

Table T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2011 ¹

Expanded Cash Income Level (thousands of 2020 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	11,050	7.0	4,860	190	4,660	4.0	0.5	0.5	0.1
10-20	21,220	13.4	12,882	190	12,700	1.4	2.3	2.7	0.2
20-30	18,580	11.8	21,239	480	20,760	2.3	3.3	3.9	0.4
30-40	14,840	9.4	29,788	1,740	28,050	5.8	3.7	4.2	1.2
40-50	12,300	7.8	38,291	3,430	34,860	9.0	3.9	4.3	2.0
50-75	22,760	14.4	52,817	6,290	46,530	11.9	10.0	10.7	6.7
75-100	15,000	9.5	74,005	10,710	63,300	14.5	9.2	9.6	7.5
100-200	27,710	17.5	119,488	20,890	98,600	17.5	27.5	27.5	27.2
200-500	11,340	7.2	241,490	52,780	188,720	21.9	22.7	21.6	28.1
500-1,000	1,300	0.8	574,269	151,820	422,450	26.4	6.2	5.6	9.3
More than 1,000	540	0.3	2,446,408	674,170	1,772,240	27.6	11.0	9.7	17.1
All	158,130	100.0	76,209	13,480	62,730	17.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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

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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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	11,370	7.1	4,970	210	4,770	4.1	0.4	0.5	0.1
10-20	21,950	13.7	13,190	210	12,970	1.6	2.2	2.7	0.2
20-30	18,700	11.7	21,720	510	21,210	2.3	3.1	3.7	0.4
30-40	14,910	9.3	30,480	1,770	28,710	5.8	3.5	4.0	1.1
40-50	12,440	7.8	39,240	3,520	35,720	9.0	3.8	4.2	1.9
50-75	22,890	14.3	54,060	6,420	47,640	11.9	9.5	10.2	6.3
75-100	15,150	9.5	75,750	11,000	64,760	14.5	8.8	9.2	7.1
100-200	27,610	17.3	122,360	21,480	100,880	17.6	26.0	26.2	25.2
200-500	11,600	7.3	247,800	54,580	193,230	22.0	22.1	21.1	27.0
500-1,000	1,390	0.9	590,700	157,170	433,530	26.6	6.3	5.7	9.3
More than 1,000	660	0.4	2,782,860	754,360	2,028,500	27.1	14.2	12.6	21.3
All	159,970	100.0	81,240	14,690	66,550	18.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

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Baseline Distribution of Income and Federal Taxes
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Expanded Cash Income Level (thousands of 2020 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	11,360	7.0	5,120	250	4,870	5.0	0.4	0.5	0.1
10-20	22,000	13.6	13,520	330	13,180	2.5	2.3	2.8	0.3
20-30	18,970	11.7	22,280	770	21,500	3.5	3.2	3.9	0.6
30-40	15,160	9.4	31,290	2,250	29,040	7.2	3.6	4.2	1.3
40-50	12,470	7.7	40,280	4,130	36,150	10.3	3.8	4.3	2.0
50-75	23,150	14.3	55,450	7,370	48,080	13.3	9.8	10.5	6.5
75-100	15,400	9.5	77,720	12,410	65,320	16.0	9.1	9.5	7.3
100-200	28,140	17.4	125,580	24,000	101,590	19.1	26.8	27.1	25.9
200-500	11,840	7.3	254,550	60,050	194,500	23.6	22.9	21.8	27.2
500-1,000	1,450	0.9	604,530	172,930	431,600	28.6	6.6	5.9	9.6
More than 1,000	590	0.4	2,556,100	838,440	1,717,670	32.8	11.5	9.6	19.0
All	161,800	100.0	81,380	16,130	65,260	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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	11,360	6.9	5,210	260	4,950	5.1	0.4	0.5	0.1
10-20	21,930	13.4	13,770	370	13,400	2.7	2.2	2.6	0.3
20-30	19,070	11.6	22,660	870	21,790	3.9	3.1	3.7	0.6
30-40	15,450	9.4	31,800	2,330	29,470	7.3	3.5	4.1	1.3
40-50	12,690	7.7	40,970	4,330	36,650	10.6	3.7	4.2	1.9
50-75	23,340	14.2	56,410	7,640	48,770	13.6	9.4	10.2	6.3
75-100	15,520	9.5	79,070	12,790	66,280	16.2	8.8	9.2	7.0
100-200	28,600	17.5	127,840	24,690	103,150	19.3	26.1	26.4	24.8
200-500	12,410	7.6	259,140	61,690	197,450	23.8	23.0	21.9	26.9
500-1,000	1,550	0.9	616,980	177,640	439,340	28.8	6.8	6.1	9.6
More than 1,000	670	0.4	2,749,910	899,070	1,850,840	32.7	13.1	11.0	21.1
All	163,850	100.0	85,530	17,370	68,160	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

