

Table T20-0016
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2020 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	12,190	6.9	5,510	300	5,210	5.4	0.4	0.4	0.1
10-20	21,650	12.3	15,450	410	15,040	2.7	1.9	2.2	0.3
20-30	19,670	11.2	25,370	1,070	24,290	4.2	2.8	3.3	0.6
30-40	16,070	9.1	35,660	2,570	33,080	7.2	3.2	3.6	1.2
40-50	13,280	7.6	45,840	4,330	41,520	9.4	3.4	3.8	1.7
50-75	24,820	14.1	62,830	7,630	55,200	12.2	8.6	9.3	5.5
75-100	16,970	9.7	88,570	13,100	75,470	14.8	8.3	8.7	6.5
100-200	31,920	18.2	143,390	25,320	118,070	17.7	25.3	25.7	23.6
200-500	15,210	8.7	292,800	63,250	229,550	21.6	24.6	23.8	28.1
500-1,000	1,960	1.1	684,710	171,100	513,620	25.0	7.4	6.9	9.8
More than 1,000	850	0.5	3,013,130	899,870	2,113,260	29.9	14.2	12.3	22.4
All	175,860	100.0	102,890	19,470	83,420	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

* 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 T20-0016
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2020 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	9,650	11.4	5,580	410	5,170	7.3	1.2	1.3	0.5
10-20	15,790	18.7	15,370	920	14,450	6.0	5.2	6.0	1.8
20-30	12,230	14.5	25,250	2,070	23,170	8.2	6.6	7.4	3.1
30-40	9,360	11.1	35,630	3,840	31,790	10.8	7.2	7.8	4.4
40-50	7,470	8.9	45,830	5,810	40,020	12.7	7.4	7.8	5.3
50-75	12,610	15.0	62,520	9,590	52,930	15.3	17.0	17.5	14.6
75-100	6,800	8.1	88,090	16,270	71,830	18.5	12.9	12.8	13.4
100-200	7,710	9.2	135,370	28,420	106,950	21.0	22.5	21.6	26.5
200-500	1,750	2.1	284,480	66,620	217,870	23.4	10.7	10.0	14.1
500-1,000	180	0.2	689,990	204,120	485,870	29.6	2.6	2.3	4.4
More than 1,000	100	0.1	3,145,710	1,008,590	2,137,120	32.1	6.6	5.5	11.9
All	84,330	100.0	55,150	9,810	45,350	17.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T20-0016
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2020 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	1,590	2.5	4,460	140	4,320	3.2	0.1	0.1	0.0
10-20	2,630	4.1	15,740	170	15,560	1.1	0.4	0.4	0.0
20-30	3,450	5.3	25,720	390	25,320	1.5	0.8	0.9	0.1
30-40	3,210	5.0	35,710	830	34,880	2.3	1.0	1.2	0.1
40-50	2,910	4.5	45,890	1,950	43,940	4.3	1.2	1.4	0.2
50-75	6,910	10.7	63,740	5,040	58,710	7.9	3.8	4.4	1.5
75-100	7,290	11.3	89,340	10,340	79,000	11.6	5.6	6.2	3.2
100-200	20,970	32.4	147,640	24,260	123,380	16.4	26.6	27.9	21.7
200-500	12,920	19.9	294,830	62,860	231,970	21.3	32.8	32.3	34.6
500-1,000	1,730	2.7	684,480	167,370	517,110	24.5	10.2	9.7	12.4
More than 1,000	720	1.1	2,877,680	850,900	2,026,780	29.6	17.7	15.6	26.0
All	64,790	100.0	179,430	36,190	143,240	20.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T20-0016
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2020 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	810	3.5	6,590	-780	7,360	-11.8	0.4	0.5	-0.4
10-20	2,949	12.7	15,678	-2,190	17,860	-13.9	3.2	4.1	-3.8
20-30	3,654	15.7	25,431	-1,830	27,260	-7.2	6.4	7.8	-4.0
30-40	3,130	13.4	35,669	260	35,410	0.7	7.7	8.6	0.5
40-50	2,552	11.0	45,850	2,300	43,550	5.0	8.1	8.7	3.5
50-75	4,580	19.6	62,327	5,710	56,620	9.2	19.7	20.2	15.6
75-100	2,435	10.4	87,789	11,770	76,020	13.4	14.7	14.4	17.1
100-200	2,699	11.6	134,783	23,850	110,940	17.7	25.1	23.3	38.4
200-500	419	1.8	267,830	59,730	208,100	22.3	7.7	6.8	14.9
500-1,000	31	0.1	677,789	189,880	487,910	28.0	1.4	1.2	3.5
More than 1,000	16	0.1	5,035,979	1,520,580	3,515,400	30.2	5.7	4.5	14.8
All	23,316	100.0	62,282	7,200	55,080	11.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 T20-0016
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2020 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	1,250	2.4	6,560	-870	7,430	-13.3	0.1	0.2	-0.1
10-20	4,430	8.4	15,680	-2,280	17,960	-14.5	0.9	1.3	-0.7
20-30	5,440	10.3	25,410	-1,850	27,250	-7.3	1.9	2.5	-0.7
30-40	4,590	8.6	35,530	-100	35,630	-0.3	2.2	2.8	0.0
40-50	3,620	6.8	45,910	2,040	43,870	4.5	2.3	2.7	0.5
50-75	7,100	13.4	62,880	5,480	57,400	8.7	6.1	6.9	2.7
75-100	5,190	9.8	88,660	11,280	77,380	12.7	6.3	6.8	4.1
100-200	12,420	23.4	146,140	25,040	121,110	17.1	24.7	25.3	21.8
200-500	7,370	13.9	294,400	64,690	229,720	22.0	29.5	28.5	33.5
500-1,000	1,010	1.9	686,050	176,200	509,850	25.7	9.4	8.6	12.5
More than 1,000	430	0.8	2,910,710	876,050	2,034,660	30.1	16.9	14.6	26.2
All	53,100	100.0	138,680	26,820	111,860	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

* 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.

(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 T20-0016
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2020 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	1,810	4.2	4,900	80	4,820	1.6	0.2	0.3	0.0
10-20	5,540	12.7	15,800	220	15,580	1.4	2.1	2.5	0.2
20-30	5,640	12.9	25,520	620	24,900	2.4	3.5	4.0	0.6
30-40	4,580	10.5	35,730	1,090	34,640	3.1	4.0	4.6	0.8
40-50	3,960	9.1	45,770	1,840	43,920	4.0	4.4	5.0	1.2
50-75	6,810	15.6	62,700	4,020	58,670	6.4	10.4	11.5	4.4
75-100	4,530	10.4	88,460	8,030	80,430	9.1	9.8	10.4	5.9
100-200	7,160	16.4	140,580	18,840	121,740	13.4	24.5	25.0	21.8
200-500	2,570	5.9	296,720	55,610	241,120	18.7	18.5	17.7	23.1
500-1,000	370	0.8	688,860	159,180	529,680	23.1	6.1	5.5	9.4
More than 1,000	200	0.5	3,314,840	977,960	2,336,870	29.5	16.4	13.6	32.2
All	43,670	100.0	94,150	14,170	79,980	15.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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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(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.