

**Table T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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>	12,470	7.3	5,500	280	5,220	5.1	0.4	0.5	0.1
<b>10-20</b>	22,070	12.8	15,050	370	14,680	2.5	2.1	2.5	0.3
<b>20-30</b>	19,700	11.5	24,780	940	23,850	3.8	3.0	3.6	0.7
<b>30-40</b>	15,860	9.2	34,890	2,430	32,460	7.0	3.5	3.9	1.4
<b>40-50</b>	13,810	8.0	44,950	4,250	40,690	9.5	3.9	4.3	2.1
<b>50-75</b>	25,290	14.7	61,390	7,090	54,300	11.6	9.7	10.4	6.3
<b>75-100</b>	16,840	9.8	86,550	12,120	74,420	14.0	9.1	9.5	7.2
<b>100-200</b>	29,800	17.3	139,620	23,280	116,340	16.7	25.9	26.3	24.3
<b>200-500</b>	12,610	7.3	284,330	57,660	226,680	20.3	22.3	21.7	25.5
<b>500-1,000</b>	1,620	0.9	672,120	165,150	506,970	24.6	6.8	6.2	9.4
<b>More than 1,000</b>	690	0.4	3,103,990	936,170	2,167,820	30.2	13.4	11.4	22.7
<b>All</b>	172,000	100.0	93,390	16,600	76,790	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. 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 T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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
Less than 10	10,020	12.2	5,560	390	5,170	7.0	1.4	1.5	0.6
10-20	16,050	19.6	14,930	860	14,070	5.7	5.8	6.6	2.0
20-30	11,990	14.6	24,700	1,950	22,750	7.9	7.2	8.0	3.3
30-40	8,960	10.9	34,880	3,780	31,100	10.8	7.6	8.1	4.8
40-50	7,490	9.1	44,930	5,850	39,080	13.0	8.1	8.5	6.3
50-75	12,380	15.1	60,950	9,040	51,900	14.8	18.3	18.7	16.0
75-100	6,290	7.7	85,810	15,440	70,370	18.0	13.1	12.9	13.8
100-200	6,480	7.9	131,840	26,440	105,400	20.1	20.7	19.9	24.4
200-500	1,380	1.7	279,880	65,010	214,870	23.2	9.4	8.7	12.8
500-1,000	150	0.2	676,570	191,080	485,490	28.2	2.5	2.1	4.1
More than 1,000	80	0.1	3,072,730	1,025,560	2,047,170	33.4	5.9	4.8	11.7
All	81,940	100.0	50,450	8,560	41,890	17.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. 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 T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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>	1,510	2.4	4,520	110	4,410	2.5	0.1	0.1	0.0
<b>10-20</b>	2,690	4.3	15,360	160	15,200	1.0	0.4	0.5	0.0
<b>20-30</b>	3,540	5.6	24,950	250	24,700	1.0	0.9	1.1	0.1
<b>30-40</b>	3,260	5.1	34,870	790	34,080	2.3	1.1	1.3	0.1
<b>40-50</b>	3,250	5.1	45,070	2,020	43,060	4.5	1.4	1.7	0.3
<b>50-75</b>	7,510	11.8	62,430	4,730	57,700	7.6	4.6	5.2	1.8
<b>75-100</b>	7,800	12.3	87,300	9,610	77,690	11.0	6.6	7.3	3.9
<b>100-200</b>	20,710	32.6	142,990	22,270	120,720	15.6	28.9	30.1	23.8
<b>200-500</b>	10,750	16.9	285,840	56,670	229,160	19.8	30.0	29.7	31.4
<b>500-1,000</b>	1,420	2.2	672,090	162,110	509,980	24.1	9.3	8.7	11.9
<b>More than 1,000</b>	580	0.9	2,952,670	879,720	2,072,960	29.8	16.8	14.5	26.4
<b>All</b>	63,440	100.0	161,440	30,540	130,900	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. 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 T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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