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Expanded Cash Income Level (thousands of 2020 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	11,330	6.8	5,250	260	4,990	5.0	0.4	0.5	0.1
10-20	21,750	13.1	13,980	390	13,600	2.8	2.1	2.6	0.3
20-30	19,090	11.5	23,010	930	22,080	4.1	3.0	3.6	0.6
30-40	15,420	9.3	32,310	2,400	29,910	7.4	3.4	4.0	1.2
40-50	12,900	7.8	41,610	4,450	37,160	10.7	3.7	4.1	1.9
50-75	23,780	14.4	57,240	7,820	49,430	13.7	9.3	10.1	6.2
75-100	15,930	9.6	80,280	13,040	67,240	16.2	8.8	9.2	6.9
100-200	28,950	17.5	130,020	25,230	104,790	19.4	25.8	26.2	24.4
200-500	12,880	7.8	263,780	63,050	200,740	23.9	23.3	22.3	27.2
500-1,000	1,610	1.0	623,590	179,880	443,700	28.9	6.9	6.2	9.7
More than 1,000	700	0.4	2,784,530	912,840	1,871,690	32.8	13.3	11.2	21.3
All	165,590	100.0	88,120	18,070	70,050	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 4.8

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	11,740	7.0	5,220	260	4,960	5.0	0.4	0.5	0.1
10-20	22,130	13.2	13,980	390	13,590	2.8	2.1	2.6	0.3
20-30	19,210	11.5	23,090	960	22,130	4.1	3.0	3.6	0.6
30-40	15,510	9.3	32,480	2,430	30,040	7.5	3.4	4.0	1.3
40-50	12,830	7.7	41,780	4,470	37,300	10.7	3.7	4.1	1.9
50-75	24,230	14.5	57,530	7,830	49,700	13.6	9.5	10.3	6.4
75-100	16,070	9.6	80,690	13,050	67,650	16.2	8.8	9.3	7.1
100-200	29,200	17.4	130,590	25,210	105,370	19.3	26.0	26.3	24.8
200-500	13,110	7.8	264,910	63,030	201,880	23.8	23.7	22.6	27.8
500-1,000	1,610	1.0	626,950	179,840	447,110	28.7	6.9	6.2	9.8
More than 1,000	680	0.4	2,695,830	869,810	1,826,030	32.3	12.4	10.6	19.8
All	167,590	100.0	87,520	17,730	69,800	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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	11,160	6.6	5,260	250	5,010	4.8	0.4	0.5	0.1
10-20	21,520	12.7	14,130	380	13,760	2.7	1.9	2.4	0.3
20-30	19,130	11.3	23,310	960	22,350	4.1	2.9	3.4	0.6
30-40	15,520	9.2	32,740	2,390	30,340	7.3	3.2	3.8	1.2
40-50	12,890	7.6	42,110	4,360	37,750	10.4	3.5	3.9	1.8
50-75	24,420	14.4	58,020	7,780	50,240	13.4	9.1	9.8	6.0
75-100	16,740	9.9	81,290	12,860	68,430	15.8	8.7	9.2	6.8
100-200	30,310	17.9	131,490	24,920	106,570	19.0	25.4	25.8	23.9
200-500	14,020	8.3	267,770	62,800	204,970	23.5	24.0	23.0	27.8
500-1,000	1,770	1.0	632,760	177,780	454,980	28.1	7.1	6.4	9.9
More than 1,000	770	0.5	2,818,590	886,190	1,932,390	31.4	13.8	11.9	21.5
All	169,560	100.0	92,380	18,660	73,720	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

