Table T21-0082
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	45,010	26.2	14,170	420	13,750	3.0	3.9	4.7	0.6
Second Quintile	37,480	21.8	36,210	2,840	33,370	7.8	8.3	9.4	3.5
Middle Quintile	35,170	20.5	66,510	8,770	57,740	13.2	14.3	15.3	10.1
Fourth Quintile	28,940	16.8	117,300	19,770	97,520	16.9	20.7	21.2	18.7
Top Quintile	24,040	14.0	359,100	85,500	273,590	23.8	52.8	49.5	67.0
All	171,890	100.0	95,200	17,840	77,360	18.7	100.0	100.0	100.0
Addendum									
80-90	12,310	7.2	189,730	37,230	152,500	19.6	14.3	14.1	14.9
90-95	6,020	3.5	272,070	59,290	212,780	21.8	10.0	9.6	11.6
95-99	4,600	2.7	459,160	109,060	350,100	23.8	12.9	12.1	16.3
Top 1 Percent	1,120	0.7	2,272,530	658,700	1,613,820	29.0	15.6	13.6	24.1
Top 0.1 Percent	120	0.1	10,652,860	3,098,560	7,554,300	29.1	7.5	6.6	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521).
Number of AMT Taxpayers (millions). Baseline: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law as of 05/25/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2020 dollars): 20% $26,000; 40% $51,400; 60% $91,200; 80% $164,900; 90% $242,000; 95% $344,500; 99% $818,100; 99.9% $3,476,900.
(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 T21-0082
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	37,220	21.7	13,400	-110	13,520	-0.9	3.1	3.8	-0.1
Second Quintile	35,210	20.5	32,240	2,070	30,170	6.4	6.9	8.0	2.4
Middle Quintile	35,010	20.4	59,110	7,050	52,060	11.9	12.7	13.7	8.1
Fourth Quintile	32,770	19.1	102,100	16,690	85,410	16.3	20.4	21.1	17.8
Top Quintile	30,430	17.7	306,050	72,270	233,780	23.6	56.9	53.5	71.7
All	171,890	100.0	95,200	17,840	77,360	18.7	100.0	100.0	100.0
Addendum									
80-90	15,600	9.1	162,060	31,930	130,130	19.7	15.5	15.3	16.2
90-95	7,560	4.4	234,980	50,590	184,390	21.5	10.9	10.5	12.5
95-99	5,900	3.4	394,360	92,600	301,760	23.5	14.2	13.4	17.8
Top 1 Percent	1,370	0.8	1,953,730	562,600	1,391,130	28.8	16.4	14.4	25.2
Top 0.1 Percent	140	0.1	9,260,710	2,693,650	6,567,050	29.1	7.8	6.8	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)
Number of AMT Taxpayers (millions). Baseline: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law as of 07/19/2021. 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
https://www.taxpolicycenter.org/resources/income-measure-used-
(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100;
90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.
(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 T21-0082
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	23,240	28.0	10,620	410	10,200	3.9	5.7	6.7	1.3
Second Quintile	18,770	22.6	25,100	2,220	22,880	8.8	10.9	12.1	5.4
Middle Quintile	17,540	21.1	45,290	6,120	39,170	13.5	18.4	19.4	13.9
Fourth Quintile	13,740	16.6	74,450	13,270	61,180	17.8	23.8	23.8	23.7
Top Quintile	9,120	11.0	193,520	46,890	146,630	24.2	41.0	37.8	55.5
All	83,060	100.0	51,870	9,270	42,590	17.9	100.0	100.0	100.0
Addendum									
80-90	5,210	6.3	115,650	24,660	90,980	21.3	14.0	13.4	16.7
90-95	2,080	2.5	165,070	36,720	128,350	22.2	8.0	7.6	9.9
95-99	1,530	1.8	273,410	66,370	207,040	24.3	9.7	8.9	13.2
Top 1 Percent	300	0.4	1,337,290	404,510	932,780	30.3	9.3	7.9	15.8
Top 0.1 Percent	30	0.0	6,172,170	1,883,980	4,288,190	30.5	4.5	3.8	7.6

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100; 90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.

(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 T21-0082
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total				Rate[5]	Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,900	11.0	17,840	-60	17,890	-0.3	1.2	1.5	0.0
Second Quintile	8,670	13.8	41,730	2,240	39,490	5.4	3.5	4.1	0.9
Middle Quintile	11,580	18.4	76,950	8,190	68,760	10.7	8.6	9.6	4.6
Fourth Quintile	15,690	24.9	126,510	19,470	107,040	15.4	19.1	20.2	14.8
Top Quintile	19,610	31.2	359,180	84,030	275,150	23.4	67.7	64.8	79.6
All	62,920	100.0	165,290	32,910	132,380	19.9	100.0	100.0	100.0
Addendum									
80-90	9,380	14.9	189,310	36,040	153,270	19.0	17.1	17.3	16.3
90-95	5,090	8.1	266,000	56,760	209,240	21.3	13.0	12.8	14.0
95-99	4,130	6.6	442,430	102,870	339,560	23.3	17.6	16.9	20.5
Top 1 Percent	1,000	1.6	2,077,980	593,680	1,484,300	28.6	20.0	17.9	28.8
Top 0.1 Percent	100	0.2	9,839,200	2,846,900	6,992,300	28.9	9.1	8.1	13.3

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100;
90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.

