

Table T20-0226
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	5.4	5.4
10-20	1.3	98.7	0.0	0.0	*	0.2	0.3	0.3	2.5	2.6
20-30	3.1	96.9	0.0	0.2	*	0.4	0.6	0.6	4.2	4.2
30-40	4.1	95.9	0.0	0.3	10	0.3	1.2	1.2	7.2	7.2
40-50	5.7	94.3	0.0	0.4	10	0.3	1.7	1.7	9.4	9.5
50-75	8.1	91.9	0.1	1.4	30	0.3	5.7	5.6	12.1	12.2
75-100	11.9	88.1	0.1	2.0	50	0.4	6.5	6.4	14.7	14.7
100-200	17.6	82.4	0.1	10.6	150	0.6	24.0	23.9	17.6	17.7
200-500	25.8	74.2	0.3	20.4	640	1.0	27.1	27.0	21.5	21.7
500-1,000	35.0	65.0	0.7	14.2	3,510	2.1	9.3	9.4	25.0	25.5
More than 1,000	37.2	62.8	1.3	50.6	27,270	3.0	23.3	23.7	29.9	30.8
All	9.5	90.6	0.3	100.0	260	1.4	100.0	100.0	18.9	19.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,490	7.2	5,380	0.4	290	0.1	5,090	0.5	5.4
10-20	22,010	12.6	15,070	1.9	380	0.3	14,690	2.3	2.5
20-30	19,660	11.3	24,790	2.8	1,030	0.6	23,760	3.3	4.2
30-40	15,860	9.1	34,910	3.2	2,500	1.2	32,410	3.7	7.2
40-50	13,250	7.6	44,860	3.4	4,230	1.7	40,630	3.8	9.4
50-75	24,800	14.2	61,470	8.8	7,460	5.7	54,010	9.5	12.1
75-100	16,610	9.5	86,720	8.3	12,730	6.5	73,990	8.7	14.7
100-200	31,760	18.2	140,330	25.7	24,740	24.0	115,580	26.1	17.6
200-500	14,360	8.2	286,490	23.7	61,640	27.1	224,850	22.9	21.5
500-1,000	1,810	1.0	673,950	7.0	168,370	9.3	505,580	6.5	25.0
More than 1,000	830	0.5	3,067,100	14.7	916,920	23.3	2,150,180	12.7	29.9
All	174,690	100.0	99,280	100.0	18,720	100.0	80,570	100.0	18.9

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2019 as of March 17, 2020. Table shows the tax benefit of the Sec199A deduction for qualified business income. This tax expenditure estimate does not include any potential payroll tax effect.

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T20-0226
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.5	0.5	7.4	7.4
10-20	1.8	98.3	0.0	0.2	*	0.1	1.8	1.8	5.8	5.8
20-30	4.4	95.6	0.0	1.1	10	0.3	3.1	3.1	8.3	8.3
30-40	5.0	95.0	0.0	1.5	10	0.3	4.4	4.4	10.9	10.9
40-50	6.5	93.6	0.0	1.6	10	0.2	5.4	5.4	12.8	12.8
50-75	7.7	92.3	0.1	5.3	30	0.3	14.9	14.9	15.4	15.4
75-100	10.0	90.0	0.1	6.4	60	0.4	13.2	13.1	18.5	18.5
100-200	13.8	86.2	0.2	19.0	160	0.6	26.4	26.4	21.1	21.2
200-500	21.3	78.7	0.3	17.6	690	1.1	13.5	13.5	23.5	23.7
500-1,000	23.4	76.6	0.7	7.9	3,130	1.6	4.1	4.1	29.6	30.0
More than 1,000	30.9	69.1	1.2	39.4	25,690	2.6	12.5	12.7	31.8	32.7
All	5.8	94.2	0.2	100.0	80	0.8	100.0	100.0	17.8	17.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,880	11.8	5,450	1.2	400	0.5	5,050	1.4	7.4
10-20	16,010	19.1	14,980	5.4	870	1.8	14,110	6.2	5.8
20-30	12,130	14.5	24,690	6.7	2,050	3.1	22,650	7.5	8.3
30-40	9,170	10.9	34,880	7.2	3,800	4.4	31,080	7.8	10.9
40-50	7,450	8.9	44,850	7.5	5,740	5.4	39,110	7.9	12.8
50-75	12,580	15.0	61,110	17.3	9,400	14.9	51,710	17.8	15.4
75-100	6,560	7.8	86,200	12.7	15,900	13.2	70,290	12.6	18.5
100-200	7,500	8.9	132,330	22.3	27,910	26.4	104,420	21.4	21.1
200-500	1,630	2.0	277,620	10.2	65,160	13.5	212,460	9.5	23.5
500-1,000	160	0.2	679,720	2.5	201,010	4.1	478,710	2.1	29.6
More than 1,000	100	0.1	3,156,960	7.0	1,005,180	12.5	2,151,780	5.8	31.8
All	83,830	100.0	53,160	100.0	9,440	100.0	43,720	100.0	17.8

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2019 as of March 17, 2020. Table shows the tax benefit of the Sec199A deduction for qualified business income. This tax expenditure estimate does not include any potential payroll tax effect.

