

**Table T20-0237**  
**Average Federal Individual Income Tax Liability**  
**by Adjusted Gross Income, 2016<sup>1</sup>**  
**Baseline: Current Law**

Adjusted Gross Income (thousands of current dollars) <sup>2</sup>	Tax Units		
	Number (Thousands)	Percent of Total	Average Federal Income Tax <sup>3</sup>
Less than 10	40,550	24.1	-240
10-20	22,420	13.3	-1,460
20-30	18,750	11.1	-890
30-40	15,000	8.9	920
40-50	11,580	6.9	2,420
50-75	20,240	12.0	4,880
75-100	13,000	7.7	8,160
100-200	18,730	11.1	17,000
200-500	5,530	3.3	54,880
500-1,000	880	0.5	177,570
More than 1,000	420	0.3	899,410
All	168,340	100.0	8,000

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

(1) Calendar year. Baseline is the law currently in place for 2016 as of March 17, 2020.

(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.

(3) Average federal individual income tax liability net of refundable credits.