

Table T21-0080
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 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	44,570	26.3	13,880	440	13,440	3.2	4.0	4.8	0.6
Second Quintile	36,790	21.7	35,210	2,980	32,230	8.5	8.3	9.5	3.5
Middle Quintile	34,580	20.4	64,700	9,240	55,460	14.3	14.3	15.3	10.1
Fourth Quintile	28,500	16.8	113,830	20,560	93,260	18.1	20.7	21.3	18.5
Top Quintile	23,800	14.0	347,180	89,210	257,970	25.7	52.8	49.1	67.1
All	169,560	100.0	92,380	18,660	73,720	20.2	100.0	100.0	100.0
Addendum									
80-90	12,180	7.2	183,510	38,350	145,170	20.9	14.3	14.1	14.8
90-95	5,970	3.5	262,310	60,920	201,390	23.2	10.0	9.6	11.5
95-99	4,540	2.7	441,660	115,720	325,930	26.2	12.8	11.8	16.6
Top 1 Percent	1,120	0.7	2,203,480	687,980	1,515,500	31.2	15.7	13.5	24.3
Top 0.1 Percent	110	0.1	10,507,760	3,297,360	7,210,400	31.4	7.6	6.5	11.8

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

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 2020 dollars): 20% \$26,000; 40% \$51,000; 60% \$90,500; 80% \$162,900; 90% \$238,000; 95% \$338,400; 99% \$807,500; 99.9% \$3,495,300.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 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	36,710	21.7	13,110	-90	13,200	-0.7	3.1	3.9	-0.1
Second Quintile	34,720	20.5	31,310	2,240	29,070	7.1	6.9	8.1	2.5
Middle Quintile	34,370	20.3	57,460	7,420	50,040	12.9	12.6	13.8	8.1
Fourth Quintile	32,320	19.1	99,040	17,330	81,720	17.5	20.4	21.1	17.7
Top Quintile	30,120	17.8	295,950	75,320	220,620	25.5	56.9	53.2	71.7
All	169,560	100.0	92,380	18,660	73,720	20.2	100.0	100.0	100.0
Addendum									
80-90	15,410	9.1	156,810	32,770	124,030	20.9	15.4	15.3	16.0
90-95	7,490	4.4	226,810	52,290	174,530	23.1	10.8	10.5	12.4
95-99	5,870	3.5	378,270	97,370	280,900	25.7	14.2	13.2	18.1
Top 1 Percent	1,360	0.8	1,901,470	590,280	1,311,190	31.0	16.5	14.2	25.3
Top 0.1 Percent	140	0.1	9,130,240	2,863,230	6,267,010	31.4	7.9	6.8	12.3

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

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2017 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	22,840	28.1	10,310	430	9,880	4.2	5.8	6.9	1.3
Second Quintile	18,410	22.7	24,330	2,260	22,070	9.3	11.0	12.3	5.4
Middle Quintile	16,960	20.9	43,800	6,260	37,550	14.3	18.3	19.3	13.7
Fourth Quintile	13,400	16.5	72,010	13,630	58,370	18.9	23.7	23.8	23.6
Top Quintile	8,950	11.0	186,430	48,170	138,250	25.8	41.0	37.6	55.8
All	81,270	100.0	50,030	9,510	40,520	19.0	100.0	100.0	100.0
Addendum									
80-90	5,080	6.3	111,520	25,020	86,500	22.4	13.9	13.4	16.5
90-95	2,040	2.5	159,380	38,140	121,240	23.9	8.0	7.5	10.1
95-99	1,530	1.9	262,140	68,750	193,390	26.2	9.9	9.0	13.7
Top 1 Percent	290	0.4	1,292,930	417,030	875,910	32.3	9.2	7.7	15.6
Top 0.1 Percent	30	0.0	5,994,850	1,966,230	4,028,630	32.8	4.4	3.6	7.6

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

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2017 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	6,800	10.9	17,530	-50	17,580	-0.3	1.2	1.5	0.0
Second Quintile	8,520	13.6	40,650	2,420	38,220	6.0	3.5	4.2	1.0
Middle Quintile	11,490	18.4	74,720	8,740	65,990	11.7	8.6	9.7	4.7
Fourth Quintile	15,660	25.1	122,360	20,280	102,080	16.6	19.1	20.4	14.7
Top Quintile	19,520	31.2	346,870	87,790	259,090	25.3	67.6	64.4	79.5
All	62,470	100.0	160,230	34,500	125,720	21.5	100.0	100.0	100.0
Addendum									
80-90	9,340	15.0	182,880	37,090	145,790	20.3	17.1	17.3	16.1
90-95	5,070	8.1	256,220	58,510	197,710	22.8	13.0	12.8	13.8
95-99	4,100	6.6	424,790	108,760	316,030	25.6	17.4	16.5	20.7
Top 1 Percent	1,000	1.6	2,020,370	624,250	1,396,130	30.9	20.2	17.8	28.9
Top 0.1 Percent	100	0.2	9,716,870	3,033,820	6,683,050	31.2	9.2	8.1	13.4