<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

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T20-0226
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	3.1	3.1
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.0	1.0
20-30	0.6	99.4	0.0	0.0	0	0.1	0.1	0.1	1.3	1.3
30-40	2.4	97.6	0.0	0.0	*	0.3	0.1	0.1	2.3	2.3
40-50	5.5	94.5	0.0	0.1	10	0.5	0.2	0.2	4.1	4.1
50-75	11.5	88.6	0.1	0.5	30	0.6	1.5	1.5	7.9	7.9
75-100	16.0	84.0	0.1	1.1	50	0.5	3.3	3.2	11.5	11.5
100-200	20.2	79.8	0.1	9.0	150	0.6	22.4	22.2	16.4	16.5
200-500	26.8	73.2	0.3	21.7	630	1.0	33.4	33.3	21.2	21.4
500-1,000	36.4	63.6	0.7	15.8	3,520	2.1	11.8	11.9	24.5	25.0
More than 1,000	38.1	61.9	1.3	51.8	26,670	3.1	27.0	27.4	29.7	30.6
All	16.5	83.5	0.4	100.0	560	1.6	100.0	100.0	20.1	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,630	2.5	4,380	0.1	140	0.0	4,240	0.1	3.1
10-20	2,710	4.2	15,340	0.4	150	0.0	15,190	0.5	1.0
20-30	3,520	5.5	25,050	0.8	320	0.1	24,740	1.0	1.3
30-40	3,230	5.0	34,950	1.0	790	0.1	34,160	1.2	2.3
40-50	2,880	4.5	44,870	1.2	1,830	0.2	43,050	1.4	4.1
50-75	6,960	10.8	62,350	3.9	4,900	1.5	57,450	4.5	7.9
75-100	7,280	11.3	87,380	5.7	10,020	3.3	77,360	6.3	11.5
100-200	21,180	32.9	144,310	27.4	23,690	22.4	120,630	28.7	16.4
200-500	12,230	19.0	288,530	31.7	61,230	33.4	227,300	31.2	21.2
500-1,000	1,600	2.5	673,640	9.7	164,750	11.8	508,890	9.2	24.5
More than 1,000	700	1.1	2,927,110	18.3	868,290	27.0	2,058,820	16.1	29.7
All	64,370	100.0	173,090	100.0	34,780	100.0	138,310	100.0	20.1

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

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(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 T20-0226
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-11.6	-11.6
10-20	0.0	100.0	0.0	0.0	0	0.0	-4.1	-4.0	-13.8	-13.8
20-30	0.4	99.6	0.0	0.1	0	0.0	-4.2	-4.2	-7.3	-7.3
30-40	1.7	98.4	0.0	0.7	*	1.8	0.3	0.3	0.4	0.4
40-50	3.2	96.8	0.0	1.6	10	0.3	3.5	3.5	4.8	4.8
50-75	4.1	95.9	0.0	4.4	10	0.2	16.1	16.0	9.1	9.1
75-100	5.7	94.3	0.0	4.3	20	0.2	17.0	16.9	13.4	13.4
100-200	7.6	92.4	0.1	17.3	80	0.3	38.4	38.2	17.7	17.8
200-500	14.2	85.8	0.2	13.0	400	0.7	13.8	13.8	22.2	22.4
500-1,000	16.7	83.4	0.6	7.1	2,820	1.5	3.4	3.4	27.9	28.3
More than 1,000	35.4	64.6	1.0	51.7	36,810	2.3	16.2	16.5	30.1	30.8
All	3.1	96.9	0.1	100.0	50	0.7	100.0	100.0	11.3	11.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	830	3.6	6,410	0.4	-740	-0.4	7,160	0.5	-11.6
10-20	3,020	13.0	15,330	3.3	-2,120	-4.1	17,450	4.3	-13.8
20-30	3,680	15.9	24,860	6.6	-1,810	-4.2	26,680	8.0	-7.3
30-40	3,100	13.4	34,920	7.8	140	0.3	34,780	8.7	0.4
40-50	2,570	11.1	44,890	8.3	2,150	3.5	42,740	8.9	4.8
50-75	4,570	19.7	61,140	20.0	5,560	16.1	55,570	20.6	9.1
75-100	2,330	10.1	86,200	14.5	11,510	17.0	74,690	14.1	13.4
100-200	2,590	11.2	132,190	24.6	23,400	38.4	108,790	22.8	17.7
200-500	370	1.6	262,710	7.0	58,340	13.8	204,370	6.2	22.2
500-1,000	30	0.1	666,490	1.4	185,700	3.4	480,780	1.1	27.9
More than 1,000	20	0.1	5,267,830	6.1	1,584,120	16.2	3,683,710	4.8	30.1
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3