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	11,160	6.5	5,350	240	5,110	4.6	0.4	0.4	0.1
10-20	21,800	12.7	14,400	360	14,030	2.5	1.9	2.3	0.3
20-30	19,140	11.1	23,750	880	22,880	3.7	2.8	3.3	0.6
30-40	15,470	9.0	33,410	2,210	31,200	6.6	3.2	3.6	1.1
40-50	13,270	7.7	42,930	4,100	38,840	9.5	3.5	3.9	1.8
50-75	24,870	14.5	59,160	7,300	51,870	12.3	9.0	9.7	5.9
75-100	16,960	9.9	82,890	12,140	70,750	14.7	8.6	9.0	6.7
100-200	30,820	17.9	134,080	23,630	110,450	17.6	25.3	25.6	23.7
200-500	14,510	8.4	273,740	59,540	214,200	21.8	24.3	23.4	28.2
500-1,000	1,860	1.1	644,640	163,260	481,380	25.3	7.3	6.8	9.9
More than 1,000	790	0.5	2,859,880	835,670	2,024,210	29.2	13.8	12.1	21.6
All	171,890	100.0	95,200	17,840	77,360	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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Less than 10	11,200	6.4	5,460	230	5,230	4.2	0.4	0.4	0.1
10-20	22,230	12.8	14,720	370	14,350	2.5	1.9	2.3	0.3
20-30	19,490	11.2	24,330	870	23,460	3.6	2.8	3.3	0.5
30-40	15,740	9.0	34,250	2,220	32,030	6.5	3.1	3.6	1.1
40-50	13,180	7.6	43,990	4,070	39,920	9.3	3.4	3.8	1.7
50-75	24,860	14.3	60,630	7,430	53,200	12.3	8.8	9.5	5.7
75-100	17,150	9.9	84,920	12,330	72,590	14.5	8.5	8.9	6.5
100-200	31,300	18.0	137,420	24,090	113,330	17.5	25.0	25.4	23.3
200-500	14,920	8.6	280,810	60,950	219,860	21.7	24.3	23.5	28.1
500-1,000	1,930	1.1	658,590	166,330	492,270	25.3	7.4	6.8	9.9
More than 1,000	850	0.5	2,965,900	867,900	2,098,000	29.3	14.7	12.8	22.8
All	174,070	100.0	99,010	18,630	80,390	18.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2020 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	10,870	6.2	5,620	-1,880	7,500	-33.5	0.3	0.5	-0.7
10-20	22,200	12.6	15,020	-1,800	16,820	-12.0	1.8	2.4	-1.4
20-30	19,160	10.9	24,790	-1,720	26,520	-7.0	2.6	3.3	-1.1
30-40	15,340	8.7	34,870	-610	35,480	-1.8	2.9	3.6	-0.3
40-50	13,660	7.8	44,800	1,100	43,690	2.5	3.4	3.9	0.5
50-75	24,300	13.8	61,610	4,090	57,520	6.6	8.2	9.1	3.4
75-100	16,790	9.5	86,740	8,820	77,910	10.2	8.0	8.6	5.1
100-200	30,040	17.1	140,550	20,450	120,100	14.6	23.2	23.6	21.0
200-500	17,270	9.8	285,970	60,310	225,660	21.1	27.1	25.5	35.6
500-1,000	2,220	1.3	657,740	163,120	494,620	24.8	8.0	7.2	12.4
More than 1,000	900	0.5	2,908,350	835,550	2,072,790	28.7	14.3	12.1	25.6
All	176,230	100.0	103,350	16,600	86,750	16.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 ¹

