

Table T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2011 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	11,470	7.3	5,030	200	4,830	3.9	0.5	0.6	0.1
10-20	21,170	13.4	13,076	180	12,900	1.4	2.3	2.7	0.2
20-30	18,540	11.7	21,594	580	21,020	2.7	3.3	3.9	0.5
30-40	14,910	9.4	30,292	1,920	28,380	6.3	3.7	4.2	1.3
40-50	12,670	8.0	39,058	3,560	35,500	9.1	4.1	4.5	2.1
50-75	22,740	14.4	53,728	6,450	47,280	12.0	10.1	10.8	6.8
75-100	14,770	9.3	75,453	11,100	64,360	14.7	9.2	9.5	7.6
100-200	27,540	17.4	121,281	21,360	99,920	17.6	27.5	27.6	27.4
200-500	11,000	7.0	248,156	54,130	194,030	21.8	22.5	21.4	27.7
500-1,000	1,310	0.8	584,688	153,640	431,050	26.3	6.3	5.7	9.4
More than 1,000	510	0.3	2,515,949	693,020	1,822,930	27.5	10.6	9.4	16.6
All	158,130	100.0	76,700	13,570	63,130	17.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	11,970	7.5	4,990	200	4,800	3.9	0.5	0.5	0.1
10-20	22,040	13.8	13,360	200	13,160	1.5	2.3	2.7	0.2
20-30	18,830	11.8	22,100	580	21,510	2.6	3.2	3.8	0.5
30-40	14,850	9.3	31,020	1,950	29,080	6.3	3.5	4.0	1.2
40-50	12,660	7.9	40,030	3,620	36,420	9.0	3.9	4.3	2.0
50-75	22,940	14.3	54,980	6,590	48,380	12.0	9.7	10.4	6.4
75-100	14,840	9.3	77,310	11,330	65,980	14.7	8.8	9.1	7.2
100-200	27,350	17.1	124,280	21,910	102,370	17.6	26.0	26.1	25.5
200-500	11,330	7.1	254,600	55,710	198,890	21.9	22.1	21.0	26.8
500-1,000	1,430	0.9	601,300	157,940	443,360	26.3	6.6	5.9	9.6
More than 1,000	630	0.4	2,817,690	759,020	2,058,670	26.9	13.6	12.1	20.3
All	160,130	100.0	81,570	14,680	66,890	18.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.5

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Table T20-0008
Baseline Distribution of Income and Federal Taxes
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Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	12,180	7.5	5,120	250	4,880	4.8	0.5	0.6	0.1
10-20	22,200	13.7	13,700	330	13,370	2.4	2.3	2.8	0.3
20-30	19,000	11.7	22,650	860	21,790	3.8	3.3	3.9	0.6
30-40	15,110	9.3	31,810	2,400	29,410	7.6	3.6	4.2	1.4
40-50	12,720	7.9	41,060	4,240	36,830	10.3	4.0	4.4	2.1
50-75	23,210	14.3	56,360	7,540	48,810	13.4	9.9	10.7	6.8
75-100	15,070	9.3	79,300	12,710	66,590	16.0	9.0	9.5	7.4
100-200	27,930	17.2	127,580	24,400	103,180	19.1	27.0	27.1	26.3
200-500	11,460	7.1	261,440	60,850	200,590	23.3	22.7	21.6	26.9
500-1,000	1,450	0.9	615,620	173,780	441,850	28.2	6.8	6.0	9.7
More than 1,000	560	0.3	2,611,660	849,910	1,761,750	32.5	11.0	9.2	18.3
All	162,120	100.0	81,500	16,000	65,500	19.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.0

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,500	7.6	5,140	250	4,890	4.9	0.5	0.5	0.1
10-20	22,180	13.5	13,920	360	13,560	2.6	2.2	2.7	0.3
20-30	19,080	11.6	23,070	970	22,100	4.2	3.1	3.7	0.7
30-40	15,280	9.3	32,410	2,550	29,860	7.9	3.5	4.0	1.4
40-50	12,780	7.8	41,810	4,440	37,380	10.6	3.8	4.2	2.0
50-75	23,230	14.1	57,300	7,860	49,440	13.7	9.4	10.2	6.4
75-100	15,090	9.2	80,640	13,070	67,580	16.2	8.6	9.0	6.9
100-200	28,610	17.4	130,040	25,000	105,040	19.2	26.3	26.6	25.2
200-500	12,120	7.4	266,610	62,170	204,440	23.3	22.9	22.0	26.5
500-1,000	1,590	1.0	628,390	176,840	451,550	28.1	7.1	6.4	9.9
More than 1,000	640	0.4	2,798,980	910,490	1,888,490	32.5	12.6	10.6	20.4
All	164,320	100.0	86,000	17,280	68,720	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.4

