

Table T17-0013
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2020 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	49,140	27.6	15,800	680	15,120	4.3	4.4	5.3	1.0
Second Quintile	39,750	22.3	39,260	3,460	35,800	8.8	8.9	10.1	3.9
Middle Quintile	34,590	19.4	72,180	10,070	62,110	14.0	14.2	15.3	9.9
Fourth Quintile	29,050	16.3	123,410	21,420	101,990	17.4	20.4	21.1	17.6
Top Quintile	24,700	13.9	372,350	96,410	275,940	25.9	52.3	48.5	67.5
All	178,370	100.0	98,580	19,780	78,800	20.1	100.0	100.0	100.0
Addendum									
80-90	12,670	7.1	192,910	39,010	153,900	20.2	13.9	13.9	14.0
90-95	6,140	3.4	276,050	61,290	214,760	22.2	9.6	9.4	10.7
95-99	4,730	2.7	467,120	119,390	347,730	25.6	12.6	11.7	16.0
Top 1 Percent	1,160	0.7	2,460,950	817,450	1,643,500	33.2	16.2	13.5	26.8
Top 0.1 Percent	120	0.1	11,319,570	3,872,920	7,446,640	34.2	7.6	6.2	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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) 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 2017 dollars): 20% \$25,700; 40% \$50,300; 60% \$87,900; 80% \$151,100; 90% \$220,300; 95% \$311,900; 99% \$752,700; 99.9% \$3,684,000.

(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 T17-0013
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All Tax Units
by Expanded Cash Income Percentile, 2020 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	39,550	22.2	14,740	190	14,550	1.3	3.3	4.1	0.2
Second Quintile	37,890	21.2	34,650	2,610	32,040	7.5	7.5	8.6	2.8
Middle Quintile	35,140	19.7	63,220	7,990	55,230	12.6	12.6	13.8	8.0
Fourth Quintile	33,060	18.5	107,200	17,990	89,220	16.8	20.2	21.0	16.9
Top Quintile	31,600	17.7	315,010	80,410	234,600	25.5	56.6	52.8	72.0
All	178,370	100.0	98,580	19,780	78,800	20.1	100.0	100.0	100.0
Addendum									
80-90	16,130	9.0	164,850	32,900	131,950	20.0	15.1	15.1	15.0
90-95	7,970	4.5	235,270	52,080	183,190	22.1	10.7	10.4	11.8
95-99	6,110	3.4	399,950	100,500	299,450	25.1	13.9	13.0	17.4
Top 1 Percent	1,400	0.8	2,131,470	702,520	1,428,950	33.0	16.9	14.2	27.8
Top 0.1 Percent	140	0.1	9,887,740	3,388,400	6,499,340	34.3	7.9	6.5	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(1) Calendar year. Baseline is current law. For a description of current law, 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) 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 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400.

(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 T17-0013
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2020 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	26,510	29.2	11,550	740	10,810	6.4	6.5	7.4	2.3
Second Quintile	23,130	25.5	27,490	2,280	25,210	8.3	13.5	15.1	6.2
Middle Quintile	17,660	19.5	47,500	6,270	41,230	13.2	17.8	18.9	13.1
Fourth Quintile	13,020	14.4	77,530	13,910	63,620	17.9	21.5	21.5	21.3
Top Quintile	9,770	10.8	195,740	49,400	146,340	25.2	40.7	37.1	56.9
All	90,720	100.0	51,860	9,360	42,500	18.0	100.0	100.0	100.0
Addendum									
80-90	5,430	6.0	118,370	24,810	93,560	21.0	13.7	13.2	15.9
90-95	2,460	2.7	166,710	37,740	128,980	22.6	8.7	8.2	10.9
95-99	1,590	1.8	276,570	69,750	206,830	25.2	9.4	8.6	13.1
Top 1 Percent	290	0.3	1,443,430	495,710	947,720	34.3	8.9	7.1	17.0
Top 0.1 Percent	30	*	6,306,250	2,276,320	4,029,930	36.1	4.3	3.3	8.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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) 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 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400.

