

**Table T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2028 <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>	10,670	5.8	6,710	310	6,410	4.6	0.3	0.4	0.1
<b>10-20</b>	17,690	9.6	19,250	580	18,680	3.0	1.4	1.7	0.2
<b>20-30</b>	19,530	10.7	31,550	1,380	30,170	4.4	2.5	3.0	0.5
<b>30-40</b>	16,990	9.3	44,230	3,190	41,040	7.2	3.0	3.5	1.1
<b>40-50</b>	14,090	7.7	56,820	5,550	51,270	9.8	3.2	3.7	1.6
<b>50-75</b>	28,410	15.5	78,250	10,000	68,260	12.8	9.0	9.8	5.7
<b>75-100</b>	18,960	10.3	110,100	17,270	92,830	15.7	8.4	8.9	6.5
<b>100-200</b>	36,510	19.9	178,800	33,140	145,660	18.5	26.4	27.0	24.1
<b>200-500</b>	16,170	8.8	362,290	82,560	279,740	22.8	23.7	23.0	26.6
<b>500-1,000</b>	2,380	1.3	834,970	233,590	601,380	28.0	8.1	7.3	11.1
<b>More than 1,000</b>	890	0.5	3,866,490	1,271,470	2,595,020	32.9	13.9	11.7	22.5
<b>All</b>	183,490	100.0	134,760	27,390	107,360	20.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2028 <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>	8,480	9.8	6,750	450	6,300	6.6	0.9	1.0	0.3
<b>10-20</b>	12,850	14.9	19,110	1,170	17,940	6.1	3.8	4.4	1.3
<b>20-30</b>	12,540	14.6	31,350	2,210	29,140	7.1	6.1	6.9	2.3
<b>30-40</b>	9,640	11.2	44,150	4,220	39,930	9.6	6.6	7.3	3.4
<b>40-50</b>	7,670	8.9	56,760	6,840	49,920	12.1	6.7	7.3	4.4
<b>50-75</b>	14,470	16.8	77,990	11,930	66,060	15.3	17.4	18.1	14.4
<b>75-100</b>	8,100	9.4	109,360	20,420	88,940	18.7	13.7	13.7	13.8
<b>100-200</b>	9,340	10.9	169,830	36,870	132,960	21.7	24.5	23.6	28.6
<b>200-500</b>	2,020	2.3	350,570	89,130	261,440	25.4	10.9	10.0	15.0
<b>500-1,000</b>	230	0.3	825,650	247,410	578,250	30.0	2.9	2.5	4.7
<b>More than 1,000</b>	100	0.1	4,002,070	1,408,050	2,594,020	35.2	6.2	5.0	11.8
<b>All</b>	86,140	100.0	75,150	13,970	61,180	18.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2028 <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>	1,360	2.0	5,460	180	5,280	3.2	0.1	0.1	0.0
<b>10-20</b>	2,130	3.1	19,500	300	19,200	1.5	0.3	0.3	0.0
<b>20-30</b>	3,020	4.4	32,040	800	31,240	2.5	0.6	0.8	0.1
<b>30-40</b>	3,430	5.0	44,440	1,410	43,020	3.2	1.0	1.2	0.1
<b>40-50</b>	3,250	4.7	56,820	2,960	53,860	5.2	1.2	1.4	0.3
<b>50-75</b>	7,830	11.4	78,990	6,860	72,130	8.7	3.9	4.6	1.6
<b>75-100</b>	7,490	10.9	111,230	13,950	97,280	12.5	5.3	5.9	3.1
<b>100-200</b>	23,420	34.1	183,920	31,690	152,240	17.2	27.5	29.1	21.7
<b>200-500</b>	13,500	19.7	365,150	81,640	283,510	22.4	31.4	31.2	32.3
<b>500-1,000</b>	2,080	3.0	836,610	232,200	604,410	27.8	11.1	10.3	14.2
<b>More than 1,000</b>	750	1.1	3,713,290	1,211,780	2,501,510	32.6	17.6	15.2	26.5
<b>All</b>	68,650	100.0	228,490	49,720	178,780	21.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2028 <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>	700	2.8	8,380	-1,250	9,630	-15.0	0.3	0.4	-0.3
<b>10-20</b>	2,470	9.9	19,790	-2,420	22,210	-12.3	2.4	3.1	-2.1
<b>20-30</b>	3,660	14.7	31,790	-1,240	33,030	-3.9	5.7	6.9	-1.6
<b>30-40</b>	3,590	14.4	44,240	1,740	42,510	3.9	7.8	8.7	2.2
<b>40-50</b>	2,830	11.3	56,960	4,560	52,390	8.0	7.9	8.4	4.6
<b>50-75</b>	5,220	20.9	77,990	8,710	69,280	11.2	19.9	20.5	16.1
<b>75-100</b>	2,750	11.0	109,420	15,990	93,430	14.6	14.7	14.6	15.6
<b>100-200</b>	3,150	12.6	168,600	31,750	136,850	18.8	26.0	24.4	35.4
<b>200-500</b>	500	2.0	335,600	78,050	257,550	23.3	8.2	7.3	13.9
<b>500-1,000</b>	40	0.2	832,590	237,800	594,780	28.6	1.7	1.4	3.5
<b>More than 1,000</b>	20	0.1	5,519,290	1,795,310	3,723,980	32.5	5.4	4.2	12.7
<b>All</b>	24,980	100.0	81,830	11,280	70,550	13.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