(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 T21-0082
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	6,750	29.8	18,540	-2,060	20,600	-11.1	9.5	11.9	-9.2
Second Quintile	7,120	31.5	39,730	1,310	38,420	3.3	21.5	23.4	6.2
Middle Quintile	5,060	22.4	67,810	7,510	60,300	11.1	26.0	26.1	25.3
Fourth Quintile	2,590	11.5	107,240	18,450	88,790	17.2	21.1	19.7	31.8
Top Quintile	1,050	4.7	273,980	65,420	208,560	23.9	21.9	18.8	45.9
All	22,610	100.0	58,290	6,650	51,640	11.4	100.0	100.0	100.0
Addendum									
80-90	660	2.9	163,290	33,670	129,620	20.6	8.2	7.3	14.7
90-95	250	1.1	216,420	45,760	170,660	21.1	4.1	3.6	7.6
95-99	120	0.5	378,310	93,630	284,680	24.8	3.3	2.8	7.3
Top 1 Percent	30	0.1	2,656,180	780,130	1,876,050	29.4	6.3	5.1	16.3
Top 0.1 Percent	0	0.0	16,853,110	4,914,920	11,938,190	29.2	4.1	3.3	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)
Number of AMT Taxpayers (millions). Baseline: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is current law as of 07/19/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100;
90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.
(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 T21-0082
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	10,770	20.9	19,490	-2,000	21,490	-10.2	3.1	4.3	-1.7
Second Quintile	11,180	21.7	43,210	1,780	41,440	4.1	7.2	8.5	1.6
Middle Quintile	10,290	20.0	80,060	9,620	70,440	12.0	12.3	13.4	7.8
Fourth Quintile	9,730	18.9	139,130	23,940	115,190	17.2	20.2	20.7	18.3
Top Quintile	9,280	18.0	413,110	101,720	311,390	24.6	57.2	53.3	74.0
All	51,480	100.0	130,120	24,790	105,320	19.1	100.0	100.0	100.0
Addendum									
80-90	4,700	9.1	215,020	44,350	170,670	20.6	15.1	14.8	16.3
90-95	2,300	4.5	307,760	69,390	238,370	22.6	10.6	10.1	12.5
95-99	1,810	3.5	521,870	128,900	392,980	24.7	14.1	13.1	18.3
Top 1 Percent	470	0.9	2,488,550	728,310	1,760,230	29.3	17.5	15.3	26.8
Top 0.1 Percent	50	0.1	11,907,430	3,447,430	8,460,000	29.0	8.1	7.1	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)
Number of AMT Taxpayers (millions). Baseline: 0.2
* 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.
(1) Calendar year. Baseline is current law as of 07/19/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100; 90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.
(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 T21-0082
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2018 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	8,170	19.6	13,210	160	13,050	1.2	3.1	3.6	0.3
Second Quintile	10,350	24.9	29,080	780	28,290	2.7	8.7	9.9	1.6
Middle Quintile	9,270	22.3	54,190	2,980	51,200	5.5	14.5	16.0	5.4
Fourth Quintile	7,250	17.4	93,300	9,650	83,650	10.4	19.4	20.4	13.6
Top Quintile	6,130	14.7	308,380	65,840	242,540	21.4	54.3	50.1	78.7
All	41,640	100.0	83,550	12,320	71,230	14.7	100.0	100.0	100.0
Addendum									
80-90	3,130	7.5	146,680	21,470	125,210	14.6	13.2	13.2	13.1
90-95	1,460	3.5	210,700	36,450	174,250	17.3	8.8	8.6	10.3
95-99	1,200	2.9	361,540	73,520	288,020	20.3	12.5	11.6	17.2
Top 1 Percent	350	0.8	1,999,730	564,820	1,434,910	28.2	19.9	16.7	38.1
Top 0.1 Percent	40	0.1	8,758,010	2,545,090	6,212,920	29.1	10.9	9.1	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1)
Number of AMT Taxpayers (millions). Baseline: 0.2
* 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 current law as of 07/19/2021. 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% $17,900; 40% $34,900; 60% $60,100; 80% $101,100;
90% $146,600; 95% $205,300; 99% $474,200; 99.9% $1,999,700.
(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.