* Less than 0.05

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Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	12,760	7.7	5,170	260	4,910	5.0	0.5	0.5	0.1
10-20	22,150	13.3	14,180	380	13,790	2.7	2.1	2.6	0.3
20-30	18,810	11.3	23,440	1,040	22,400	4.4	3.0	3.6	0.7
30-40	15,120	9.1	32,910	2,610	30,300	7.9	3.4	3.9	1.3
40-50	12,910	7.8	42,460	4,570	37,900	10.8	3.7	4.2	2.0
50-75	23,760	14.3	58,160	7,990	50,170	13.7	9.4	10.2	6.3
75-100	15,410	9.3	81,890	13,370	68,520	16.3	8.6	9.0	6.9
100-200	29,040	17.5	132,350	25,600	106,740	19.3	26.1	26.4	24.8
200-500	12,660	7.6	271,530	63,820	207,720	23.5	23.3	22.4	27.0
500-1,000	1,660	1.0	635,490	179,170	456,310	28.2	7.2	6.5	9.9
More than 1,000	670	0.4	2,824,740	923,750	1,900,990	32.7	12.8	10.8	20.6
All	166,210	100.0	88,690	18,030	70,650	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.6

* Less than 0.05

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,590	8.1	5,110	290	4,820	5.7	0.5	0.6	0.1
10-20	22,500	13.4	14,190	400	13,790	2.8	2.2	2.6	0.3
20-30	18,630	11.1	23,540	1,090	22,450	4.6	3.0	3.5	0.7
30-40	15,280	9.1	33,080	2,630	30,450	8.0	3.4	3.9	1.4
40-50	12,930	7.7	42,690	4,560	38,120	10.7	3.7	4.2	2.0
50-75	23,960	14.2	58,410	7,890	50,530	13.5	9.4	10.2	6.4
75-100	15,690	9.3	82,310	13,240	69,070	16.1	8.7	9.1	7.0
100-200	29,310	17.4	133,100	25,420	107,670	19.1	26.3	26.6	25.2
200-500	12,890	7.7	272,690	63,140	209,550	23.2	23.7	22.7	27.5
500-1,000	1,680	1.0	638,810	177,200	461,620	27.7	7.2	6.5	10.1
More than 1,000	650	0.4	2,723,960	871,920	1,852,040	32.0	11.9	10.1	19.1
All	168,340	100.0	88,100	17,550	70,550	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.8

* Less than 0.05

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,250	7.8	5,160	290	4,860	5.7	0.4	0.5	0.1
10-20	22,270	13.1	14,330	390	13,940	2.7	2.0	2.5	0.3
20-30	18,590	10.9	23,730	1,090	22,650	4.6	2.8	3.4	0.6
30-40	15,520	9.1	33,380	2,660	30,720	8.0	3.3	3.8	1.3
40-50	12,860	7.5	43,010	4,500	38,500	10.5	3.5	3.9	1.8
50-75	24,200	14.2	58,820	7,890	50,930	13.4	9.1	9.8	6.1
75-100	16,040	9.4	82,920	13,230	69,690	16.0	8.5	8.9	6.7
100-200	30,090	17.7	134,200	25,450	108,750	19.0	25.7	26.1	24.3
200-500	13,830	8.1	274,520	63,600	210,920	23.2	24.2	23.2	27.9
500-1,000	1,790	1.1	643,200	176,960	466,250	27.5	7.3	6.7	10.1
More than 1,000	720	0.4	2,874,200	902,400	1,971,790	31.4	13.1	11.3	20.6
All	170,420	100.0	92,170	18,490	73,690	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 5.1