Expanded Cash Income Level (thousands of 2020 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	10,200	5.7	5,680	-1,830	7,510	-32.2	0.3	0.5	-0.6
10-20	21,580	12.1	15,290	-1,990	17,280	-13.0	1.7	2.3	-1.3
20-30	19,540	11.0	25,170	-2,170	27,340	-8.6	2.5	3.3	-1.3
30-40	15,630	8.8	35,350	-1,120	36,470	-3.2	2.9	3.5	-0.6
40-50	13,320	7.5	45,540	830	44,710	1.8	3.1	3.7	0.4
50-75	25,150	14.1	62,790	4,320	58,470	6.9	8.2	9.1	3.4
75-100	18,260	10.3	88,090	9,300	78,790	10.6	8.3	8.9	5.3
100-200	32,670	18.3	142,080	20,870	121,210	14.7	24.0	24.5	21.3
200-500	17,060	9.6	289,850	61,600	228,250	21.3	25.6	24.1	32.9
500-1,000	2,270	1.3	671,500	171,040	500,460	25.5	7.9	7.0	12.1
More than 1,000	930	0.5	3,231,560	964,990	2,266,570	29.9	15.6	13.1	28.2
All	178,140	100.0	108,540	17,930	90,610	16.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 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	10,230	5.7	5,900	260	5,640	4.5	0.3	0.4	0.1
10-20	21,720	12.1	15,690	410	15,280	2.6	1.7	2.0	0.2
20-30	19,660	11.0	25,870	980	24,880	3.8	2.5	3.0	0.5
30-40	16,070	9.0	36,300	2,340	33,970	6.4	2.9	3.4	1.0
40-50	13,290	7.4	46,710	4,220	42,480	9.0	3.1	3.5	1.4
50-75	24,830	13.8	64,450	7,920	56,530	12.3	7.9	8.6	5.0
75-100	18,330	10.2	90,530	13,310	77,230	14.7	8.2	8.7	6.2
100-200	33,200	18.5	146,290	25,720	120,570	17.6	24.1	24.6	21.7
200-500	17,390	9.7	298,130	65,150	232,980	21.9	25.7	24.9	28.7
500-1,000	2,340	1.3	691,270	177,870	513,400	25.7	8.0	7.4	10.5
More than 1,000	970	0.5	3,272,720	998,740	2,273,980	30.5	15.7	13.5	24.5
All	179,520	100.0	112,520	21,970	90,550	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2020 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	10,340	5.7	6,080	270	5,810	4.4	0.3	0.4	0.1
10-20	21,760	12.0	16,120	410	15,720	2.5	1.7	2.0	0.2
20-30	19,720	10.9	26,590	1,010	25,580	3.8	2.5	3.0	0.5
30-40	16,130	8.9	37,300	2,440	34,860	6.6	2.9	3.3	1.0
40-50	13,350	7.4	48,000	4,380	43,620	9.1	3.1	3.5	1.4
50-75	25,050	13.8	66,180	8,170	58,020	12.3	7.9	8.6	4.9
75-100	18,550	10.3	92,970	13,720	79,250	14.8	8.2	8.7	6.2
100-200	33,700	18.6	150,160	26,510	123,650	17.7	24.1	24.7	21.6
200-500	17,620	9.7	306,410	67,790	238,620	22.1	25.7	24.9	28.9
500-1,000	2,390	1.3	710,090	184,720	525,370	26.0	8.1	7.4	10.7
More than 1,000	970	0.5	3,371,070	1,041,630	2,329,440	30.9	15.6	13.4	24.4
All	181,060	100.0	115,990	22,860	93,130	19.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2020 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	10,210	5.6	6,180	260	5,920	4.2	0.3	0.4	0.1
10-20	21,850	12.0	16,480	400	16,090	2.4	1.7	2.0	0.2
20-30	20,080	11.0	27,220	1,040	26,180	3.8	2.5	3.0	0.5
30-40	16,440	9.0	38,190	2,500	35,690	6.6	2.9	3.4	1.0
40-50	13,490	7.4	49,110	4,400	44,710	9.0	3.1	3.5	1.4
50-75	25,070	13.7	67,730	8,310	59,420	12.3	7.9	8.6	4.9
75-100	18,850	10.3	95,100	14,040	81,060	14.8	8.3	8.8	6.3
100-200	33,850	18.5	153,660	27,100	126,570	17.6	24.2	24.8	21.7
200-500	17,770	9.7	313,880	69,670	244,210	22.2	25.9	25.1	29.3
500-1,000	2,410	1.3	726,150	189,600	536,550	26.1	8.1	7.5	10.8
More than 1,000	960	0.5	3,355,570	1,042,050	2,313,530	31.1	15.0	12.9	23.7
All	182,500	100.0	117,930	23,200	94,730	19.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2020 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	10,110	5.5	6,330	260	6,080	4.1	0.3	0.3	0.1
10-20	21,830	11.9	16,890	390	16,500	2.3	1.7	2.0	0.2
20-30	20,310	11.1	27,880	1,050	26,830	3.8	2.6	3.1	0.5
30-40	16,630	9.1	39,040	2,510	36,530	6.4	2.9	3.4	1.0
40-50	13,700	7.5	50,240	4,450	45,790	8.9	3.1	3.5	1.4
50-75	25,290	13.8	69,340	8,460	60,880	12.2	7.9	8.6	4.9
75-100	18,970	10.3	97,280	14,320	82,970	14.7	8.3	8.8	6.2
100-200	33,930	18.5	157,520	27,840	129,680	17.7	24.1	24.7	21.6
200-500	18,090	9.8	321,980	71,760	250,220	22.3	26.2	25.4	29.7
500-1,000	2,490	1.4	743,720	194,770	548,940	26.2	8.3	7.7	11.1
More than 1,000	970	0.5	3,360,620	1,044,790	2,315,830	31.1	14.6	12.6	23.1
All	183,880	100.0	120,850	23,780	97,070	19.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2020 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	10,200	5.5	6,390	260	6,130	4.0	0.3	0.3	0.1
10-20	21,670	11.7	17,300	430	16,870	2.5	1.6	2.0	0.2
20-30	20,160	10.9	28,560	1,200	27,360	4.2	2.5	3.0	0.5
30-40	16,560	8.9	39,930	2,810	37,120	7.0	2.9	3.4	1.0
40-50	13,910	7.5	51,420	4,950	46,470	9.6	3.1	3.5	1.4
50-75	25,710	13.9	71,060	9,340	61,710	13.2	7.9	8.7	5.0
75-100	19,230	10.4	99,660	15,540	84,120	15.6	8.3	8.9	6.2
100-200	34,550	18.7	161,480	30,120	131,360	18.7	24.2	24.9	21.6
200-500	18,260	9.9	329,510	77,390	252,120	23.5	26.1	25.2	29.3
500-1,000	2,530	1.4	761,180	216,990	544,190	28.5	8.4	7.6	11.4
More than 1,000	970	0.5	3,492,540	1,143,270	2,349,270	32.7	14.7	12.5	23.0
All	185,260	100.0	124,480	26,010	98,470	20.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 7.4

