

Table T21-0084
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 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	45,680	26.2	14,530	410	14,110	2.9	3.9	4.6	0.6
Second Quintile	38,000	21.8	37,090	2,840	34,260	7.7	8.2	9.3	3.3
Middle Quintile	35,680	20.5	68,650	9,010	59,640	13.1	14.2	15.2	9.9
Fourth Quintile	29,270	16.8	121,470	20,430	101,040	16.8	20.6	21.1	18.4
Top Quintile	24,230	13.9	377,990	90,410	287,580	23.9	53.1	49.8	67.6
All	174,070	100.0	99,010	18,630	80,390	18.8	100.0	100.0	100.0
Addendum									
80-90	12,410	7.1	197,120	38,680	158,440	19.6	14.2	14.1	14.8
90-95	6,050	3.5	283,030	61,840	221,190	21.9	9.9	9.6	11.6
95-99	4,640	2.7	479,510	114,160	365,360	23.8	12.9	12.1	16.3
Top 1 Percent	1,130	0.7	2,459,610	715,160	1,744,450	29.1	16.1	14.1	24.9
Top 0.1 Percent	120	0.1	11,527,670	3,360,030	8,167,640	29.2	7.8	6.8	12.0

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 breaks are (in 2020 dollars): 20% \$26,000; 40% \$51,600; 60% \$92,200; 80% \$166,900; 90% \$246,100; 95% \$349,900; 99% \$842,600; 99.9% \$3,731,700.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 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	37,950	21.8	13,750	-110	13,860	-0.8	3.0	3.8	-0.1
Second Quintile	35,840	20.6	33,110	2,110	31,000	6.4	6.9	7.9	2.3
Middle Quintile	35,380	20.3	61,130	7,220	53,920	11.8	12.6	13.6	7.9
Fourth Quintile	33,110	19.0	105,840	17,270	88,560	16.3	20.3	21.0	17.6
Top Quintile	30,590	17.6	322,320	76,420	245,900	23.7	57.2	53.8	72.1
All	174,070	100.0	99,010	18,630	80,390	18.8	100.0	100.0	100.0
Addendum									
80-90	15,690	9.0	168,540	33,190	135,350	19.7	15.3	15.2	16.1
90-95	7,590	4.4	244,760	52,770	191,990	21.6	10.8	10.4	12.4
95-99	5,940	3.4	412,210	96,920	315,300	23.5	14.2	13.4	17.8
Top 1 Percent	1,370	0.8	2,121,980	613,270	1,508,710	28.9	16.9	14.8	25.9
Top 0.1 Percent	140	0.1	10,051,180	2,931,690	7,119,490	29.2	8.1	7.0	12.5

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

(1) Calendar year. Baseline is current law as of 07/19/2021. For more information on TPC's baseline definitions, see:

(1) Calendar year. Baseline is current law as of 11/15/2019. 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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2019 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	24,010	28.3	10,970	410	10,560	3.8	5.8	6.8	1.2
Second Quintile	19,290	22.8	25,920	2,250	23,670	8.7	11.0	12.2	5.4
Middle Quintile	17,790	21.0	46,880	6,220	40,670	13.3	18.4	19.4	13.7
Fourth Quintile	13,930	16.4	77,310	13,740	63,570	17.8	23.7	23.8	23.7
Top Quintile	9,140	10.8	203,020	49,330	153,690	24.3	40.9	37.7	55.8
All	84,790	100.0	53,510	9,530	43,980	17.8	100.0	100.0	100.0
Addendum									
80-90	5,240	6.2	120,220	25,580	94,640	21.3	13.9	13.3	16.6
90-95	2,070	2.4	172,070	38,400	133,670	22.3	7.8	7.4	9.8
95-99	1,540	1.8	285,880	69,480	216,400	24.3	9.7	8.9	13.2
Top 1 Percent	300	0.4	1,444,370	438,220	1,006,150	30.3	9.5	8.1	16.2
Top 0.1 Percent	30	0.0	6,711,370	2,048,510	4,662,860	30.5	4.6	3.9	7.9

