

**Table T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	8,770	4.6	7,270	270	7,000	3.7	0.2	0.3	0.0
<b>10-20</b>	19,860	10.3	19,720	350	19,360	1.8	1.4	1.7	0.1
<b>20-30</b>	20,100	10.4	32,220	1,300	30,920	4.0	2.3	2.8	0.5
<b>30-40</b>	17,120	8.9	44,960	2,940	42,020	6.5	2.7	3.2	0.9
<b>40-50</b>	14,370	7.5	57,900	5,240	52,660	9.1	2.9	3.4	1.3
<b>50-75</b>	27,370	14.2	80,020	10,140	69,880	12.7	7.7	8.5	4.8
<b>75-100</b>	20,950	10.9	112,430	17,140	95,280	15.3	8.3	8.9	6.2
<b>100-200</b>	38,100	19.8	182,270	33,500	148,770	18.4	24.5	25.2	22.1
<b>200-500</b>	20,460	10.6	374,490	86,590	287,900	23.1	27.1	26.1	30.7
<b>500-1,000</b>	2,940	1.5	860,030	240,190	619,830	27.9	8.9	8.1	12.2
<b>More than 1,000</b>	1,060	0.6	3,664,610	1,146,170	2,518,440	31.3	13.7	11.8	21.0
<b>All</b>	192,590	100.0	146,970	29,990	116,980	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.0

\* 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 T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	7,120	7.6	7,260	420	6,840	5.7	0.7	0.8	0.2
<b>10-20</b>	15,350	16.4	19,540	790	18,750	4.0	3.9	4.6	0.8
<b>20-30</b>	13,100	14.0	31,890	2,170	29,730	6.8	5.4	6.2	1.9
<b>30-40</b>	10,040	10.7	44,900	3,870	41,030	8.6	5.8	6.5	2.7
<b>40-50</b>	7,900	8.4	57,970	6,330	51,650	10.9	5.9	6.5	3.4
<b>50-75</b>	14,930	15.9	79,960	11,790	68,170	14.7	15.4	16.2	12.0
<b>75-100</b>	9,800	10.4	111,890	20,560	91,330	18.4	14.1	14.2	13.8
<b>100-200</b>	11,480	12.2	173,210	38,390	134,820	22.2	25.6	24.6	30.1
<b>200-500</b>	2,870	3.1	368,750	96,910	271,840	26.3	13.7	12.4	19.0
<b>500-1,000</b>	300	0.3	866,140	258,050	608,090	29.8	3.3	2.9	5.3
<b>More than 1,000</b>	130	0.1	3,678,270	1,230,060	2,448,200	33.4	5.9	4.9	10.5
<b>All</b>	<b>93,820</b>	<b>100.0</b>	<b>82,700</b>	<b>15,590</b>	<b>67,110</b>	<b>18.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Number of AMT Taxpayers (millions): 9.0

\* 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 T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	940	1.4	6,410	220	6,190	3.4	0.0	0.0	0.0
<b>10-20</b>	1,970	2.9	20,180	300	19,880	1.5	0.2	0.3	0.0
<b>20-30</b>	3,170	4.6	33,080	470	32,600	1.4	0.6	0.8	0.0
<b>30-40</b>	3,190	4.7	45,040	980	44,060	2.2	0.8	1.0	0.1
<b>40-50</b>	3,170	4.6	57,830	2,320	55,510	4.0	1.1	1.3	0.2
<b>50-75</b>	6,740	9.9	80,570	6,330	74,240	7.9	3.1	3.7	1.1
<b>75-100</b>	7,170	10.5	113,100	12,300	100,800	10.9	4.7	5.3	2.3
<b>100-200</b>	21,600	31.6	188,980	30,750	158,220	16.3	23.4	25.0	17.5
<b>200-500</b>	16,500	24.1	377,080	84,790	292,290	22.5	35.7	35.3	36.9
<b>500-1,000</b>	2,540	3.7	859,420	238,080	621,350	27.7	12.5	11.6	16.0
<b>More than 1,000</b>	880	1.3	3,542,680	1,102,940	2,439,750	31.1	17.9	15.7	25.6
<b>All</b>	<b>68,380</b>	<b>100.0</b>	<b>255,210</b>	<b>55,410</b>	<b>199,800</b>	<b>21.7</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Number of AMT Taxpayers (millions): 9.0

