

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021 ¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	*	**	6.9	28	0.0	0.1	2	0.0	2.3
10-20	0.0	0	39.7	76	-0.2	3.1	30	0.2	2.2
20-30	0.0	0	55.7	117	-0.2	5.5	65	0.2	6.6
30-40	*	**	79.6	127	-0.3	6.8	101	0.2	11.1
40-50	0.0	0	89.4	110	-0.2	5.9	98	0.2	15.1
50-75	0.0	0	94.9	130	-0.2	12.7	123	0.2	17.7
75-100	0.0	0	97.8	141	-0.2	8.8	137	0.1	19.9
100-200	*	**	99.2	292	-0.2	35.0	288	0.2	22.7
200-500	*	**	96.4	545	-0.2	17.3	519	0.1	26.4
500-1,000	0.4	-244	71.0	718	-0.1	2.1	469	0.1	27.4
More than 1,000	0.6	-220	81.3	1,291	0.0	2.7	1,014	0.0	32.7
All	*	**	73.1	194	-0.2	100.0	141	0.1	22.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	6.9	0.0	0.1	2	1.3	0.0	0.1	0.0	2.3
10-20	0.0	39.7	-0.2	3.1	30	7.7	0.0	0.3	0.2	2.2
20-30	0.0	55.7	-0.2	5.5	65	3.3	0.0	1.1	0.2	6.6
30-40	*	79.6	-0.3	6.8	101	2.2	0.0	2.0	0.2	11.1
40-50	0.0	89.4	-0.2	5.9	98	1.2	0.0	3.2	0.2	15.1
50-75	0.0	94.9	-0.2	12.7	123	0.9	0.0	8.8	0.2	17.7
75-100	0.0	97.8	-0.2	8.8	137	0.7	0.0	8.5	0.1	19.9
100-200	*	99.2	-0.2	35.0	288	0.8	0.0	30.2	0.2	22.7
200-500	*	96.4	-0.2	17.3	519	0.6	0.0	20.2	0.1	26.4
500-1,000	0.4	71.0	-0.1	2.1	469	0.2	0.0	6.8	0.1	27.4
More than 1,000	0.6	81.3	0.0	2.7	1,014	0.1	-0.1	18.7	0.0	32.7
All	*	73.1	-0.2	100.0	141	0.6	0.0	100.0	0.1	22.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,624	8.2	6,449	0.5	149	0.1	6,300	0.7	2.3
10-20	25,870	14.6	18,854	2.8	391	0.3	18,463	3.5	2.1
20-30	21,195	11.9	30,442	3.6	1,956	1.1	28,486	4.4	6.4
30-40	16,838	9.5	42,082	4.0	4,558	2.0	37,525	4.6	10.8
40-50	15,052	8.5	55,060	4.7	8,189	3.2	46,871	5.1	14.9
50-75	25,722	14.5	76,228	11.1	13,330	8.8	62,898	11.7	17.5
75-100	16,086	9.1	103,995	9.4	20,574	8.5	83,421	9.7	19.8
100-200	30,360	17.1	171,774	29.4	38,695	30.2	133,079	29.2	22.5
200-500	8,327	4.7	359,684	16.9	94,257	20.2	265,427	16.0	26.2
500-1,000	1,102	0.6	879,813	5.5	240,804	6.8	639,009	5.1	27.4
More than 1,000	664	0.4	3,375,060	12.6	1,104,018	18.8	2,271,042	10.9	32.7
All	177,436	100.0	99,897	100.0	21,935	100.0	77,961	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.0

* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	7.3	0.0	0.3	2	0.4	0.0	0.5	0.0	6.3
10-20	0.0	33.1	-0.1	4.4	14	1.3	0.0	2.0	0.1	5.8
20-30	0.0	45.6	-0.1	6.7	27	1.0	0.0	3.9	0.1	8.9
