

Table T21-0083
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2019 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	11,200	6.4	5,460	230	5,230	4.2	0.4	0.4	0.1
10-20	22,230	12.8	14,720	370	14,350	2.5	1.9	2.3	0.3
20-30	19,490	11.2	24,330	870	23,460	3.6	2.8	3.3	0.5
30-40	15,740	9.0	34,250	2,220	32,030	6.5	3.1	3.6	1.1
40-50	13,180	7.6	43,990	4,070	39,920	9.3	3.4	3.8	1.7
50-75	24,860	14.3	60,630	7,430	53,200	12.3	8.8	9.5	5.7
75-100	17,150	9.9	84,920	12,330	72,590	14.5	8.5	8.9	6.5
100-200	31,300	18.0	137,420	24,090	113,330	17.5	25.0	25.4	23.3
200-500	14,920	8.6	280,810	60,950	219,860	21.7	24.3	23.5	28.1
500-1,000	1,930	1.1	658,590	166,330	492,270	25.3	7.4	6.8	9.9
More than 1,000	850	0.5	2,965,900	867,900	2,098,000	29.3	14.7	12.8	22.8
All	174,070	100.0	99,010	18,630	80,390	18.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T21-0083
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2019 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	9,110	10.7	5,510	330	5,180	5.9	1.1	1.3	0.4
10-20	16,930	20.0	14,580	750	13,830	5.2	5.4	6.3	1.6
20-30	11,840	14.0	24,190	1,840	22,350	7.6	6.3	7.1	2.7
30-40	8,880	10.5	34,190	3,490	30,700	10.2	6.7	7.3	3.8
40-50	7,300	8.6	43,970	5,440	38,530	12.4	7.1	7.6	4.9
50-75	13,150	15.5	60,270	9,230	51,040	15.3	17.5	18.0	15.0
75-100	7,090	8.4	84,440	15,660	68,780	18.5	13.2	13.1	13.7
100-200	7,760	9.2	129,560	27,760	101,800	21.4	22.2	21.2	26.7
200-500	1,800	2.1	275,760	66,700	209,060	24.2	10.9	10.1	14.8
500-1,000	190	0.2	655,890	189,610	466,280	28.9	2.8	2.4	4.6
More than 1,000	100	0.1	3,037,420	941,300	2,096,120	31.0	6.7	5.6	11.6
All	84,790	100.0	53,510	9,530	43,980	17.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T21-0083
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2019 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	1,240	2.0	4,590	120	4,470	2.6	0.1	0.1	0.0
10-20	2,430	3.8	15,080	190	14,890	1.3	0.3	0.4	0.0
20-30	3,680	5.8	24,470	350	24,130	1.4	0.8	1.0	0.1
30-40	3,340	5.3	34,330	690	33,640	2.0	1.1	1.3	0.1
40-50	2,940	4.7	44,070	1,840	42,220	4.2	1.2	1.4	0.3
50-75	6,710	10.6	61,520	4,750	56,780	7.7	3.8	4.3	1.5
75-100	7,170	11.3	85,670	9,340	76,320	10.9	5.6	6.2	3.1
100-200	20,370	32.2	141,650	22,710	118,940	16.0	26.3	27.6	21.1
200-500	12,560	19.8	282,160	60,130	222,040	21.3	32.3	31.8	34.4
500-1,000	1,680	2.7	659,000	163,330	495,670	24.8	10.1	9.5	12.5
More than 1,000	710	1.1	2,842,560	826,820	2,015,740	29.1	18.5	16.4	26.9
All	63,300	100.0	173,280	34,690	138,590	20.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 :

(1) Calendar year. Baseline is current law. For a description of current law, 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 T21-0083
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2019 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	730	3.3	6,350	-850	7,190	-13.4	0.3	0.4	-0.4
10-20	2,638	11.7	15,219	-2,050	17,270	-13.5	2.9	3.8	-3.4
20-30	3,615	16.0	24,595	-1,970	26,560	-8.0	6.5	7.9	-4.5
30-40	3,127	13.9	34,248	-70	34,320	-0.2	7.8	8.9	-0.1
40-50	2,587	11.5	43,937	2,310	41,630	5.3	8.3	8.9	3.8
50-75	4,386	19.4	60,319	5,750	54,570	9.5	19.3	19.8	16.0
75-100	2,398	10.6	84,395	10,770	73,630	12.8	14.8	14.6	16.4
100-200	2,601	11.5	129,200	22,940	106,260	17.8	24.6	22.8	37.9
200-500	406	1.8	262,120	58,770	203,350	22.4	7.8	6.8	15.2
500-1,000	34	0.2	660,628	183,690	476,940	27.8	1.7	1.3	4.0
More than 1,000	17	0.1	4,723,361	1,384,060	3,339,300	29.3	6.0	4.8	15.2
All	22,586	100.0	60,583	6,970	53,610	11.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T21-0083
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2019 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	1,140	2.2	6,300	-930	7,230	-14.7	0.1	0.2	-0.1
10-20	3,860	7.5	15,180	-2,140	17,320	-14.1	0.8	1.2	-0.6
20-30	5,370	10.5	24,520	-1,930	26,450	-7.9	1.9	2.5	-0.8
30-40	4,630	9.0	34,150	-260	34,410	-0.8	2.3	2.8	-0.1
40-50	3,590	7.0	43,950	1,890	42,060	4.3	2.3	2.7	0.5
50-75	6,880	13.4	60,570	5,450	55,120	9.0	6.0	6.7	2.8
75-100	4,940	9.6	85,190	10,390	74,800	12.2	6.0	6.5	3.8
100-200	12,020	23.4	140,830	23,780	117,050	16.9	24.2	24.9	21.2
200-500	7,260	14.1	282,610	61,710	220,910	21.8	29.3	28.3	33.2
500-1,000	1,020	2.0	657,900	167,490	490,410	25.5	9.6	8.8	12.7
More than 1,000	440	0.9	2,828,030	832,260	1,995,770	29.4	17.9	15.6	27.3
All	51,360	100.0	136,430	26,270	110,170	19.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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 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 T21-0083
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2019 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	1,810	4.2	5,790	40	5,750	0.7	0.3	0.3	0.0
10-20	6,720	15.6	14,840	170	14,670	1.1	2.7	3.1	0.2
20-30	5,670	13.1	24,280	540	23,740	2.2	3.7	4.2	0.6
30-40	4,690	10.9	34,220	980	33,240	2.9	4.3	4.9	0.8
40-50	3,680	8.5	43,850	1,760	42,090	4.0	4.3	4.9	1.2
50-75	6,200	14.4	60,590	3,750	56,840	6.2	10.0	11.1	4.2
75-100	4,380	10.1	85,050	7,580	77,480	8.9	9.9	10.6	6.0
100-200	6,660	15.4	134,050	17,540	116,520	13.1	23.8	24.3	21.1
200-500	2,380	5.5	283,030	53,180	229,850	18.8	17.9	17.1	22.8
500-1,000	340	0.8	660,550	155,430	505,120	23.5	6.0	5.4	9.6
More than 1,000	190	0.4	3,364,860	973,500	2,391,360	28.9	17.0	14.2	33.2
All	43,190	100.0	86,790	12,850	73,940	14.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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 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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