Less than 10	800	3.4	6,470	-790	7,260	-12.3	0.4	0.5	-0.4
10-20	3,050	13.1	15,410	-2,110	17,520	-13.7	3.5	4.4	-4.5
20-30	3,830	16.5	24,870	-1,810	26,680	-7.3	7.0	8.4	-4.8
30-40	3,290	14.1	34,920	90	34,830	0.3	8.5	9.4	0.2
40-50	2,680	11.5	44,850	2,110	42,750	4.7	8.9	9.4	3.9
50-75	4,650	20.0	60,810	5,150	55,660	8.5	20.9	21.4	16.7
75-100	2,360	10.1	86,070	10,910	75,160	12.7	15.0	14.6	17.9
100-200	2,160	9.3	131,780	22,420	109,360	17.0	21.0	19.5	33.8
200-500	360	1.6	259,040	57,220	201,820	22.1	6.9	6.0	14.4
500-1,000	30	0.1	656,320	180,910	475,410	27.6	1.5	1.2	4.0
More than 1,000	20	0.1	5,769,930	1,749,950	4,019,990	30.3	6.5	5.1	18.7
All	23,260	100.0	58,290	6,160	52,130	10.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. 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 T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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>	1,230	2.3	6,350	-890	7,240	-14.0	0.1	0.2	-0.1
<b>10-20</b>	4,520	8.5	15,440	-2,180	17,620	-14.1	1.1	1.5	-0.8
<b>20-30</b>	5,750	10.8	24,880	-1,870	26,750	-7.5	2.2	2.8	-0.9
<b>30-40</b>	4,760	9.0	34,840	-190	35,030	-0.6	2.5	3.1	-0.1
<b>40-50</b>	3,930	7.4	44,920	1,730	43,190	3.9	2.7	3.1	0.6
<b>50-75</b>	7,790	14.7	61,420	4,850	56,580	7.9	7.2	8.1	3.2
<b>75-100</b>	5,410	10.2	86,900	10,340	76,560	11.9	7.1	7.6	4.8
<b>100-200</b>	11,970	22.6	142,050	22,580	119,470	15.9	25.6	26.2	23.0
<b>200-500</b>	6,220	11.7	284,930	57,230	227,700	20.1	26.7	25.9	30.3
<b>500-1,000</b>	870	1.7	670,160	166,000	504,160	24.8	8.8	8.1	12.4
<b>More than 1,000</b>	360	0.7	2,985,530	894,630	2,090,900	30.0	16.2	13.8	27.5
<b>All</b>	53,040	100.0	125,090	22,120	102,970	17.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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 the law in place for 2018 as of 8/23/2018. 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 T18-0063**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Level (thousands of 2018 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>	1,920	4.7	5,020	80	4,940	1.6	0.3	0.3	0.0
<b>10-20</b>	5,890	14.4	15,310	230	15,080	1.5	2.6	3.0	0.3
<b>20-30</b>	5,610	13.7	24,750	590	24,160	2.4	4.0	4.6	0.7
<b>30-40</b>	4,260	10.4	34,860	1,130	33,730	3.3	4.3	4.9	1.0
<b>40-50</b>	3,600	8.8	44,870	2,110	42,760	4.7	4.7	5.3	1.5
<b>50-75</b>	6,280	15.4	61,300	4,020	57,280	6.6	11.2	12.3	5.0
<b>75-100</b>	4,230	10.4	86,500	8,150	78,350	9.4	10.7	11.3	6.8
<b>100-200</b>	6,160	15.1	136,210	18,660	117,550	13.7	24.4	24.8	22.6
<b>200-500</b>	2,040	5.0	290,530	55,710	234,820	19.2	17.3	16.4	22.3
<b>500-1,000</b>	270	0.7	681,820	161,390	520,430	23.7	5.3	4.8	8.5
<b>More than 1,000</b>	150	0.4	3,409,860	1,037,410	2,372,450	30.4	15.1	12.3	31.0
<b>All</b>	40,870	100.0	84,080	12,470	71,620	14.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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 the law in place for 2018 as of 8/23/2018. 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.