\* 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 T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	570	2.3	8,610	-1,580	10,190	-18.3	0.2	0.3	-0.3
<b>10-20</b>	2,267	9.2	20,410	-2,740	23,150	-13.4	2.1	2.7	-1.9
<b>20-30</b>	3,416	13.9	32,632	-1,600	34,240	-4.9	5.0	6.1	-1.7
<b>30-40</b>	3,329	13.5	44,987	1,480	43,510	3.3	6.7	7.6	1.5
<b>40-50</b>	2,746	11.2	57,682	4,600	53,080	8.0	7.1	7.6	3.9
<b>50-75</b>	4,673	19.0	79,438	9,470	69,970	11.9	16.6	17.1	13.7
<b>75-100</b>	3,001	12.2	112,287	15,920	96,370	14.2	15.1	15.1	14.8
<b>100-200</b>	3,827	15.5	173,769	32,250	141,510	18.6	29.7	28.3	38.3
<b>200-500</b>	687	2.8	345,382	80,930	264,450	23.4	10.6	9.5	17.3
<b>500-1,000</b>	51	0.2	870,522	249,410	621,110	28.7	2.0	1.7	4.0
<b>More than 1,000</b>	21	0.1	5,217,483	1,585,130	3,632,360	30.4	4.9	4.0	10.3
<b>All</b>	24,636	100.0	90,784	13,070	77,720	14.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.0

\* 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 T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	1,000	1.8	8,610	-1,540	10,150	-17.9	0.1	0.1	-0.1
<b>10-20</b>	3,520	6.4	20,230	-2,730	22,960	-13.5	0.7	0.9	-0.4
<b>20-30</b>	5,170	9.4	32,560	-1,610	34,170	-5.0	1.5	2.0	-0.4
<b>30-40</b>	4,980	9.1	45,030	1,280	43,750	2.8	2.0	2.5	0.3
<b>40-50</b>	3,860	7.0	57,730	4,230	53,500	7.3	2.0	2.4	0.7
<b>50-75</b>	6,890	12.6	79,700	9,140	70,560	11.5	5.0	5.6	2.6
<b>75-100</b>	4,950	9.0	112,710	15,570	97,140	13.8	5.1	5.6	3.2
<b>100-200</b>	12,660	23.1	187,190	33,660	153,530	18.0	21.5	22.5	17.8
<b>200-500</b>	9,550	17.4	378,370	88,100	290,270	23.3	32.7	32.1	35.1
<b>500-1,000</b>	1,560	2.8	858,420	242,700	615,720	28.3	12.1	11.1	15.8
<b>More than 1,000</b>	550	1.0	3,494,070	1,102,040	2,392,030	31.5	17.3	15.1	25.1
<b>All</b>	54,900	100.0	200,960	43,610	157,350	21.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.0

\* 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 :

<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 T21-0095**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	1,280	2.3	7,330	90	7,240	1.2	0.1	0.2	0.0
<b>10-20</b>	6,660	11.7	20,290	160	20,130	0.8	2.0	2.3	0.1
<b>20-30</b>	6,740	11.9	32,140	680	31,460	2.1	3.1	3.6	0.4
<b>30-40</b>	6,340	11.2	45,080	1,240	43,830	2.8	4.1	4.7	0.7
<b>40-50</b>	5,380	9.5	57,740	2,420	55,320	4.2	4.5	5.1	1.2
<b>50-75</b>	9,080	16.0	79,640	5,390	74,260	6.8	10.4	11.5	4.5
<b>75-100</b>	6,400	11.3	112,210	10,700	101,510	9.5	10.3	11.1	6.3
<b>100-200</b>	9,980	17.6	177,320	24,490	152,830	13.8	25.5	26.0	22.5
<b>200-500</b>	3,520	6.2	371,900	75,800	296,100	20.4	18.8	17.8	24.5
<b>500-1,000</b>	510	0.9	863,990	227,510	636,480	26.3	6.4	5.6	10.7
<b>More than 1,000</b>	250	0.4	4,125,600	1,269,390	2,856,220	30.8	14.6	12.0	28.6
<b>All</b>	56,800	100.0	122,340	19,150	103,190	15.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.0

\* 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

<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.