

**Table T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	10,270	5.5	6,670	290	6,380	4.4	0.3	0.3	0.1
<b>10-20</b>	17,870	9.5	19,260	560	18,700	2.9	1.3	1.6	0.2
<b>20-30</b>	19,700	10.5	31,590	1,370	30,220	4.3	2.4	2.8	0.5
<b>30-40</b>	16,150	8.6	44,180	2,970	41,220	6.7	2.7	3.2	0.9
<b>40-50</b>	13,800	7.4	56,730	5,170	51,570	9.1	3.0	3.4	1.3
<b>50-75</b>	28,550	15.2	78,280	9,770	68,510	12.5	8.5	9.3	5.2
<b>75-100</b>	19,370	10.3	110,250	17,010	93,240	15.4	8.1	8.6	6.2
<b>100-200</b>	37,850	20.2	178,800	33,110	145,690	18.5	25.6	26.2	23.4
<b>200-500</b>	18,580	9.9	359,490	81,430	278,070	22.7	25.3	24.5	28.3
<b>500-1,000</b>	2,750	1.5	836,210	229,380	606,830	27.4	8.7	7.9	11.8
<b>More than 1,000</b>	1,030	0.6	3,617,940	1,138,070	2,479,870	31.5	14.2	12.2	22.0
<b>All</b>	187,320	100.0	141,020	28,560	112,460	20.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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 T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,080	9.1	6,740	440	6,300	6.6	0.8	0.9	0.3
<b>10-20</b>	12,920	14.5	19,120	1,210	17,910	6.3	3.5	4.1	1.2
<b>20-30</b>	12,890	14.5	31,420	2,280	29,130	7.3	5.8	6.6	2.3
<b>30-40</b>	9,530	10.7	44,080	3,890	40,190	8.8	6.0	6.7	2.9
<b>40-50</b>	7,820	8.8	56,730	6,120	50,610	10.8	6.3	6.9	3.7
<b>50-75</b>	15,170	17.0	78,200	11,640	66,560	14.9	16.9	17.7	13.7
<b>75-100</b>	8,700	9.8	109,790	19,990	89,800	18.2	13.6	13.7	13.5
<b>100-200</b>	10,480	11.8	170,050	36,780	133,260	21.6	25.4	24.4	29.9
<b>200-500</b>	2,400	2.7	347,200	85,440	261,760	24.6	11.9	11.0	15.9
<b>500-1,000</b>	270	0.3	825,950	244,290	581,670	29.6	3.2	2.8	5.1
<b>More than 1,000</b>	110	0.1	3,875,970	1,284,740	2,591,230	33.2	6.2	5.1	11.3
<b>All</b>	89,170	100.0	78,580	14,450	64,130	18.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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 T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,350	2.0	5,270	160	5,110	3.1	0.0	0.1	0.0
<b>10-20</b>	2,020	2.9	19,390	190	19,210	1.0	0.2	0.3	0.0
<b>20-30</b>	2,820	4.1	31,890	580	31,310	1.8	0.5	0.7	0.1
<b>30-40</b>	3,100	4.5	44,550	1,210	43,350	2.7	0.8	1.0	0.1
<b>40-50</b>	2,900	4.2	56,780	2,740	54,040	4.8	1.0	1.2	0.2
<b>50-75</b>	7,310	10.6	78,970	6,320	72,640	8.0	3.5	4.1	1.3
<b>75-100</b>	7,140	10.4	111,230	13,490	97,740	12.1	4.8	5.4	2.7
<b>100-200</b>	23,060	33.5	184,610	31,450	153,160	17.0	25.6	27.1	20.0
<b>200-500</b>	15,350	22.3	362,840	80,990	281,840	22.3	33.4	33.2	34.4
<b>500-1,000</b>	2,400	3.5	837,690	227,320	610,370	27.1	12.0	11.2	15.1
<b>More than 1,000</b>	870	1.3	3,456,470	1,082,500	2,373,970	31.3	18.1	15.9	26.1
<b>All</b>	68,770	100.0	242,270	52,610	189,660	21.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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 T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	690	2.8	8,420	-1,280	9,690	-15.2	0.3	0.4	-0.3
