25.7	18,380	620	17,760	3.4	3.8	4.6	0.7
Second Quintile	40,270	22.1	46,700	3,780	42,920	8.1	8.4	9.6	3.5
Middle Quintile	37,170	20.4	85,800	11,650	74,150	13.6	14.2	15.2	10.0
Fourth Quintile	30,660	16.8	152,170	26,370	125,800	17.3	20.8	21.3	18.6
Top Quintile	25,740	14.1	458,660	113,000	345,660	24.6	52.7	49.2	67.0
All	182,030	100.0	123,180	23,850	99,330	19.4	100.0	100.0	100.0
Addendum									
80-90	13,290	7.3	244,560	50,020	194,540	20.5	14.5	14.3	15.3
90-95	6,350	3.5	350,490	77,460	273,030	22.1	9.9	9.6	11.3
95-99	4,920	2.7	599,850	146,440	453,420	24.4	13.2	12.3	16.6
Top 1 Percent	1,190	0.7	2,850,480	870,070	1,980,420	30.5	15.1	13.0	23.8
Top 0.1 Percent	120	0.1	12,676,500	4,002,820	8,673,680	31.6	6.9	5.8	11.2

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% $27,900; 40% $55,100; 60% $97,800; 80% $177,600; 90% $258,000; 95% $368,300; 99% $881,800; 99.9% $3,870,800.

(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 T20-0019
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 [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	38,320	21.1	17,250	-20	17,270	-0.1	3.0	3.7	0.0
Second Quintile	37,980	20.9	41,670	2,990	38,680	7.2	7.1	8.1	2.6
Middle Quintile	37,350	20.5	76,080	9,300	66,780	12.2	12.7	13.8	8.0
Fourth Quintile	34,640	19.0	132,530	22,460	110,070	17.0	20.5	21.1	17.9
Top Quintile	32,370	17.8	393,220	95,590	297,640	24.3	56.8	53.3	71.3
All	182,030	100.0	123,180	23,850	99,330	19.4	100.0	100.0	100.0
Addendum									
80-90	16,510	9.1	210,280	42,490	167,790	20.2	15.5	15.3	16.2
90-95	8,140	4.5	302,530	66,200	236,340	21.9	11.0	10.6	12.4
95-99	6,250	3.4	515,670	123,560	392,120	24.0	14.4	13.5	17.8
Top 1 Percent	1,460	0.8	2,438,710	738,610	1,700,090	30.3	15.9	13.8	24.9
Top 0.1 Percent	150	0.1	11,032,040	3,480,950	7,551,090	31.6	7.2	6.1	11.7

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
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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700;
90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.
(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 T20-0019
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2025 [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	22,930	26.4	13,440	680	12,760	5.1	5.3	6.1	1.5
Second Quintile	21,020	24.2	32,610	2,870	29,740	8.8	11.8	13.1	5.8
Middle Quintile	18,560	21.3	58,230	7,450	50,780	12.8	18.5	19.7	13.2
Fourth Quintile	14,160	16.3	96,190	17,200	78,980	17.9	23.3	23.3	23.3
Top Quintile	9,510	10.9	250,580	61,330	189,250	24.5	40.9	37.6	55.9
All	86,930	100.0	67,110	12,010	55,100	17.9	100.0	100.0	100.0
Addendum									
80-90	5,310	6.1	150,180	31,390	118,790	20.9	13.7	13.2	16.0
90-95	2,290	2.6	214,620	47,540	167,080	22.2	8.4	8.0	10.4
95-99	1,600	1.8	350,900	84,300	266,610	24.0	9.6	8.9	12.9
Top 1 Percent	310	0.4	1,697,890	550,710	1,147,180	32.4	9.2	7.5	16.6
Top 0.1 Percent	30	0.0	7,650,080	2,545,310	5,104,760	33.3	4.3	3.5	7.9

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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700;
90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.
(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 T20-0019
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2025 [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	7,350	11.0	22,340	-30	22,370	-0.1	1.2	1.5	0.0
Second Quintile	8,840	13.2	55,190	3,380	51,800	6.1	3.4	4.0	1.0
Middle Quintile	12,500	18.7	99,100	11,400	87,700	11.5	8.7	9.7	4.8
Fourth Quintile	16,770	25.1	163,880	26,690	137,190	16.3	19.2	20.3	15.1
Top Quintile	21,020	31.4	458,800	110,830	347,970	24.2	67.5	64.6	78.8
All	66,940	100.0	213,440	44,150	169,290	20.7	100.0	100.0	100.0
Addendum									
80-90	10,140	15.1	243,400	48,440	194,960	19.9	17.3	17.4	16.6
90-95	5,420	8.1	342,920	74,670	268,250	21.8	13.0	12.8	13.7
95-99	4,390	6.6	580,960	138,850	442,110	23.9	17.8	17.1	20.6
Top 1 Percent	1,070	1.6	2,582,920	769,420	1,813,500	29.8	19.4	17.2	27.9
Top 0.1 Percent	100	0.2	11,744,390	3,660,680	8,083,700	31.2	8.3	7.2	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 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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700; 90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.

