

Table T21-0079
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	11,160	6.6	5,260	250	5,010	4.8	0.4	0.5	0.1
10-20	21,520	12.7	14,130	380	13,760	2.7	1.9	2.4	0.3
20-30	19,130	11.3	23,310	960	22,350	4.1	2.9	3.4	0.6
30-40	15,520	9.2	32,740	2,390	30,340	7.3	3.2	3.8	1.2
40-50	12,890	7.6	42,110	4,360	37,750	10.4	3.5	3.9	1.8
50-75	24,420	14.4	58,020	7,780	50,240	13.4	9.1	9.8	6.0
75-100	16,740	9.9	81,290	12,860	68,430	15.8	8.7	9.2	6.8
100-200	30,310	17.9	131,490	24,920	106,570	19.0	25.4	25.8	23.9
200-500	14,020	8.3	267,770	62,800	204,970	23.5	24.0	23.0	27.8
500-1,000	1,770	1.0	632,760	177,780	454,980	28.1	7.1	6.4	9.9
More than 1,000	770	0.5	2,818,590	886,190	1,932,390	31.4	13.8	11.9	21.5
All	169,560	100.0	92,380	18,660	73,720	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 T21-0079
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	9,080	11.2	5,300	350	4,960	6.5	1.2	1.4	0.4
10-20	16,200	19.9	14,000	760	13,240	5.4	5.6	6.5	1.6
20-30	11,450	14.1	23,190	1,950	21,240	8.4	6.5	7.4	2.9
30-40	8,520	10.5	32,680	3,670	29,020	11.2	6.9	7.5	4.0
40-50	7,070	8.7	42,110	5,780	36,330	13.7	7.3	7.8	5.3
50-75	12,500	15.4	57,630	9,580	48,050	16.6	17.7	18.2	15.5
75-100	6,700	8.2	80,740	16,070	64,680	19.9	13.3	13.2	13.9
100-200	7,140	8.8	123,980	28,400	95,570	22.9	21.8	20.7	26.2
200-500	1,650	2.0	261,990	68,750	193,240	26.2	10.6	9.7	14.7
500-1,000	180	0.2	626,400	189,540	436,870	30.3	2.7	2.4	4.4
More than 1,000	90	0.1	2,824,170	938,840	1,885,340	33.2	6.2	5.1	10.9
All	81,270	100.0	50,030	9,510	40,520	19.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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(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 T21-0079
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,220	2.0	4,460	130	4,340	2.8	0.1	0.1	0.0
10-20	2,400	3.8	14,580	180	14,410	1.2	0.4	0.4	0.0
20-30	3,590	5.8	23,470	310	23,160	1.3	0.8	1.1	0.1
30-40	3,420	5.5	32,830	830	31,990	2.5	1.1	1.4	0.1
40-50	2,940	4.7	42,190	1,990	40,190	4.7	1.2	1.5	0.3
50-75	6,860	11.0	58,920	5,210	53,720	8.8	4.0	4.7	1.7
75-100	7,250	11.6	81,960	10,010	71,940	12.2	5.9	6.6	3.4
100-200	20,270	32.4	135,180	23,730	111,450	17.6	27.4	28.8	22.3
200-500	11,860	19.0	269,070	61,940	207,130	23.0	31.9	31.3	34.1
500-1,000	1,540	2.5	633,410	176,370	457,050	27.8	9.7	9.0	12.6
More than 1,000	650	1.0	2,706,060	846,330	1,859,730	31.3	17.5	15.3	25.4
All	62,470	100.0	160,230	34,500	125,720	21.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 T21-0079
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	740	3.3	6,090	-740	6,830	-12.1	0.4	0.5	-0.3
10-20	2,690	11.9	14,501	-1,840	16,340	-12.7	3.1	4.0	-3.1
20-30	3,736	16.5	23,497	-1,670	25,160	-7.1	6.9	8.5	-3.9
30-40	3,207	14.2	32,720	390	32,330	1.2	8.3	9.3	0.8
40-50	2,559	11.3	42,002	2,810	39,190	6.7	8.5	9.0	4.5
50-75	4,463	19.7	57,656	6,350	51,310	11.0	20.2	20.6	17.7
75-100	2,350	10.4	81,070	11,910	69,160	14.7	15.0	14.6	17.5
100-200	2,401	10.6	124,216	23,900	100,320	19.2	23.5	21.7	35.8
200-500	364	1.6	253,979	61,330	192,650	24.2	7.3	6.3	13.9
500-1,000	31	0.1	636,067	180,820	455,250	28.4	1.5	1.3	3.5
More than 1,000	16	0.1	4,435,375	1,384,690	3,050,680	31.2	5.5	4.3	13.6
All	22,604	100.0	56,274	7,080	49,190	12.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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 T21-0079
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,170	2.3	6,090	-830	6,910	-13.6	0.1	0.2	-0.1
10-20	3,920	7.6	14,480	-1,920	16,400	-13.3	0.9	1.3	-0.6
20-30	5,510	10.7	23,420	-1,700	25,120	-7.3	2.0	2.7	-0.7
30-40	4,720	9.1	32,610	150	32,460	0.5	2.4	3.0	0.1
40-50	3,620	7.0	42,050	2,360	39,690	5.6	2.4	2.8	0.6
50-75	7,120	13.8	57,950	6,080	51,870	10.5	6.4	7.2	3.2
75-100	5,060	9.8	81,650	11,310	70,340	13.9	6.4	6.9	4.3
100-200	12,090	23.4	134,650	24,630	110,030	18.3	25.1	25.9	22.2
200-500	6,910	13.4	270,010	63,590	206,420	23.6	28.8	27.7	32.8
500-1,000	940	1.8	632,350	179,370	452,980	28.4	9.1	8.3	12.6
More than 1,000	400	0.8	2,704,190	854,310	1,849,880	31.6	16.6	14.3	25.4
All	51,690	100.0	125,390	25,910	99,480	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

* 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 7/19/2021. For more information on TPC's baseline definitions, see :

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(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.

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Table T21-0079
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,570	3.9	5,430	50	5,380	1.0	0.3	0.3	0.0
10-20	6,040	15.1	14,350	190	14,150	1.4	2.7	3.1	0.2
20-30	5,350	13.4	23,320	600	22,720	2.6	3.8	4.5	0.6
30-40	4,460	11.2	32,730	1,090	31,640	3.3	4.5	5.2	0.9
40-50	3,470	8.7	41,970	1,880	40,090	4.5	4.5	5.1	1.2
50-75	5,820	14.6	57,970	4,030	53,940	6.9	10.3	11.5	4.4
75-100	4,160	10.4	81,460	8,330	73,120	10.2	10.4	11.2	6.5
100-200	6,030	15.1	128,620	19,320	109,300	15.0	23.7	24.1	21.8
200-500	2,100	5.3	270,100	57,870	212,230	21.4	17.4	16.3	22.8
500-1,000	310	0.8	637,260	172,860	464,400	27.1	6.0	5.2	9.9
More than 1,000	170	0.4	3,116,530	972,960	2,143,570	31.2	16.4	13.5	31.3
All	39,950	100.0	81,710	13,380	68,330	16.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 5.1

* 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 7/19/2021. For more information on TPC's baseline definitions, see :

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(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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(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.