

**Table T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	47,120	25.7	19,050	720	18,330	3.8	3.8	4.7	0.7
<b>Second Quintile</b>	40,420	22.1	48,530	4,340	44,190	8.9	8.4	9.6	3.7
<b>Middle Quintile</b>	37,500	20.5	88,890	12,890	76,000	14.5	14.3	15.3	10.2
<b>Fourth Quintile</b>	30,970	16.9	156,940	28,710	128,240	18.3	20.8	21.4	18.7
<b>Top Quintile</b>	25,950	14.2	472,860	122,110	350,750	25.8	52.6	49.0	66.6
<b>All</b>	183,320	100.0	127,370	25,960	101,410	20.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	13,400	7.3	251,110	53,420	197,690	21.3	14.4	14.3	15.0
<b>90-95</b>	6,400	3.5	358,000	82,020	275,990	22.9	9.8	9.5	11.0
<b>95-99</b>	4,960	2.7	617,710	162,440	455,280	26.3	13.1	12.1	16.9
<b>Top 1 Percent</b>	1,200	0.7	2,973,120	939,630	2,033,490	31.6	15.2	13.1	23.6
<b>Top 0.1 Percent</b>	120	0.1	13,302,820	4,260,110	9,042,710	32.0	7.0	6.0	11.0

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$28,400; 40% \$55,800; 60% \$98,900; 80% \$178,300; 90% \$258,100; 95% \$366,900; 99% \$889,700; 99.9% \$3,971,000.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	38,590	21.1	17,870	130	17,740	0.8	3.0	3.7	0.1
<b>Second Quintile</b>	38,110	20.8	43,310	3,480	39,830	8.0	7.1	8.2	2.8
<b>Middle Quintile</b>	37,600	20.5	78,900	10,310	68,590	13.1	12.7	13.9	8.2
<b>Fourth Quintile</b>	34,910	19.0	136,840	24,400	112,440	17.8	20.5	21.1	17.9
<b>Top Quintile</b>	32,750	17.9	404,260	102,990	301,270	25.5	56.7	53.1	70.9
<b>All</b>	183,320	100.0	127,370	25,960	101,410	20.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	16,720	9.1	215,510	45,390	170,120	21.1	15.4	15.3	15.9
<b>90-95</b>	8,270	4.5	308,670	70,430	238,240	22.8	10.9	10.6	12.2
<b>95-99</b>	6,280	3.4	530,170	136,000	394,170	25.7	14.3	13.3	18.0
<b>Top 1 Percent</b>	1,480	0.8	2,537,570	795,960	1,741,610	31.4	16.1	13.9	24.7
<b>Top 0.1 Percent</b>	150	0.1	11,607,580	3,714,480	7,893,100	32.0	7.3	6.2	11.5

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	23,040	26.3	13,880	730	13,150	5.3	5.3	6.1	1.5
<b>Second Quintile</b>	21,000	24.0	33,870	3,060	30,810	9.0	11.7	13.0	5.7
<b>Middle Quintile</b>	18,640	21.3	60,390	8,110	52,280	13.4	18.5	19.6	13.3
<b>Fourth Quintile</b>	14,240	16.3	99,470	18,570	80,900	18.7	23.2	23.2	23.3
<b>Top Quintile</b>	9,810	11.2	255,800	64,620	191,180	25.3	41.1	37.8	55.9
<b>All</b>	87,480	100.0	69,710	12,950	56,760	18.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,490	6.3	154,480	33,780	120,700	21.9	13.9	13.4	16.4
<b>90-95</b>	2,380	2.7	220,130	50,760	169,370	23.1	8.6	8.1	10.7
<b>95-99</b>	1,620	1.9	359,010	90,120	268,900	25.1	9.5	8.8	12.9
<b>Top 1 Percent</b>	320	0.4	1,756,620	574,270	1,182,350	32.7	9.1	7.5	16.0
<b>Top 0.1 Percent</b>	30	0.0	8,042,300	2,662,870	5,379,430	33.1	4.2	3.5	7.5

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	7,420	11.0	23,120	190	22,930	0.8	1.2	1.5	0.0
<b>Second Quintile</b>	8,950	13.3	57,170	3,960	53,210	6.9	3.5	4.1	1.1
<b>Middle Quintile</b>	12,600	18.7	102,710	12,690	90,020	12.4	8.7	9.8	4.9
<b>Fourth Quintile</b>	16,900	25.1	169,100	29,070	140,030	17.2	19.3	20.4	15.2
<b>Top Quintile</b>	21,060	31.3	474,770	120,970	353,800	25.5	67.4	64.2	78.6
<b>All</b>	67,390	100.0	220,230	48,090	172,140	21.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,120	15.0	250,460	51,890	198,570	20.7	17.1	17.3	16.2
<b>90-95</b>	5,450	8.1	350,630	79,660	270,980	22.7	12.9	12.7	13.4
<b>95-99</b>	4,410	6.6	598,390	154,100	444,290	25.8	17.8	16.9	21.0
<b>Top 1 Percent</b>	1,080	1.6	2,695,440	840,470	1,854,970	31.2	19.6	17.3	28.0
<b>Top 0.1 Percent</b>	100	0.2	12,361,270	3,951,180	8,410,100	32.0	8.4	7.4	12.4