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,660	7.4	5,280	280	5,010	5.2	0.4	0.5	0.1
10-20	22,150	12.9	14,680	360	14,320	2.5	2.0	2.4	0.3
20-30	19,080	11.1	24,190	980	23,210	4.1	2.8	3.3	0.6
30-40	15,650	9.1	34,070	2,410	31,660	7.1	3.3	3.7	1.3
40-50	13,210	7.7	43,850	4,130	39,720	9.4	3.5	3.9	1.8
50-75	24,690	14.3	60,040	7,240	52,790	12.1	9.0	9.7	5.9
75-100	16,240	9.4	84,630	12,340	72,300	14.6	8.4	8.8	6.7
100-200	30,920	17.9	136,910	23,880	113,030	17.4	25.8	26.1	24.5
200-500	13,930	8.1	279,820	59,330	220,490	21.2	23.8	22.9	27.4
500-1,000	1,780	1.0	656,640	159,980	496,660	24.4	7.1	6.6	9.5
More than 1,000	770	0.4	2,984,620	855,430	2,129,190	28.7	13.9	12.2	21.7
All	172,380	100.0	95,230	17,480	77,750	18.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,490	7.2	5,380	290	5,090	5.4	0.4	0.5	0.1
10-20	22,010	12.6	15,070	380	14,690	2.5	1.9	2.3	0.3
20-30	19,660	11.3	24,790	1,030	23,760	4.2	2.8	3.3	0.6
30-40	15,860	9.1	34,910	2,500	32,410	7.2	3.2	3.7	1.2
40-50	13,250	7.6	44,860	4,230	40,630	9.4	3.4	3.8	1.7
50-75	24,800	14.2	61,470	7,470	54,000	12.2	8.8	9.5	5.7
75-100	16,610	9.5	86,720	12,730	73,990	14.7	8.3	8.7	6.5
100-200	31,760	18.2	140,330	24,740	115,580	17.6	25.7	26.1	24.1
200-500	14,360	8.2	286,490	61,610	224,880	21.5	23.7	22.9	27.1
500-1,000	1,810	1.0	673,950	167,540	506,410	24.9	7.0	6.5	9.3
More than 1,000	830	0.5	3,067,100	911,890	2,155,210	29.7	14.7	12.7	23.2
All	174,690	100.0	99,280	18,680	80,600	18.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

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Table 1: Summary of the data used in the study. The table shows the number of samples for each combination of the number of layers (L) and the number of nodes (N) in each layer. The data is presented in a grid format with L on the rows and N on the columns.

L \ N	N = 10				N = 20				N = 50				N = 100			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1	10	10	10	10	20	20	20	20	50	50	50	50	100	100	100	100
2	10	10	10	10	20	20	20	20	50	50	50	50	100	100	100	100
3	10	10	10	10	20	20	20	20	50	50	50	50	100	100	100	100
4	10	10	10	10	20	20	20	20	50	50	50	50	100	100	100	100
5	10	10	10	10	20	20	20	20	50	50	50	50	100	100	100	100

Table 1: Summary of the data used in the study. The table shows the number of samples for each combination of the number of layers (L) and the number of nodes (N) in each layer. The data is presented in a grid format with L on the rows and N on the columns.