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

* Non-zero value rounded to zero; ** Insufficient data

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

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(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 T20-0226
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-12.9	-12.9
10-20	0.1	100.0	0.0	0.0	0	0.0	-0.7	-0.7	-14.6	-14.6
20-30	0.5	99.6	0.0	0.0	*	0.0	-0.8	-0.7	-7.4	-7.4
30-40	1.8	98.2	0.0	0.1	*	-1.4	-0.1	-0.1	-0.6	-0.6
40-50	4.1	95.9	0.0	0.2	10	0.5	0.5	0.5	4.3	4.3
50-75	6.9	93.1	0.0	0.7	20	0.4	2.8	2.8	8.6	8.7
75-100	12.5	87.5	0.1	1.2	50	0.5	4.1	4.1	12.7	12.7
100-200	18.1	81.9	0.1	8.8	150	0.6	22.6	22.4	17.1	17.2
200-500	26.0	74.0	0.3	20.7	640	1.0	32.3	32.1	21.9	22.1
500-1,000	31.0	69.0	0.7	15.6	3,640	2.1	11.8	11.9	25.7	26.2
More than 1,000	37.2	62.8	1.3	52.8	27,610	3.1	27.3	27.7	30.2	31.1
All	11.2	88.8	0.4	100.0	410	1.6	100.0	100.0	19.2	19.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,280	2.4	6,370	0.1	-820	-0.1	7,190	0.2	-12.9
10-20	4,500	8.5	15,310	1.0	-2,230	-0.7	17,540	1.4	-14.6
20-30	5,480	10.4	24,810	1.9	-1,850	-0.8	26,660	2.6	-7.4
30-40	4,530	8.6	34,770	2.2	-200	-0.1	34,970	2.8	-0.6
40-50	3,640	6.9	44,930	2.3	1,920	0.5	43,010	2.8	4.3
50-75	7,160	13.6	61,650	6.3	5,320	2.8	56,330	7.1	8.6
75-100	5,090	9.7	86,920	6.3	11,000	4.1	75,920	6.8	12.7
100-200	12,510	23.7	143,040	25.4	24,440	22.6	118,610	26.1	17.1
200-500	6,950	13.2	287,800	28.4	62,970	32.3	224,830	27.4	21.9
500-1,000	930	1.8	674,920	8.9	173,230	11.8	501,700	8.2	25.7
More than 1,000	410	0.8	2,977,290	17.4	897,820	27.3	2,079,480	15.0	30.2
All	52,690	100.0	133,830	100.0	25,710	100.0	108,120	100.0	19.2

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

* 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.

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T20-0226
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.2	1.2
10-20	0.2	99.8	0.0	0.0	0	0.1	0.2	0.2	1.2	1.2
20-30	1.1	98.9	0.0	0.1	*	0.2	0.5	0.5	2.2	2.2
30-40	2.4	97.6	0.0	0.1	*	0.3	0.8	0.8	2.9	2.9
40-50	5.0	95.0	0.0	0.3	10	0.4	1.2	1.2	3.9	3.9
50-75	8.5	91.5	0.0	1.1	20	0.5	4.2	4.2	6.1	6.2
75-100	14.6	85.4	0.1	2.7	60	0.8	5.9	5.8	9.0	9.1
100-200	22.7	77.3	0.2	12.6	190	1.0	21.5	21.3	13.3	13.5
200-500	32.7	67.3	0.4	19.5	850	1.6	21.8	21.8	18.7	19.0
500-1,000	44.6	55.4	0.7	11.5	3,460	2.2	9.1	9.2	23.2	23.8
More than 1,000	39.1	60.9	1.1	52.1	26,070	2.7	34.4	34.7	29.6	30.4
All	9.7	90.3	0.3	100.0	240	1.8	100.0	100.0	15.1	15.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,850	4.4	4,960	0.2	60	0.0	4,900	0.3	1.2
10-20	5,680	13.3	15,370	2.3	180	0.2	15,190	2.6	1.2
20-30	5,580	13.1	24,910	3.6	550	0.5	24,360	4.1	2.2
30-40	4,430	10.4	34,940	4.0	1,020	0.8	33,910	4.6	2.9
40-50	3,910	9.2	44,720	4.5	1,740	1.2	42,980	5.1	3.9
50-75	6,530	15.3	61,330	10.3	3,760	4.2	57,570	11.4	6.1
75-100	4,390	10.3	86,550	9.8	7,770	5.9	78,780	10.5	9.0
100-200	6,850	16.1	137,400	24.3	18,310	21.5	119,080	24.8	13.3
200-500	2,350	5.5	289,770	17.6	54,210	21.8	235,560	16.8	18.7
500-1,000	340	0.8	675,950	5.9	157,110	9.1	518,840	5.3	23.2
More than 1,000	200	0.5	3,325,550	17.5	984,570	34.4	2,340,980	14.5	29.6
All	42,590	100.0	90,980	100.0	13,710	100.0	77,270	100.0	15.1

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

* 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 the law currently in place for 2019 as of March 17, 2020. Table shows the tax benefit of the Sec199A deduction for qualified business income. This tax expenditure estimate does not include any potential payroll tax effect.

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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.