30-40	*	77.0	-0.1	7.0	43	0.8	0.0	5.4	0.1	13.3
40-50	0.0	94.0	-0.1	9.0	66	0.7	0.0	7.6	0.1	17.3
50-75	*	97.9	-0.3	27.5	150	0.9	0.1	18.0	0.2	21.9
75-100	0.0	98.6	-0.2	14.4	159	0.7	0.0	13.2	0.2	24.1
100-200	0.0	98.6	-0.2	19.7	221	0.5	0.0	22.3	0.1	25.7
200-500	0.0	82.8	-0.2	7.5	404	0.4	0.0	11.3	0.1	28.3
500-1,000	0.0	69.9	-0.1	1.7	633	0.3	0.0	3.9	0.1	28.7
More than 1,000	0.0	74.6	-0.1	1.8	1,138	0.1	-0.1	11.8	0.0	36.5
All	*	59.2	-0.2	100.0	69	0.6	0.0	100.0	0.1	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,102	13.2	6,361	1.5	401	0.5	5,961	1.8	6.3
10-20	18,154	21.6	18,742	7.3	1,069	2.0	17,674	8.7	5.7
20-30	14,054	16.8	30,327	9.1	2,671	3.8	27,656	10.5	8.8
30-40	9,462	11.3	42,028	8.5	5,527	5.4	36,501	9.3	13.2
40-50	7,880	9.4	54,892	9.2	9,441	7.6	45,451	9.7	17.2
50-75	10,631	12.7	75,741	17.2	16,459	17.9	59,282	17.0	21.7
75-100	5,235	6.2	102,835	11.5	24,596	13.2	78,239	11.1	23.9
100-200	5,162	6.2	165,462	18.3	42,300	22.4	123,162	17.2	25.6
200-500	1,080	1.3	363,375	8.4	102,366	11.3	261,009	7.6	28.2
500-1,000	156	0.2	862,512	2.9	246,446	3.9	616,065	2.6	28.6
More than 1,000	91	0.1	3,511,677	6.8	1,279,204	11.9	2,232,473	5.5	36.4
All	83,910	100.0	55,790	100.0	11,645	100.0	44,145	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	5.6	-0.1	0.0	3	1.8	0.0	0.0	0.1	3.2
10-20	0.0	44.8	-0.2	0.6	45	-12.5	0.0	0.0	0.2	-1.6
20-30	0.0	59.5	-0.3	1.5	94	11.0	0.0	0.1	0.3	3.1
30-40	0.0	67.4	-0.3	2.5	132	4.7	0.0	0.3	0.3	6.9
40-50	0.0	72.7	-0.3	3.1	139	2.6	0.0	0.7	0.3	10.0
50-75	0.0	90.5	-0.2	6.7	102	1.0	0.0	3.8	0.1	13.0
75-100	0.0	97.3	-0.1	6.0	108	0.6	0.0	5.7	0.1	17.0
100-200	*	99.4	-0.2	47.6	305	0.8	0.1	33.9	0.2	21.9
200-500	0.0	98.9	-0.2	25.5	545	0.6	0.0	24.9	0.2	26.0
500-1,000	0.0	71.6	-0.1	2.7	447	0.2	0.0	8.3	0.1	27.2
More than 1,000	0.0	82.8	0.0	3.7	1,008	0.1	-0.1	22.1	0.0	32.0
All	*	88.7	-0.2	100.0	241	0.6	0.0	100.0	0.1	23.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,028	1.7	5,438	0.1	170	0.0	5,268	0.1	3.1
10-20	1,890	3.1	19,457	0.3	-364	0.0	19,821	0.4	-1.9
20-30	2,385	3.9	30,847	0.7	862	0.1	29,985	0.8	2.8
30-40	2,792	4.5	42,654	1.1	2,823	0.3	39,830	1.3	6.6
40-50	3,365	5.4	55,424	1.7	5,426	0.7	49,998	2.0	9.8
50-75	9,876	15.9	76,962	6.8	9,894	3.8	67,067	7.7	12.9
75-100	8,353	13.5	104,920	7.8	17,710	5.7	87,210	8.5	16.9
100-200	23,319	37.6	173,919	36.3	37,837	33.9	136,082	37.0	21.8