Table T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	11,920	6.7	5,630	290	5,330	5.2	0.4	0.4	0.1
10-20	21,170	12.0	15,850	390	15,460	2.5	1.8	2.1	0.2
20-30	19,900	11.2	26,010	1,070	24,930	4.1	2.7	3.2	0.6
30-40	16,090	9.1	36,510	2,540	33,970	7.0	3.1	3.6	1.2
40-50	13,300	7.5	46,920	4,310	42,620	9.2	3.3	3.7	1.6
50-75	25,110	14.2	64,440	7,720	56,720	12.0	8.6	9.3	5.4
75-100	17,300	9.8	90,800	13,330	77,470	14.7	8.3	8.8	6.5
100-200	32,290	18.2	147,050	25,840	121,210	17.6	25.2	25.6	23.4
200-500	15,780	8.9	299,650	64,630	235,020	21.6	25.1	24.2	28.6
500-1,000	2,050	1.2	699,270	175,320	523,950	25.1	7.6	7.0	10.1
More than 1,000	880	0.5	3,007,690	900,610	2,107,080	29.9	14.0	12.1	22.1
All	177,060	100.0	106,610	20,140	86,470	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	11,550	6.5	5,720	280	5,430	5.0	0.3	0.4	0.1
10-20	21,080	11.8	16,260	420	15,840	2.6	1.8	2.1	0.2
20-30	19,930	11.2	26,710	1,130	25,580	4.2	2.7	3.2	0.6
30-40	16,260	9.1	37,500	2,620	34,880	7.0	3.1	3.6	1.1
40-50	13,310	7.5	48,150	4,370	43,780	9.1	3.3	3.7	1.6
50-75	25,520	14.3	66,190	7,890	58,300	11.9	8.6	9.4	5.4
75-100	17,610	9.9	93,220	13,690	79,530	14.7	8.4	8.8	6.5
100-200	32,660	18.3	150,930	26,540	124,390	17.6	25.1	25.5	23.3
200-500	16,060	9.0	306,980	66,400	240,570	21.6	25.1	24.3	28.6
500-1,000	2,100	1.2	718,390	181,190	537,190	25.2	7.7	7.1	10.2
More than 1,000	900	0.5	3,052,860	921,140	2,131,720	30.2	13.9	12.0	22.2
All	178,270	100.0	110,170	20,900	89,270	19.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	11,320	6.3	5,860	290	5,570	4.9	0.3	0.4	0.1
10-20	20,680	11.5	16,720	450	16,280	2.7	1.7	2.0	0.2
20-30	19,970	11.1	27,360	1,140	26,220	4.2	2.7	3.2	0.6
30-40	16,440	9.2	38,450	2,620	35,820	6.8	3.1	3.6	1.1
40-50	13,340	7.4	49,380	4,440	44,940	9.0	3.2	3.6	1.5
50-75	25,800	14.4	67,880	8,130	59,750	12.0	8.5	9.3	5.3
75-100	17,890	10.0	95,570	14,060	81,510	14.7	8.3	8.8	6.4
100-200	33,140	18.5	155,050	27,460	127,590	17.7	25.0	25.5	23.2
200-500	16,490	9.2	314,100	68,320	245,780	21.8	25.2	24.4	28.7
500-1,000	2,200	1.2	735,040	186,820	548,230	25.4	7.9	7.3	10.5
More than 1,000	930	0.5	3,101,160	943,730	2,157,430	30.4	14.0	12.1	22.3
All	179,500	100.0	114,400	21,900	92,500	19.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	11,090	6.1	6,020	300	5,720	4.9	0.3	0.4	0.1
10-20	20,000	11.1	17,100	470	16,620	2.8	1.6	1.9	0.2
20-30	20,160	11.2	27,970	1,170	26,800	4.2	2.6	3.1	0.6
30-40	16,450	9.1	39,370	2,680	36,690	6.8	3.0	3.5	1.1
40-50	13,500	7.5	50,580	4,470	46,110	8.8	3.2	3.6	1.5
50-75	26,180	14.5	69,540	8,350	61,190	12.0	8.5	9.3	5.3
75-100	18,160	10.1	97,910	14,430	83,480	14.7	8.3	8.8	6.3
100-200	33,800	18.7	158,990	28,290	130,700	17.8	25.0	25.5	23.1
200-500	16,840	9.3	321,470	70,280	251,180	21.9	25.2	24.4	28.6
500-1,000	2,280	1.3	753,580	192,680	560,910	25.6	8.0	7.4	10.6
More than 1,000	960	0.5	3,170,860	971,780	2,199,090	30.7	14.1	12.1	22.4
All	180,760	100.0	118,720	22,900	95,820	19.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	10,960	6.0	6,130	290	5,840	4.8	0.3	0.4	0.1
10-20	19,520	10.7	17,550	480	17,070	2.7	1.5	1.8	0.2
20-30	20,170	11.1	28,690	1,170	27,520	4.1	2.6	3.1	0.5
30-40	16,540	9.1	40,270	2,640	37,630	6.6	3.0	3.4	1.0
40-50	13,590	7.5	51,740	4,540	47,200	8.8	3.1	3.6	1.4
50-75	26,600	14.6	71,270	8,490	62,780	11.9	8.5	9.2	5.2
75-100	18,300	10.1	100,420	14,820	85,600	14.8	8.2	8.7	6.2
100-200	34,180	18.8	163,130	29,060	134,070	17.8	24.9	25.3	22.9
200-500	17,460	9.6	329,440	72,290	257,150	21.9	25.7	24.8	29.1
500-1,000	2,410	1.3	768,820	196,720	572,100	25.6	8.3	7.6	10.9
More than 1,000	960	0.5	3,262,060	1,003,150	2,258,910	30.8	14.0	12.0	22.2
All	182,030	100.0	123,180	23,850	99,330	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	10,990	6.0	6,250	300	5,950	4.7	0.3	0.4	0.1
10-20	18,990	10.4	17,960	530	17,430	2.9	1.5	1.8	0.2
20-30	20,150	11.0	29,380	1,360	28,030	4.6	2.5	3.0	0.6
30-40	16,430	9.0	41,210	2,980	38,230	7.2	2.9	3.4	1.0
40-50	13,710	7.5	52,930	5,000	47,940	9.4	3.1	3.5	1.4
50-75	26,930	14.7	72,960	9,280	63,680	12.7	8.4	9.2	5.3
75-100	18,500	10.1	102,780	16,070	86,710	15.6	8.1	8.6	6.3
100-200	35,140	19.2	166,790	31,170	135,620	18.7	25.1	25.6	23.0
200-500	17,680	9.6	336,030	77,000	259,030	22.9	25.4	24.6	28.6
500-1,000	2,450	1.3	786,980	217,570	569,410	27.7	8.3	7.5	11.2
More than 1,000	990	0.5	3,361,680	1,067,630	2,294,050	31.8	14.2	12.2	22.2
All	183,320	100.0	127,370	25,960	101,410	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 6.8