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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.

Table T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2020 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	9,970	5.3	6,600	260	6,340	3.9	0.3	0.3	0.1
10-20	21,340	11.4	17,790	420	17,370	2.4	1.6	1.9	0.2
20-30	20,150	10.8	29,280	1,220	28,060	4.2	2.5	3.0	0.5
30-40	16,560	8.9	40,900	2,780	38,120	6.8	2.8	3.3	0.9
40-50	14,120	7.6	52,700	5,020	47,680	9.5	3.1	3.5	1.4
50-75	25,940	13.9	72,780	9,500	63,280	13.1	7.9	8.6	5.0
75-100	19,550	10.5	102,070	15,850	86,220	15.5	8.3	8.8	6.2
100-200	35,160	18.8	165,580	30,780	134,790	18.6	24.2	24.9	21.8
200-500	18,740	10.0	338,570	79,280	259,290	23.4	26.4	25.5	29.9
500-1,000	2,610	1.4	780,640	220,980	559,660	28.3	8.5	7.7	11.6
More than 1,000	990	0.5	3,503,100	1,120,450	2,382,650	32.0	14.5	12.4	22.4
All	186,670	100.0	128,770	26,660	102,100	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 7.7

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹

Expanded Cash Income Level (thousands of 2020 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	9,620	5.1	6,790	260	6,530	3.8	0.3	0.3	0.1
10-20	21,030	11.2	18,250	410	17,840	2.3	1.5	1.9	0.2
20-30	20,110	10.7	30,010	1,240	28,770	4.1	2.4	2.9	0.5
30-40	16,750	8.9	41,920	2,800	39,110	6.7	2.8	3.3	0.9
40-50	14,250	7.6	54,020	5,100	48,910	9.5	3.1	3.5	1.4
50-75	26,300	14.0	74,590	9,670	64,920	13.0	7.8	8.6	4.9
75-100	19,830	10.5	104,610	16,170	88,440	15.5	8.3	8.8	6.2
100-200	35,860	19.1	169,770	31,460	138,310	18.5	24.3	25.0	21.9
200-500	19,120	10.2	347,360	81,130	266,220	23.4	26.5	25.6	30.1
500-1,000	2,680	1.4	799,660	225,650	574,020	28.2	8.6	7.7	11.7
More than 1,000	1,010	0.5	3,547,720	1,128,850	2,418,870	31.8	14.3	12.3	22.0
All	188,100	100.0	133,020	27,440	105,580	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 8.0

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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.