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2019 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	6,930	11.0	18,210	-40	18,260	-0.2	1.2	1.4	0.0
Second Quintile	8,690	13.7	42,890	2,230	40,670	5.2	3.4	4.0	0.9
Middle Quintile	11,630	18.4	79,750	8,420	71,320	10.6	8.5	9.5	4.5
Fourth Quintile	15,830	25.0	131,130	20,150	110,980	15.4	18.9	20.0	14.5
Top Quintile	19,760	31.2	378,210	88,890	289,320	23.5	68.1	65.2	80.0
All	63,300	100.0	173,280	34,690	138,590	20.0	100.0	100.0	100.0
Addendum									
80-90	9,460	14.9	196,900	37,510	159,390	19.1	17.0	17.2	16.2
90-95	5,130	8.1	276,740	59,140	217,600	21.4	13.0	12.7	13.8
95-99	4,170	6.6	462,360	107,650	354,710	23.3	17.6	16.9	20.4
Top 1 Percent	1,000	1.6	2,257,770	647,730	1,610,050	28.7	20.6	18.4	29.6
Top 0.1 Percent	100	0.2	10,681,080	3,101,830	7,579,250	29.0	9.4	8.3	13.6

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2019 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	6,660	29.5	19,200	-2,140	21,330	-11.1	9.4	11.7	-9.0
Second Quintile	7,180	31.8	40,850	1,400	39,450	3.4	21.4	23.4	6.4
Middle Quintile	5,080	22.5	70,190	7,780	62,420	11.1	26.1	26.2	25.1
Fourth Quintile	2,580	11.4	111,420	19,220	92,200	17.3	21.0	19.6	31.5
Top Quintile	1,040	4.6	290,260	69,440	220,820	23.9	22.1	19.0	46.0
All	22,590	100.0	60,580	6,970	53,610	11.5	100.0	100.0	100.0
Addendum									
80-90	650	2.9	169,490	34,850	134,640	20.6	8.0	7.2	14.3
90-95	250	1.1	223,740	46,950	176,790	21.0	4.1	3.7	7.5
95-99	120	0.5	396,510	98,210	298,290	24.8	3.4	2.9	7.3
Top 1 Percent	30	0.1	2,996,460	879,140	2,117,330	29.3	6.7	5.3	17.0
Top 0.1 Percent	0	0.0	19,100,770	5,573,730	13,527,050	29.2	4.4	3.5	11.0

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2019 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	10,690	20.8	20,040	-2,050	22,090	-10.2	3.1	4.2	-1.6
Second Quintile	11,200	21.8	44,340	1,860	42,470	4.2	7.1	8.4	1.6
Middle Quintile	10,290	20.0	82,870	9,960	72,910	12.0	12.2	13.3	7.6
Fourth Quintile	9,670	18.8	144,440	24,960	119,480	17.3	19.9	20.4	17.9
Top Quintile	9,290	18.1	436,530	108,110	328,420	24.8	57.9	53.9	74.5
All	51,360	100.0	136,430	26,270	110,170	19.3	100.0	100.0	100.0
Addendum									
80-90	4,690	9.1	223,890	46,330	177,550	20.7	15.0	14.7	16.1
90-95	2,320	4.5	320,030	72,370	247,660	22.6	10.6	10.1	12.4
95-99	1,810	3.5	546,610	135,500	411,110	24.8	14.1	13.1	18.2
Top 1 Percent	470	0.9	2,701,450	792,990	1,908,460	29.4	18.2	15.9	27.7
Top 0.1 Percent	50	0.1	12,898,240	3,742,670	9,155,570	29.0	8.4	7.4	12.7

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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 T21-0084
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2019 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	8,680	20.1	13,580	120	13,460	0.9	3.2	3.7	0.2
Second Quintile	10,590	24.5	30,040	750	29,290	2.5	8.5	9.7	1.4
Middle Quintile	9,650	22.3	56,090	3,070	53,020	5.5	14.4	16.0	5.3
Fourth Quintile	7,550	17.5	97,030	10,090	86,940	10.4	19.6	20.6	13.7
Top Quintile	6,260	14.5	325,510	69,930	255,570	21.5	54.4	50.1	78.9
All	43,190	100.0	86,790	12,850	73,940	14.8	100.0	100.0	100.0
Addendum									
80-90	3,210	7.4	152,680	22,270	130,410	14.6	13.1	13.1	12.9
90-95	1,460	3.4	220,220	38,180	182,050	17.3	8.6	8.3	10.0
95-99	1,240	2.9	377,790	77,150	300,640	20.4	12.5	11.7	17.2
Top 1 Percent	350	0.8	2,164,830	614,110	1,550,720	28.4	20.2	17.0	38.7
Top 0.1 Percent	40	0.1	9,501,330	2,774,230	6,727,100	29.2	11.1	9.2	21.9

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% \$18,100; 40% \$35,300; 60% \$61,000; 80% \$102,600; 90% \$149,100; 95% \$208,800; 99% \$489,600; 99.9% \$2,158,600.

(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.