200-500	6,986	11.3	358,865	22.4	92,735	24.9	266,130	21.7	25.8
500-1,000	910	1.5	883,063	7.2	239,774	8.4	643,289	6.8	27.2
More than 1,000	548	0.9	3,313,632	16.2	1,057,962	22.2	2,255,669	14.4	31.9
All	61,966	100.0	180,517	100.0	42,049	100.0	138,468	100.0	23.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	5.5	0.0	0.2	3	-0.3	0.0	-1.0	0.0	-14.5
10-20	0.0	57.7	-0.4	10.8	77	-4.7	0.2	-3.6	0.4	-8.3
20-30	0.0	83.0	-0.6	18.9	169	218.8	0.3	0.4	0.6	0.8
30-40	0.0	92.2	-0.6	22.9	212	6.4	0.3	6.2	0.5	8.5
40-50	0.0	94.2	-0.3	11.5	136	1.8	0.0	10.5	0.3	14.0
50-75	0.0	97.0	-0.2	12.2	105	0.8	-0.2	24.9	0.1	17.5
75-100	0.0	97.6	-0.2	10.4	191	0.9	-0.1	18.8	0.2	20.8
100-200	0.0	98.5	-0.2	10.9	265	0.7	-0.3	26.0	0.2	24.0
200-500	0.0	83.3	-0.1	1.6	311	0.3	-0.1	8.1	0.1	27.1
500-1,000	0.0	63.0	-0.1	0.3	376	0.2	0.0	2.4	0.0	26.0
More than 1,000	0.0	81.4	0.0	0.3	863	0.1	-0.1	7.2	0.0	34.3
All	0.0	78.3	-0.3	100.0	138	1.6	0.0	100.0	0.3	15.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,370	8.2	7,345	1.1	-1,070	-1.0	8,415	1.5	-14.6
10-20	5,587	19.4	19,003	6.6	-1,648	-3.8	20,651	8.5	-8.7
20-30	4,462	15.5	30,549	8.5	77	0.1	30,472	10.0	0.3
30-40	4,283	14.8	41,790	11.1	3,332	5.9	38,458	12.1	8.0
40-50	3,352	11.6	55,022	11.5	7,579	10.5	47,443	11.7	13.8
50-75	4,644	16.1	75,680	21.9	13,116	25.1	62,564	21.3	17.3
75-100	2,165	7.5	103,087	13.9	21,208	18.9	81,879	13.0	20.6
100-200	1,645	5.7	162,028	16.6	38,691	26.2	123,336	14.9	23.9
200-500	199	0.7	367,938	4.6	99,493	8.2	268,445	3.9	27.0
500-1,000	27	0.1	863,851	1.4	224,423	2.5	639,428	1.3	26.0
More than 1,000	15	0.1	3,420,135	3.2	1,171,929	7.3	2,248,205	2.5	34.3
All	28,870	100.0	55,694	100.0	8,404	100.0	47,290	100.0	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	3.1	0.0	0.1	3	-0.2	0.0	-0.2	0.1	-19.2
10-20	0.0	73.4	-0.5	4.5	105	-3.7	0.0	-0.9	0.6	-14.2
20-30	0.0	91.7	-0.7	8.2	208	-23.4	0.1	-0.2	0.7	-2.2
30-40	0.0	95.4	-0.7	10.2	256	9.9	0.1	0.9	0.6	6.8
40-50	0.0	95.5	-0.4	6.6	187	2.7	0.0	1.9	0.3	13.0
50-75	*	96.6	-0.2	7.8	121	1.0	0.0	6.1	0.2	16.1
75-100	0.0	97.9	-0.2	6.4	135	0.7	0.0	7.1	0.1	18.7
100-200	*	99.6	-0.2	33.8	303	0.8	0.0	33.7	0.2	22.6
200-500	0.0	98.4	-0.2	17.9	559	0.6	0.0	23.7	0.2	26.8
500-1,000	0.2	72.2	-0.1	1.8	463	0.2	-0.1	7.7	0.1	28.7
More than 1,000	0.3	85.9	-0.1	2.7	1,150	0.1	-0.1	20.1	0.0	33.5