<b>10-20</b>	2,604	10.4	19,873	-2,570	22,440	-12.9	2.5	3.2	-2.3
<b>20-30</b>	3,639	14.6	31,933	-1,510	33,450	-4.7	5.5	6.7	-1.9
<b>30-40</b>	3,160	12.7	44,105	1,440	42,670	3.3	6.6	7.4	1.6
<b>40-50</b>	2,692	10.8	56,696	4,450	52,240	7.9	7.3	7.8	4.2
<b>50-75</b>	5,055	20.3	77,618	8,340	69,280	10.8	18.7	19.3	14.6
<b>75-100</b>	2,869	11.5	109,437	15,680	93,760	14.3	14.9	14.8	15.6
<b>100-200</b>	3,490	14.0	168,944	31,680	137,270	18.8	28.0	26.4	38.4
<b>200-500</b>	617	2.5	328,297	73,830	254,470	22.5	9.6	8.7	15.8
<b>500-1,000</b>	41	0.2	828,006	238,260	589,750	28.8	1.6	1.4	3.4
<b>More than 1,000</b>	19	0.1	5,365,007	1,647,940	3,717,070	30.7	4.9	3.9	10.9
<b>All</b>	24,929	100.0	84,388	11,570	72,820	13.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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 T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,130	2.0	8,280	-1,310	9,590	-15.9	0.1	0.1	-0.1
<b>10-20</b>	4,020	7.0	19,740	-2,660	22,400	-13.5	0.8	1.1	-0.5
<b>20-30</b>	5,510	9.6	31,800	-1,600	33,410	-5.0	1.7	2.2	-0.4
<b>30-40</b>	4,780	8.4	44,080	1,040	43,040	2.4	2.0	2.5	0.2
<b>40-50</b>	3,860	6.8	56,670	3,990	52,680	7.1	2.1	2.4	0.7
<b>50-75</b>	7,750	13.6	78,190	8,210	69,980	10.5	5.7	6.5	2.8
<b>75-100</b>	5,380	9.4	110,240	15,080	95,160	13.7	5.6	6.1	3.6
<b>100-200</b>	13,810	24.2	182,620	33,100	149,520	18.1	23.7	24.7	20.2
<b>200-500</b>	8,760	15.3	362,530	83,530	279,000	23.0	29.9	29.2	32.4
<b>500-1,000</b>	1,410	2.5	838,200	237,270	600,930	28.3	11.1	10.2	14.8
<b>More than 1,000</b>	540	0.9	3,436,280	1,095,220	2,341,060	31.9	17.4	15.1	26.1
<b>All</b>	57,170	100.0	185,790	39,520	146,260	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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 T20-0022**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,770	3.3	5,350	100	5,250	1.9	0.1	0.2	0.0
<b>10-20</b>	3,900	7.3	19,760	350	19,410	1.8	1.1	1.3	0.1
<b>20-30</b>	5,930	11.1	31,800	640	31,160	2.0	2.8	3.2	0.3
<b>30-40</b>	5,550	10.4	44,340	1,160	43,180	2.6	3.6	4.2	0.6
<b>40-50</b>	5,160	9.7	56,810	2,180	54,620	3.8	4.3	4.9	1.0
<b>50-75</b>	9,660	18.2	78,120	5,260	72,860	6.7	11.0	12.3	4.6
<b>75-100</b>	6,070	11.4	110,480	11,130	99,350	10.1	9.8	10.5	6.1
<b>100-200</b>	9,930	18.7	175,360	25,290	150,080	14.4	25.4	26.0	22.6
<b>200-500</b>	3,750	7.1	360,540	73,410	287,130	20.4	19.8	18.8	24.8
<b>500-1,000</b>	570	1.1	832,500	211,570	620,930	25.4	6.9	6.2	10.8
<b>More than 1,000</b>	250	0.5	4,129,770	1,274,420	2,855,340	30.9	15.0	12.4	28.6
<b>All</b>	53,190	100.0	128,800	20,860	107,930	16.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.4

\* 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.