Table T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2029 ¹

Expanded Cash Income Level (thousands of 2020 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	9,370	4.9	6,950	260	6,700	3.7	0.3	0.3	0.0
10-20	20,680	10.9	18,750	400	18,350	2.1	1.5	1.8	0.2
20-30	20,140	10.6	30,760	1,270	29,490	4.1	2.4	2.9	0.5
30-40	16,990	9.0	42,990	2,850	40,150	6.6	2.8	3.3	0.9
40-50	14,170	7.5	55,350	5,190	50,170	9.4	3.0	3.4	1.4
50-75	26,670	14.1	76,400	9,850	66,550	12.9	7.8	8.6	4.9
75-100	20,140	10.6	107,170	16,450	90,720	15.4	8.3	8.8	6.2
100-200	36,510	19.3	173,730	32,040	141,690	18.4	24.4	25.0	21.9
200-500	19,570	10.3	356,250	82,940	273,310	23.3	26.8	25.8	30.3
500-1,000	2,760	1.5	818,380	229,890	588,490	28.1	8.7	7.9	11.9
More than 1,000	1,030	0.5	3,581,110	1,133,090	2,448,020	31.6	14.1	12.1	21.7
All	189,570	100.0	137,430	28,240	109,190	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 8.3

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2020 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	9,020	4.7	7,060	260	6,800	3.7	0.2	0.3	0.0
10-20	20,240	10.6	19,160	380	18,780	2.0	1.4	1.8	0.1
20-30	20,260	10.6	31,430	1,260	30,160	4.0	2.4	2.8	0.5
30-40	17,120	9.0	43,950	2,890	41,060	6.6	2.8	3.3	0.9
40-50	14,290	7.5	56,620	5,200	51,420	9.2	3.0	3.4	1.3
50-75	26,860	14.1	78,230	9,990	68,240	12.8	7.7	8.5	4.8
75-100	20,520	10.7	109,860	16,800	93,050	15.3	8.3	8.9	6.2
100-200	37,320	19.5	178,000	32,690	145,310	18.4	24.5	25.1	22.0
200-500	20,040	10.5	364,660	84,470	280,190	23.2	26.9	26.0	30.5
500-1,000	2,830	1.5	838,570	234,630	603,940	28.0	8.8	7.9	12.0
More than 1,000	1,050	0.6	3,610,880	1,136,660	2,474,220	31.5	13.9	12.0	21.4
All	191,060	100.0	142,010	29,050	112,960	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 8.6

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 T21-0077
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 ¹

Expanded Cash Income Level (thousands of 2020 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	8,770	4.6	7,270	270	7,000	3.7	0.2	0.3	0.0
10-20	19,860	10.3	19,720	350	19,360	1.8	1.4	1.7	0.1
20-30	20,100	10.4	32,220	1,300	30,920	4.0	2.3	2.8	0.5
30-40	17,120	8.9	44,960	2,940	42,020	6.5	2.7	3.2	0.9
40-50	14,370	7.5	57,900	5,240	52,660	9.1	2.9	3.4	1.3
50-75	27,370	14.2	80,020	10,140	69,880	12.7	7.7	8.5	4.8
75-100	20,950	10.9	112,430	17,140	95,280	15.3	8.3	8.9	6.2
100-200	38,100	19.8	182,270	33,500	148,770	18.4	24.5	25.2	22.1
200-500	20,460	10.6	374,490	86,590	287,900	23.1	27.1	26.1	30.7
500-1,000	2,940	1.5	860,030	240,190	619,830	27.9	8.9	8.1	12.2
More than 1,000	1,060	0.6	3,664,610	1,146,170	2,518,440	31.3	13.7	11.8	21.0
All	192,590	100.0	146,970	29,990	116,980	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 8.6

* Less than 0.05

(1) Calendar year. Baseline is current law as of 07/19/2021. 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.