Table T20-0017
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	45,770	26.0	14,870	490	14,370	3.3	3.8	4.5	0.7
Second Quintile	38,940	22.1	38,480	3,090	35,380	8.0	8.3	9.4	3.5
Middle Quintile	35,630	20.3	71,370	9,410	61,960	13.2	14.1	15.1	9.8
Fourth Quintile	29,510	16.8	126,910	21,480	105,430	16.9	20.7	21.2	18.5
Top Quintile	24,750	14.1	388,670	93,120	295,550	24.0	53.2	49.9	67.3
All	175,860	100.0	102,890	19,470	83,420	18.9	100.0	100.0	100.0
Addendum									
80-90	12,740	7.2	204,980	40,720	164,270	19.9	14.4	14.3	15.2
90-95	6,110	3.5	294,940	63,630	231,320	21.6	10.0	9.6	11.4
95-99	4,740	2.7	496,640	116,850	379,790	23.5	13.0	12.3	16.2
Top 1 Percent	1,160	0.7	2,460,610	727,720	1,732,900	29.6	15.8	13.7	24.6
Top 0.1 Percent	120	0.1	11,212,760	3,392,410	7,820,340	30.3	7.3	6.3	11.7

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $25,800; 40% $51,500; 60% $92,700; 80% $167,600; 90% $246,000; 95% $349,300; 99% $831,200; 99.9% $3,722,600.

(4) 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.

(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	37,670	21.4	13,950	-70	14,020	-0.5	2.9	3.6	-0.1
Second Quintile	36,670	20.9	34,280	2,270	32,010	6.6	7.0	8.0	2.4
Middle Quintile	35,920	20.4	63,120	7,660	55,460	12.1	12.5	13.6	8.0
Fourth Quintile	33,180	18.9	110,860	18,290	92,570	16.5	20.3	20.9	17.7
Top Quintile	31,170	17.7	332,350	78,740	253,600	23.7	57.3	53.9	71.7
All	175,860	100.0	102,890	19,470	83,420	18.9	100.0	100.0	100.0
Addendum									
80-90	16,000	9.1	175,590	34,760	140,830	19.8	15.5	15.4	16.2
90-95	7,750	4.4	254,940	54,690	200,260	21.5	10.9	10.6	12.4
95-99	6,020	3.4	429,200	99,180	330,020	23.1	14.3	13.5	17.4
Top 1 Percent	1,400	0.8	2,131,460	625,400	1,506,060	29.3	16.5	14.4	25.6
Top 0.1 Percent	140	0.1	9,773,680	2,954,980	6,818,700	30.2	7.7	6.6	12.3

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

Number of AMT Taxpayers (millions). Baseline: 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
https://www.taxpolicycenter.org/resources/income-measure-used-

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500; 90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.

(4) 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.

(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	22,900	27.2	10,940	550	10,390	5.0	5.4	6.2	1.5
Second Quintile	20,200	24.0	26,810	2,410	24,400	9.0	11.6	12.9	5.9
Middle Quintile	18,090	21.5	48,210	6,470	41,740	13.4	18.8	19.7	14.2
Fourth Quintile	13,350	15.8	80,340	14,230	66,100	17.7	23.1	23.1	23.0
Top Quintile	9,110	10.8	208,910	50,150	158,770	24.0	40.9	37.8	55.2
All	84,330	100.0	55,150	9,810	45,350	17.8	100.0	100.0	100.0
Addendum									
80-90	5,250	6.2	125,240	25,980	99,260	20.7	14.1	13.6	16.5
90-95	2,130	2.5	179,400	39,180	140,220	21.8	8.2	7.8	10.1
95-99	1,440	1.7	297,080	69,450	227,630	23.4	9.2	8.6	12.1
Top 1 Percent	290	0.3	1,518,130	477,410	1,040,730	31.5	9.4	7.8	16.6
Top 0.1 Percent	30	0.0	6,595,650	2,102,350	4,493,300	31.9	4.6	3.8	8.2

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500;
90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.
(4) 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.
(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	7,310	11.3	18,100	-70	18,170	-0.4	1.1	1.4	0.0
Second Quintile	8,520	13.2	45,000	2,440	42,560	5.4	3.3	3.9	0.9
Middle Quintile	11,850	18.3	82,730	9,140	73,590	11.0	8.4	9.4	4.6
Fourth Quintile	16,300	25.2	136,360	21,470	114,890	15.7	19.1	20.2	14.9
Top Quintile	20,370	31.4	388,290	91,400	296,890	23.5	68.0	65.2	79.4
All	64,790	100.0	179,430	36,190	143,240	20.2	100.0	100.0	100.0
Addendum									
80-90	9,730	15.0	204,280	39,640	164,640	19.4	17.1	17.3	16.5
90-95	5,230	8.1	288,280	61,520	226,770	21.3	13.0	12.8	13.7
95-99	4,360	6.7	476,650	109,630	367,020	23.0	17.9	17.2	20.4
Top 1 Percent	1,050	1.6	2,232,080	646,350	1,585,720	29.0	20.1	17.9	28.8
Top 0.1 Percent	100	0.2	10,379,140	3,118,400	7,260,740	30.0	8.8	7.7	13.1

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

Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500; 90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.