(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 T20-0019
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2025 [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	7,550	31.2	23,980	-2,260	26,240	-9.4	10.1	12.6	-7.7
Second Quintile	7,430	30.7	51,640	2,650	48,990	5.1	21.4	23.1	8.9
Middle Quintile	5,170	21.4	86,850	10,540	76,320	12.1	25.0	25.1	24.7
Fourth Quintile	2,800	11.6	138,000	24,290	113,710	17.6	21.6	20.3	30.8
Top Quintile	1,180	4.9	331,980	80,760	251,210	24.3	21.9	18.9	43.3
All	24,180	100.0	74,230	9,140	65,090	12.3	100.0	100.0	100.0
Addendum									
80-90	770	3.2	208,560	43,380	165,170	20.8	8.9	8.1	15.1
90-95	270	1.1	283,280	62,370	220,910	22.0	4.3	3.8	7.7
95-99	120	0.5	490,430	123,920	366,510	25.3	3.2	2.7	6.6
Top 1 Percent	30	0.1	3,602,350	1,128,180	2,474,170	31.3	5.5	4.3	14.0
Top 0.1 Percent	0	0.0	20,187,850	6,374,270	13,813,580	31.6	3.5	2.8	9.1

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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700;
90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.
(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 T20-0019
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2025 [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	12,370	22.4	24,890	-2,190	27,080	-8.8	3.4	4.6	-1.5
Second Quintile	11,770	21.3	56,250	3,330	52,920	5.9	7.3	8.6	2.2
Middle Quintile	10,900	19.7	103,320	13,520	89,800	13.1	12.4	13.5	8.1
Fourth Quintile	10,330	18.7	180,130	32,730	147,410	18.2	20.5	21.0	18.6
Top Quintile	9,680	17.5	529,330	135,690	393,650	25.6	56.4	52.5	72.4
All	55,290	100.0	164,230	32,810	131,420	20.0	100.0	100.0	100.0
Addendum									
80-90	4,920	8.9	276,370	59,320	217,050	21.5	15.0	14.7	16.1
90-95	2,360	4.3	397,270	92,320	304,950	23.2	10.3	9.9	12.0
95-99	1,910	3.5	682,250	175,240	507,010	25.7	14.4	13.4	18.5
Top 1 Percent	490	0.9	3,119,220	960,400	2,158,810	30.8	16.8	14.5	25.8
Top 0.1 Percent	50	0.1	13,821,130	4,337,970	9,483,170	31.4	7.3	6.3	11.5

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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700;
90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.
(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 T20-0019
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2025 [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	6,960	14.2	15,950	240	15,710	1.5	2.0	2.3	0.2
Second Quintile	11,990	24.4	37,610	910	36,700	2.4	8.1	9.4	1.3
Middle Quintile	12,130	24.7	68,180	4,030	64,150	5.9	14.9	16.6	5.7
Fourth Quintile	9,470	19.3	118,120	13,230	104,890	11.2	20.2	21.2	14.6
Top Quintile	8,040	16.4	376,680	83,220	293,460	22.1	54.6	50.4	77.8
All	49,180	100.0	112,810	17,500	95,310	15.5	100.0	100.0	100.0
Addendum									
80-90	4,060	8.3	188,200	29,560	158,640	15.7	13.8	13.8	14.0
90-95	2,010	4.1	272,480	49,380	223,100	18.1	9.9	9.6	11.5
95-99	1,570	3.2	462,040	96,850	365,190	21.0	13.1	12.3	17.7
Top 1 Percent	400	0.8	2,480,760	745,200	1,735,560	30.0	17.9	14.8	34.6
Top 0.1 Percent	50	0.1	10,282,930	3,249,960	7,032,980	31.6	9.2	7.5	18.8

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% $19,400; 40% $37,500; 60% $64,700; 80% $108,700;
90% $157,200; 95% $221,600; 99% $509,400; 99.9% $2,232,100.
(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.