

Table T20-0236
Federal Individual Income Tax Liability
Percentage of Tax Units by Adjusted Gross Income, 2016¹
Baseline: Current Law

Adjusted Gross Income Level (thousands of current dollars)	Tax Units		Percentage of Tax Units within Income Class										
	Number (thousands)	Percent of Total	Individual Income Tax Liability (dollars)										
			0 or Less	More than 0 - 750	More than 750 - 1,500	More than 1,500 - 3,000	More than 3,000 - 5,000	More than 5,000 - 10,000	More than 10,000 - 50,000	More than 50,000	Addendum		
												750 or less	More than 750
Less than 10	40,550	24.1	99.8	0.2	*	*	*	*	*	0.0		100.0	0.0
10-20	22,420	13.3	65.0	29.0	5.9	0.1	*	*	*			94.0	6.0
20-30	18,750	11.1	47.3	10.0	20.1	22.6	*	*	*			57.3	42.7
30-40	15,000	8.9	29.7	7.4	10.7	26.3	25.9	*	*			37.1	62.9
40-50	11,580	6.9	17.8	5.0	6.3	21.3	40.2	9.4	*	*		22.8	77.2
50-75	20,240	12.0	7.2	3.6	3.9	10.8	24.0	45.2	5.2	*		10.8	89.2
75-100	13,000	7.7	1.7	1.1	1.2	4.2	11.3	53.5	27.0	*		2.8	97.2
100-200	18,730	11.1	0.7	0.2	0.2	0.6	1.6	13.6	82.9	*		0.9	99.1
200-500	5,530	3.3	0.2	0.2	0.1	0.1	0.2	0.4	51.7	47.1		0.4	99.6
500-1,000	880	0.5	0.1	0.3	0.1	0.1	*	0.1	0.9	98.4		0.4	99.6
More than 1,000	420	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.3	99.0		0.4	99.6
All	168,340	100.0	43.6	6.6	5.0	8.0	9.0	11.8	13.6	2.3		50.2	49.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

* Non-zero value rounded to zero

(1) Calendar year. Baseline is the law currently in place for 2016 as of March 17, 2020. Table shows federal individual income tax liability net of refundable credits.

(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 the lowest income class but are included in the totals.