(4) 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.

(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	7,060	30.3	19,490	-2,130	21,620	-10.9	9.5	11.9	-9.0
Second Quintile	7,310	31.4	42,710	1,500	41,210	3.5	21.5	23.5	6.5
Middle Quintile	5,040	21.6	72,280	8,220	64,060	11.4	25.1	25.1	24.7
Fourth Quintile	2,740	11.8	114,820	19,530	95,290	17.0	21.7	20.4	31.9
Top Quintile	1,120	4.8	287,300	68,500	218,800	23.8	22.2	19.1	45.8
All	23,320	100.0	62,280	7,200	55,080	11.6	100.0	100.0	100.0
Addendum									
80-90	720	3.1	173,510	34,930	138,580	20.1	8.6	7.8	15.1
90-95	260	1.1	237,250	51,240	186,020	21.6	4.2	3.8	7.9
95-99	110	0.5	401,240	98,680	302,570	24.6	3.1	2.6	6.6
Top 1 Percent	30	0.1	3,248,460	979,160	2,269,300	30.1	6.2	4.9	16.3
Top 0.1 Percent	0	0.0	20,795,290	6,259,710	14,535,580	30.1	4.1	3.3	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
Number of AMT Taxpayers (millions). Baseline: 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500;
90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.
(4) 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.
(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	11,450	21.6	20,410	-2,050	22,460	-10.0	3.2	4.3	-1.6
Second Quintile	11,350	21.4	46,370	1,970	44,400	4.3	7.1	8.5	1.6
Middle Quintile	10,610	20.0	85,990	10,660	75,340	12.4	12.4	13.5	7.9
Fourth Quintile	10,060	19.0	149,750	26,220	123,540	17.5	20.5	20.9	18.5
Top Quintile	9,400	17.7	445,890	111,320	334,570	25.0	56.9	53.0	73.5
All	53,100	100.0	138,680	26,820	111,860	19.3	100.0	100.0	100.0
Addendum									
80-90	4,760	9.0	231,740	48,460	183,280	20.9	15.0	14.7	16.2
90-95	2,350	4.4	333,510	75,740	257,770	22.7	10.6	10.2	12.5
95-99	1,820	3.4	562,950	139,550	423,400	24.8	13.9	13.0	17.8
Top 1 Percent	470	0.9	2,720,970	815,700	1,905,270	30.0	17.4	15.1	27.0
Top 0.1 Percent	50	0.1	12,618,900	3,806,600	8,812,310	30.2	7.9	6.8	12.2

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

Number of AMT Taxpayers (millions). Baseline: 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:
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500; 90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.

(4) 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.

(5) 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 T20-0017
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2020 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	6,910	15.8	13,260	180	13,080	1.3	2.2	2.6	0.2
Second Quintile	10,920	25.0	30,880	760	30,110	2.5	8.2	9.4	1.4
Middle Quintile	10,120	23.2	57,160	3,140	54,020	5.5	14.1	15.7	5.1
Fourth Quintile	8,300	19.0	99,370	10,360	89,010	10.4	20.1	21.1	13.9
Top Quintile	6,920	15.8	328,990	70,620	258,370	21.5	55.4	51.2	79.0
All	43,670	100.0	94,150	14,170	79,980	15.1	100.0	100.0	100.0
Addendum									
80-90	3,490	8.0	157,420	23,460	133,960	14.9	13.3	13.4	13.2
90-95	1,690	3.9	227,310	39,520	187,790	17.4	9.4	9.1	10.8
95-99	1,370	3.1	391,290	78,010	313,280	19.9	13.0	12.3	17.3
Top 1 Percent	370	0.9	2,172,920	627,750	1,545,160	28.9	19.6	16.4	37.7
Top 0.1 Percent	50	0.1	8,869,130	2,669,530	6,199,600	30.1	10.4	8.5	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
Number of AMT Taxpayers (millions). Baseline: 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:
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used
are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2019 dollars): 20% $18,000; 40% $35,100; 60% $60,700; 80% $102,500;
90% $148,900; 95% $209,300; 99% $480,300; 99.9% $2,160,300.
(4) 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.
(5) 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.