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

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2017 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	6,720	29.7	18,230	-1,930	20,160	-10.6	9.6	12.2	-8.1
Second Quintile	7,150	31.6	38,380	1,780	36,600	4.6	21.6	23.5	7.9
Middle Quintile	5,100	22.6	65,550	8,170	57,380	12.5	26.3	26.3	26.0
Fourth Quintile	2,550	11.3	103,960	19,220	84,740	18.5	20.8	19.4	30.6
Top Quintile	1,040	4.6	265,250	67,120	198,130	25.3	21.6	18.5	43.5
All	22,600	100.0	56,270	7,080	49,190	12.6	100.0	100.0	100.0
Addendum									
80-90	650	2.9	157,480	34,590	122,880	22.0	8.0	7.1	13.9
90-95	250	1.1	209,090	46,880	162,210	22.4	4.0	3.6	7.2
95-99	120	0.5	363,880	94,280	269,610	25.9	3.3	2.8	6.8
Top 1 Percent	30	0.1	2,554,610	793,480	1,761,130	31.1	6.3	5.0	15.5
Top 0.1 Percent	0	0.0	15,651,320	4,957,830	10,693,490	31.7	4.1	3.2	10.3

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

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2017 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	10,820	20.9	19,090	-1,840	20,930	-9.7	3.2	4.4	-1.5
Second Quintile	11,210	21.7	41,850	2,270	39,590	5.4	7.2	8.6	1.9
Middle Quintile	10,420	20.2	77,480	10,390	67,100	13.4	12.5	13.6	8.1
Fourth Quintile	9,730	18.8	134,640	24,810	109,830	18.4	20.2	20.8	18.0
Top Quintile	9,260	17.9	398,880	106,050	292,830	26.6	57.0	52.7	73.3
All	51,690	100.0	125,390	25,910	99,480	20.7	100.0	100.0	100.0
Addendum									
80-90	4,700	9.1	207,630	45,380	162,250	21.9	15.0	14.8	15.9
90-95	2,300	4.5	296,950	72,070	224,890	24.3	10.6	10.1	12.4
95-99	1,790	3.5	502,040	137,040	364,990	27.3	13.9	12.7	18.3
Top 1 Percent	470	0.9	2,427,300	764,280	1,663,020	31.5	17.5	15.1	26.7
Top 0.1 Percent	50	0.1	11,529,870	3,601,970	7,927,900	31.2	8.2	7.1	12.4

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

Number of AMT Taxpayers (millions). Baseline: 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 07/19/2021. 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 2020 dollars): 20% \$17,800; 40% \$34,400; 60% \$59,300; 80% \$99,500; 90% \$144,300; 95% \$201,300; 99% \$465,500; 99.9% \$1,985,200.

(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 T21-0080
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2017 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	7,470	18.7	12,980	140	12,840	1.1	3.0	3.5	0.2
Second Quintile	10,010	25.1	28,180	770	27,410	2.7	8.6	10.1	1.4
Middle Quintile	9,020	22.6	52,490	3,160	49,330	6.0	14.5	16.3	5.3
Fourth Quintile	7,040	17.6	90,290	10,480	79,810	11.6	19.5	20.6	13.8
Top Quintile	5,940	14.9	298,430	70,860	227,570	23.7	54.3	49.6	78.8
All	39,950	100.0	81,710	13,380	68,330	16.4	100.0	100.0	100.0
Addendum									
80-90	3,060	7.7	141,730	23,070	118,670	16.3	13.3	13.3	13.2
90-95	1,390	3.5	203,560	39,520	164,040	19.4	8.7	8.3	10.3
95-99	1,160	2.9	346,850	80,940	265,910	23.3	12.3	11.3	17.5
Top 1 Percent	340	0.9	1,911,340	588,280	1,323,060	30.8	20.1	16.7	37.8
Top 0.1 Percent	40	0.1	8,542,850	2,665,200	5,877,640	31.2	10.9	8.9	20.7

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

Number of AMT Taxpayers (millions). Baseline: 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 07/19/2021. 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>

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(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.