(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 T17-0013
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2020 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	5,070	8.4	21,990	-50	22,030	-0.2	1.0	1.3	0.0
Second Quintile	7,010	11.5	49,470	3,620	45,850	7.3	3.1	3.7	1.1
Middle Quintile	11,750	19.4	83,760	10,070	73,690	12.0	8.9	10.0	4.9
Fourth Quintile	16,510	27.2	131,020	21,080	109,940	16.1	19.5	20.9	14.4
Top Quintile	20,010	33.0	375,260	95,820	279,440	25.5	67.8	64.5	79.5
All	60,750	100.0	182,490	39,720	142,770	21.8	100.0	100.0	100.0
Addendum									
80-90	9,650	15.9	192,360	37,510	154,850	19.5	16.7	17.2	15.0
90-95	5,060	8.3	270,510	59,370	211,140	22.0	12.4	12.3	12.5
95-99	4,270	7.0	449,680	112,750	336,930	25.1	17.3	16.6	19.9
Top 1 Percent	1,040	1.7	2,275,150	744,270	1,530,890	32.7	21.4	18.4	32.1
Top 0.1 Percent	100	0.2	10,860,700	3,690,580	7,170,120	34.0	9.6	8.1	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

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(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

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(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 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400.

(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 T17-0013
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2020 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	7,550	31.9	21,130	-1,640	22,780	-7.8	10.9	13.5	-6.7
Second Quintile	7,120	30.1	43,570	2,500	41,070	5.7	21.2	22.9	9.6
Middle Quintile	4,890	20.7	72,170	9,040	63,130	12.5	24.1	24.2	23.8
Fourth Quintile	2,780	11.8	110,960	19,160	91,800	17.3	21.1	20.0	28.6
Top Quintile	1,260	5.4	262,410	65,790	196,620	25.1	22.7	19.5	44.7
All	23,640	100.0	61,870	7,870	54,000	12.7	100.0	100.0	100.0
Addendum									
80-90	770	3.3	163,110	34,190	128,920	21.0	8.6	7.8	14.1
90-95	330	1.4	226,900	51,300	175,600	22.6	5.0	4.5	9.0
95-99	140	0.6	379,010	97,690	281,320	25.8	3.7	3.1	7.4
Top 1 Percent	30	0.1	2,766,150	924,870	1,841,270	33.4	5.4	4.1	14.2
Top 0.1 Percent	0	*	15,324,570	5,341,270	9,983,310	34.9	3.2	2.4	8.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

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(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 2017 dollars): 20% \$18,200; 40% \$33,400; 60% \$56,600; 80% \$92,300; 90% \$132,700; 95% \$186,600; 99% \$436,500; 99.9% \$2,118,400.

(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 T17-0013
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2020 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	11,650	21.6	22,140	-1,610	23,750	-7.3	3.5	4.8	-1.3
Second Quintile	11,450	21.2	48,190	2,980	45,210	6.2	7.6	8.9	2.3
Middle Quintile	10,960	20.3	86,480	11,430	75,060	13.2	13.0	14.2	8.5
Fourth Quintile	10,220	18.9	144,050	25,180	118,870	17.5	20.2	20.9	17.4
Top Quintile	9,500	17.6	429,390	114,000	315,390	26.6	56.0	51.6	73.1
All	54,010	100.0	134,950	27,470	107,490	20.4	100.0	100.0	100.0
Addendum									
80-90	4,760	8.8	218,210	44,960	173,260	20.6	14.3	14.2	14.4
90-95	2,400	4.4	310,410	71,260	239,150	23.0	10.2	9.9	11.5
95-99	1,860	3.5	529,730	139,820	389,920	26.4	13.5	12.5	17.6
Top 1 Percent	480	0.9	2,708,060	904,850	1,803,210	33.4	18.0	15.1	29.6
Top 0.1 Percent	50	0.1	12,160,860	4,145,170	8,015,690	34.1	8.1	6.7	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

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(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 T17-0013
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2020 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	7,770	16.7	13,970	230	13,740	1.6	2.7	3.2	0.3
Second Quintile	12,890	27.6	29,390	740	28,650	2.5	9.4	11.1	1.4
Middle Quintile	10,170	21.8	55,410	3,370	52,040	6.1	14.0	15.9	5.0
Fourth Quintile	8,230	17.6	95,760	11,220	84,540	11.7	19.6	20.9	13.6
Top Quintile	7,180	15.4	305,050	75,270	229,780	24.7	54.5	49.5	79.4
All	46,670	100.0	86,090	14,590	71,490	17.0	100.0	100.0	100.0
Addendum									
80-90	3,640	7.8	148,180	24,890	123,290	16.8	13.4	13.5	13.3
90-95	1,780	3.8	211,430	41,710	169,720	19.7	9.4	9.1	10.9
95-99	1,390	3.0	361,100	86,310	274,780	23.9	12.5	11.5	17.7
Top 1 Percent	370	0.8	2,112,820	699,490	1,413,330	33.1	19.2	15.5	37.5
Top 0.1 Percent	40	0.1	9,440,040	3,238,940	6,201,100	34.3	10.2	8.1	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.4

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