All	*	89.4	-0.2	100.0	226	0.8	0.0	100.0	0.2	22.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,619	4.9	6,825	0.3	-1,314	-0.2	8,139	0.4	-19.3
10-20	5,120	9.6	19,299	1.4	-2,854	-0.9	22,153	2.1	-14.8
20-30	4,735	8.9	30,608	2.1	-891	-0.3	31,499	2.8	-2.9
30-40	4,786	9.0	41,889	2.9	2,588	0.8	39,302	3.5	6.2
40-50	4,253	8.0	55,152	3.4	6,970	1.9	48,182	3.8	12.6
50-75	7,756	14.6	76,848	8.6	12,271	6.1	64,577	9.3	16.0
75-100	5,677	10.7	104,010	8.5	19,334	7.1	84,676	9.0	18.6
100-200	13,418	25.2	173,668	33.7	39,005	33.7	134,663	33.7	22.5
200-500	3,860	7.2	359,369	20.0	95,656	23.8	263,714	19.0	26.6
500-1,000	471	0.9	890,131	6.1	254,585	7.7	635,546	5.6	28.6
More than 1,000	277	0.5	3,387,646	13.6	1,134,989	20.3	2,252,656	11.6	33.5
All	53,289	100.0	129,942	100.0	29,167	100.0	100,774	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0386
Tax Parameters Indexed with Chained CPI, Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
10-20	0.0	1.3	0.0	0.1	0	0.4	0.0	0.2	0.0	0.7
20-30	0.0	7.7	0.0	0.6	3	0.6	0.0	0.6	0.0	2.0
30-40	0.0	45.5	-0.1	2.5	24	1.3	0.0	1.3	0.1	4.5
40-50	0.0	68.9	-0.1	3.7	49	1.4	0.0	1.7	0.1	6.6
50-75	0.0	87.5	-0.2	14.9	107	1.4	0.1	6.7	0.1	10.1
75-100	0.0	96.0	-0.2	11.0	139	1.0	0.0	7.3	0.1	13.9
100-200	0.0	98.6	-0.2	40.0	299	1.0	0.1	26.3	0.2	18.3
200-500	*	94.9	-0.2	21.2	520	0.6	0.0	23.0	0.1	24.7
500-1,000	0.6	65.4	-0.1	3.1	498	0.2	0.0	8.9	0.1	26.2
More than 1,000	0.9	70.5	0.0	3.0	911	0.1	-0.1	23.9	0.0	34.5
All	*	48.0	-0.1	100.0	98	0.6	0.0	100.0	0.1	17.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,438	5.4	7,224	0.4	95	0.0	7,129	0.5	1.3
10-20	9,494	21.1	18,779	4.5	131	0.2	18,647	5.4	0.7
20-30	7,391	16.4	30,011	5.5	597	0.6	29,414	6.6	2.0
30-40	4,585	10.2	42,631	4.9	1,901	1.3	40,730	5.7	4.5
40-50	3,368	7.5	54,681	4.6	3,561	1.7	51,121	5.2	6.5
50-75	6,136	13.6	75,875	11.6	7,566	6.7	68,308	12.7	10.0
75-100	3,500	7.8	105,704	9.2	14,523	7.3	91,182	9.7	13.7
100-200	5,923	13.1	169,191	25.0	30,686	26.2	138,505	24.8	18.1
200-500	1,801	4.0	361,570	16.3	88,831	23.0	272,738	14.9	24.6
500-1,000	275	0.6	862,223	5.9	225,075	8.9	637,148	5.3	26.1
More than 1,000	147	0.3	3,279,592	12.1	1,129,921	24.0	2,149,671	9.6	34.5
All	45,100	100.0	88,729	100.0	15,403	100.0	73,326	100.0	17.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.