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	7,630	31.3	24,960	-1,830	26,790	-7.3	10.2	12.6	-5.5
<b>Second Quintile</b>	7,460	30.6	53,720	3,870	49,850	7.2	21.4	23.0	11.4
<b>Middle Quintile</b>	5,200	21.4	90,130	12,150	77,980	13.5	25.0	25.1	24.9
<b>Fourth Quintile</b>	2,830	11.6	142,420	26,610	115,810	18.7	21.5	20.2	29.6
<b>Top Quintile</b>	1,210	5.0	338,720	83,610	255,120	24.7	21.8	19.0	39.6
<b>All</b>	24,370	100.0	76,860	10,440	66,430	13.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	780	3.2	213,620	45,740	167,880	21.4	8.9	8.1	14.1
<b>90-95</b>	280	1.2	290,900	66,200	224,700	22.8	4.4	3.9	7.3
<b>95-99</b>	120	0.5	503,880	128,330	375,550	25.5	3.1	2.7	5.8
<b>Top 1 Percent</b>	30	0.1	3,677,410	1,145,970	2,531,440	31.2	5.4	4.3	12.4
<b>Top 0.1 Percent</b>	0	0.0	20,759,420	6,512,080	14,247,350	31.4	3.5	2.7	8.0

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	12,480	22.4	25,860	-1,770	27,630	-6.9	3.4	4.6	-1.1
<b>Second Quintile</b>	11,900	21.4	58,410	4,550	53,860	7.8	7.4	8.6	2.7
<b>Middle Quintile</b>	10,960	19.7	107,200	15,300	91,900	14.3	12.5	13.6	8.4
<b>Fourth Quintile</b>	10,410	18.7	185,590	35,550	150,040	19.2	20.5	21.0	18.4
<b>Top Quintile</b>	9,720	17.5	546,590	147,640	398,950	27.0	56.3	52.2	71.5
<b>All</b>	55,700	100.0	169,420	36,040	133,390	21.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,960	8.9	283,740	63,050	220,680	22.2	14.9	14.7	15.6
<b>90-95</b>	2,360	4.2	406,630	99,300	307,330	24.4	10.2	9.7	11.7
<b>95-99</b>	1,910	3.4	706,090	196,500	509,590	27.8	14.3	13.1	18.7
<b>Top 1 Percent</b>	490	0.9	3,273,370	1,050,730	2,222,640	32.1	16.9	14.6	25.5
<b>Top 0.1 Percent</b>	50	0.1	14,580,940	4,663,290	9,917,650	32.0	7.5	6.5	11.2

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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 T20-0021**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2026 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	7,090	14.1	16,590	230	16,360	1.4	2.0	2.4	0.2
<b>Second Quintile</b>	12,230	24.4	39,070	980	38,090	2.5	8.2	9.5	1.2
<b>Middle Quintile</b>	12,440	24.8	70,550	4,570	65,980	6.5	15.0	16.8	5.9
<b>Fourth Quintile</b>	9,710	19.3	122,030	14,840	107,180	12.2	20.2	21.3	14.9
<b>Top Quintile</b>	8,180	16.3	389,620	91,240	298,380	23.4	54.4	49.9	77.4
<b>All</b>	50,250	100.0	116,540	19,190	97,350	16.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,090	8.1	193,230	32,860	160,370	17.0	13.5	13.4	13.9
<b>90-95</b>	2,070	4.1	278,160	53,790	224,370	19.3	9.8	9.5	11.5
<b>95-99</b>	1,610	3.2	473,580	108,190	365,400	22.8	13.0	12.0	18.1
<b>Top 1 Percent</b>	410	0.8	2,573,880	793,660	1,780,230	30.8	18.1	15.0	33.8
<b>Top 0.1 Percent</b>	50	0.1	10,817,850	3,423,460	7,394,390	31.7	9.3	7.6	17.9

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

Number of AMT Taxpayers (millions). Baseline: 6.8

\* 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% \$19,700; 40% \$38,000; 60% \$65,400; 80% \$109,400; 90% \$157,600; 95% \$222,500; 99% \$513,700; 99.9% \$2,282,500.

(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.