

Table T20-0010
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 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	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

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0010
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 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	10,470	12.9	5,220	390	4,840	7.4	1.4	1.6	0.5
10-20	15,970	19.7	14,200	840	13,360	5.9	5.6	6.5	1.8
20-30	11,080	13.7	23,650	2,120	21,540	9.0	6.5	7.3	3.1
30-40	8,720	10.7	33,380	3,990	29,390	11.9	7.2	7.8	4.6
40-50	6,990	8.6	43,030	6,070	36,950	14.1	7.5	7.9	5.6
50-75	12,050	14.9	58,450	9,910	48,550	17.0	17.5	17.9	15.7
75-100	6,240	7.7	82,410	16,390	66,020	19.9	12.8	12.6	13.4
100-200	7,140	8.8	126,740	28,380	98,360	22.4	22.5	21.5	26.6
200-500	1,570	1.9	266,570	67,870	198,700	25.5	10.4	9.6	14.0
500-1,000	160	0.2	650,250	198,210	452,040	30.5	2.6	2.2	4.1
More than 1,000	80	0.1	2,967,830	996,510	1,971,320	33.6	5.9	4.8	10.5
All	81,150	100.0	49,630	9,390	40,240	18.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0010
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 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	1,740	2.7	4,230	140	4,090	3.3	0.1	0.1	0.0
10-20	3,030	4.8	14,750	190	14,570	1.3	0.4	0.6	0.0
20-30	3,560	5.6	23,910	330	23,570	1.4	0.8	1.1	0.1
30-40	3,370	5.3	33,370	840	32,530	2.5	1.1	1.4	0.1
40-50	2,970	4.7	42,990	2,040	40,940	4.8	1.3	1.5	0.3
50-75	7,000	11.1	59,700	5,190	54,510	8.7	4.1	4.8	1.7
75-100	7,170	11.3	83,520	10,540	72,990	12.6	5.9	6.6	3.5
100-200	20,060	31.7	137,910	24,480	113,440	17.8	27.4	28.7	22.8
200-500	11,770	18.6	276,400	63,090	213,310	22.8	32.2	31.6	34.5
500-1,000	1,580	2.5	642,800	174,730	468,070	27.2	10.1	9.3	12.9
More than 1,000	610	1.0	2,735,470	852,920	1,882,550	31.2	16.4	14.4	24.0
All	63,310	100.0	159,330	34,000	125,330	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0010
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 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	920	4.0	6,030	-570	6,590	-9.4	0.4	0.5	-0.3
10-20	3,016	13.2	14,629	-1,860	16,490	-12.7	3.5	4.4	-3.5
20-30	3,651	16.0	23,784	-1,500	25,290	-6.3	6.8	8.2	-3.5
30-40	3,078	13.5	33,353	580	32,770	1.8	8.0	9.0	1.1
40-50	2,571	11.3	42,977	2,720	40,250	6.3	8.6	9.2	4.4
50-75	4,470	19.6	58,431	6,230	52,200	10.7	20.4	20.8	17.5
75-100	2,230	9.8	82,442	12,350	70,100	15.0	14.4	14.0	17.3
100-200	2,424	10.6	126,687	24,080	102,610	19.0	24.0	22.2	36.8
200-500	360	1.6	252,069	59,690	192,380	23.7	7.1	6.2	13.5
500-1,000	28	0.1	634,007	179,630	454,380	28.3	1.4	1.1	3.2
More than 1,000	14	0.1	4,884,015	1,521,420	3,362,600	31.2	5.3	4.2	13.4
All	22,806	100.0	56,093	6,960	49,130	12.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 T20-0010
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 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	1,350	2.6	6,070	-710	6,780	-11.7	0.1	0.2	-0.1
10-20	4,430	8.5	14,680	-1,990	16,660	-13.5	1.0	1.4	-0.7
20-30	5,470	10.5	23,780	-1,560	25,330	-6.6	2.0	2.7	-0.6
30-40	4,510	8.7	33,270	230	33,040	0.7	2.3	2.9	0.1
40-50	3,700	7.1	43,030	2,450	40,590	5.7	2.5	2.9	0.7
50-75	7,200	13.8	58,950	5,980	52,970	10.1	6.6	7.4	3.3
75-100	5,060	9.7	83,160	11,800	71,360	14.2	6.5	7.0	4.5
100-200	12,080	23.2	136,920	25,190	111,730	18.4	25.6	26.3	23.0
200-500	6,750	13.0	275,790	64,810	210,990	23.5	28.8	27.7	33.1
500-1,000	920	1.8	642,550	181,510	461,040	28.3	9.2	8.3	12.6
More than 1,000	360	0.7	2,751,540	869,050	1,882,490	31.6	15.5	13.3	23.9
All	52,070	100.0	124,060	25,370	98,690	20.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.1

* 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 current law as of 12/24/2019. For more information on 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.

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Table T20-0010
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 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	1,900	4.7	4,880	60	4,820	1.3	0.3	0.3	0.0
10-20	6,190	15.3	14,500	190	14,320	1.3	2.7	3.2	0.2
20-30	5,100	12.7	23,770	580	23,180	2.5	3.6	4.2	0.5
30-40	4,320	10.7	33,420	1,080	32,340	3.2	4.3	5.0	0.9
40-50	3,540	8.8	42,780	1,860	40,920	4.4	4.5	5.2	1.2
50-75	6,080	15.1	58,540	4,010	54,530	6.9	10.6	11.8	4.5
75-100	4,010	9.9	82,600	8,300	74,300	10.1	9.9	10.6	6.1
100-200	6,050	15.0	131,130	19,650	111,470	15.0	23.6	24.0	21.8
200-500	2,190	5.4	277,680	58,430	219,250	21.0	18.1	17.1	23.5
500-1,000	330	0.8	648,870	169,160	479,700	26.1	6.4	5.6	10.2
More than 1,000	170	0.4	3,160,570	984,190	2,176,380	31.1	16.0	13.1	30.7
All	40,350	100.0	83,190	13,500	69,690	16.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.1

* 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 current law as of 12/24/2019. For more information on 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

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