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	10,700	5.8	6,380	290	6,080	4.6	0.3	0.3	0.1
10-20	18,730	10.1	18,400	550	17,860	3.0	1.4	1.7	0.2
20-30	19,950	10.8	30,110	1,340	28,780	4.4	2.5	3.0	0.5
30-40	16,160	8.8	42,180	2,930	39,240	7.0	2.8	3.3	1.0
40-50	13,810	7.5	54,170	5,000	49,170	9.2	3.1	3.5	1.4
50-75	27,540	14.9	74,690	9,400	65,290	12.6	8.5	9.3	5.3
75-100	18,910	10.2	105,290	16,360	88,930	15.5	8.2	8.7	6.3
100-200	36,010	19.5	171,020	31,820	139,200	18.6	25.3	25.9	23.2
200-500	17,900	9.7	343,950	78,320	265,630	22.8	25.3	24.5	28.4
500-1,000	2,560	1.4	802,080	220,510	581,570	27.5	8.4	7.7	11.4
More than 1,000	1,000	0.5	3,454,920	1,090,940	2,363,990	31.6	14.2	12.2	22.0
All	184,640	100.0	131,740	26,710	105,030	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.0

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	10,480	5.6	6,500	290	6,210	4.5	0.3	0.3	0.1
10-20	18,250	9.8	18,780	560	18,220	3.0	1.4	1.7	0.2
20-30	19,860	10.7	30,800	1,340	29,460	4.4	2.4	2.9	0.5
30-40	16,150	8.7	43,160	2,970	40,190	6.9	2.8	3.2	0.9
40-50	13,750	7.4	55,440	5,050	50,380	9.1	3.0	3.4	1.4
50-75	28,050	15.1	76,450	9,640	66,820	12.6	8.5	9.3	5.2
75-100	19,190	10.3	107,740	16,690	91,050	15.5	8.2	8.6	6.2
100-200	36,970	19.9	174,960	32,560	142,400	18.6	25.5	26.0	23.4
200-500	18,210	9.8	351,750	80,010	271,730	22.8	25.2	24.5	28.3
500-1,000	2,660	1.4	818,930	225,610	593,320	27.6	8.6	7.8	11.6
More than 1,000	1,020	0.6	3,534,670	1,117,470	2,417,200	31.6	14.2	12.2	22.1
All	185,970	100.0	136,420	27,720	108,700	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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 T20-0008
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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	10,270	5.5	6,670	290	6,380	4.4	0.3	0.3	0.1
10-20	17,870	9.5	19,260	560	18,700	2.9	1.3	1.6	0.2
20-30	19,700	10.5	31,590	1,370	30,220	4.3	2.4	2.8	0.5
30-40	16,150	8.6	44,180	2,970	41,220	6.7	2.7	3.2	0.9
40-50	13,800	7.4	56,730	5,170	51,570	9.1	3.0	3.4	1.3
50-75	28,550	15.2	78,280	9,770	68,510	12.5	8.5	9.3	5.2
75-100	19,370	10.3	110,250	17,010	93,240	15.4	8.1	8.6	6.2
100-200	37,850	20.2	178,800	33,110	145,690	18.5	25.6	26.2	23.4
200-500	18,580	9.9	359,490	81,430	278,070	22.7	25.3	24.5	28.3
500-1,000	2,750	1.5	836,210	229,380	606,830	27.4	8.7	7.9	11.8
More than 1,000	1,030	0.6	3,617,940	1,138,070	2,479,870	31.5	14.2	12.2	22.0
All	187,320	100.0	141,020	28,560	112,460	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.4

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For a description of 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.