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

(1) Calendar year. Baseline is the law in place for 2028 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 T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2028 <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>	1,110	2.0	8,120	-1,320	9,430	-16.3	0.1	0.1	-0.1
<b>10-20</b>	3,770	6.7	19,870	-2,450	22,330	-12.4	0.8	1.1	-0.4
<b>20-30</b>	5,410	9.5	31,790	-1,390	33,180	-4.4	1.7	2.3	-0.4
<b>30-40</b>	5,330	9.4	44,180	1,370	42,810	3.1	2.3	2.9	0.4
<b>40-50</b>	4,160	7.3	56,970	4,090	52,880	7.2	2.4	2.8	0.8
<b>50-75</b>	8,170	14.4	78,270	8,340	69,930	10.7	6.4	7.2	3.2
<b>75-100</b>	5,570	9.8	110,380	15,290	95,090	13.9	6.1	6.7	4.0
<b>100-200</b>	13,590	24.0	182,800	32,920	149,880	18.0	24.7	25.7	21.2
<b>200-500</b>	7,590	13.4	366,090	83,140	282,940	22.7	27.6	27.1	29.8
<b>500-1,000</b>	1,280	2.3	836,460	234,920	601,540	28.1	10.6	9.7	14.2
<b>More than 1,000</b>	480	0.9	3,634,250	1,197,250	2,437,010	32.9	17.3	14.7	27.1
<b>All</b>	56,650	100.0	177,460	37,330	140,140	21.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

\* 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 2028 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 T18-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2028 <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>	1,850	3.6	5,440	150	5,290	2.8	0.2	0.2	0.0
<b>10-20</b>	4,400	8.5	19,740	370	19,360	1.9	1.4	1.6	0.2
<b>20-30</b>	6,530	12.6	31,520	780	30,740	2.5	3.3	3.9	0.5
<b>30-40</b>	5,750	11.1	44,140	1,510	42,630	3.4	4.1	4.7	0.8
<b>40-50</b>	4,730	9.1	56,770	2,720	54,060	4.8	4.3	4.9	1.2
<b>50-75</b>	9,310	17.9	78,070	6,190	71,880	7.9	11.6	12.9	5.4
<b>75-100</b>	5,600	10.8	109,890	12,640	97,250	11.5	9.8	10.5	6.6
<b>100-200</b>	9,430	18.1	174,300	27,360	146,940	15.7	26.2	26.7	24.0
<b>200-500</b>	3,220	6.2	364,320	80,200	284,120	22.0	18.7	17.6	24.0
<b>500-1,000</b>	440	0.9	833,090	229,550	603,540	27.6	5.9	5.1	9.4
<b>More than 1,000</b>	210	0.4	4,383,080	1,438,070	2,945,010	32.8	14.4	11.7	27.6
<b>All</b>	52,030	100.0	120,480	20,670	99,810	17.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.5

\* 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 2028 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.