

**Table T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	11,160	6.5	5,350	240	5,110	4.6	0.4	0.4	0.1
<b>10-20</b>	21,800	12.7	14,400	360	14,030	2.5	1.9	2.3	0.3
<b>20-30</b>	19,140	11.1	23,750	880	22,880	3.7	2.8	3.3	0.6
<b>30-40</b>	15,470	9.0	33,410	2,210	31,200	6.6	3.2	3.6	1.1
<b>40-50</b>	13,270	7.7	42,930	4,100	38,840	9.5	3.5	3.9	1.8
<b>50-75</b>	24,870	14.5	59,160	7,300	51,870	12.3	9.0	9.7	5.9
<b>75-100</b>	16,960	9.9	82,890	12,140	70,750	14.7	8.6	9.0	6.7
<b>100-200</b>	30,820	17.9	134,080	23,630	110,450	17.6	25.3	25.6	23.7
<b>200-500</b>	14,510	8.4	273,740	59,540	214,200	21.8	24.3	23.4	28.2
<b>500-1,000</b>	1,860	1.1	644,640	163,260	481,380	25.3	7.3	6.8	9.9
<b>More than 1,000</b>	790	0.5	2,859,880	835,670	2,024,210	29.2	13.8	12.1	21.6
<b>All</b>	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

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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) 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 T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	9,040	10.9	5,400	340	5,060	6.3	1.1	1.3	0.4
<b>10-20</b>	16,440	19.8	14,260	750	13,510	5.2	5.4	6.3	1.6
<b>20-30</b>	11,510	13.9	23,620	1,860	21,750	7.9	6.3	7.1	2.8
<b>30-40</b>	8,630	10.4	33,350	3,500	29,850	10.5	6.7	7.3	3.9
<b>40-50</b>	7,390	8.9	42,930	5,500	37,430	12.8	7.4	7.8	5.3
<b>50-75</b>	12,960	15.6	58,770	9,100	49,670	15.5	17.7	18.2	15.3
<b>75-100</b>	6,920	8.3	82,380	15,430	66,950	18.7	13.2	13.1	13.9
<b>100-200</b>	7,540	9.1	126,490	27,210	99,280	21.5	22.2	21.2	26.7
<b>200-500</b>	1,720	2.1	269,230	65,150	204,080	24.2	10.8	9.9	14.5
<b>500-1,000</b>	190	0.2	643,100	186,450	456,650	29.0	2.8	2.4	4.5
<b>More than 1,000</b>	90	0.1	2,928,510	906,940	2,021,570	31.0	6.3	5.3	11.0
<b>All</b>	<b>83,060</b>	<b>100.0</b>	<b>51,870</b>	<b>9,270</b>	<b>42,590</b>	<b>17.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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) 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 T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	1,250	2.0	4,520	130	4,390	2.9	0.1	0.1	0.0
<b>10-20</b>	2,420	3.8	14,830	220	14,620	1.5	0.3	0.4	0.0
<b>20-30</b>	3,660	5.8	23,940	340	23,590	1.4	0.8	1.0	0.1
<b>30-40</b>	3,360	5.3	33,530	740	32,800	2.2	1.1	1.3	0.1
<b>40-50</b>	2,980	4.7	43,040	1,920	41,130	4.5	1.2	1.5	0.3
<b>50-75</b>	6,840	10.9	60,090	4,750	55,350	7.9	4.0	4.6	1.6
<b>75-100</b>	7,210	11.5	83,580	9,250	74,330	11.1	5.8	6.4	3.2
<b>100-200</b>	20,200	32.1	138,040	22,310	115,730	16.2	26.8	28.1	21.8
<b>200-500</b>	12,250	19.5	274,910	58,710	216,200	21.4	32.4	31.8	34.7
<b>500-1,000</b>	1,630	2.6	644,840	160,300	484,540	24.9	10.1	9.5	12.6
<b>More than 1,000</b>	660	1.1	2,741,610	796,160	1,945,450	29.0	17.5	15.5	25.5
<b>All</b>	62,920	100.0	165,290	32,910	132,380	19.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

(1) Calendar year. Baseline is current law. For a description of current law, 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 T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	770	3.4	6,120	-750	6,870	-12.3	0.4	0.5	-0.4
<b>10-20</b>	2,710	12.0	14,785	-1,930	16,710	-13.0	3.0	3.9	-3.5
<b>20-30</b>	3,625	16.0	23,950	-1,930	25,880	-8.0	6.6	8.0	-4.6
<b>30-40</b>	3,090	13.7	33,380	-80	33,460	-0.2	7.8	8.9	-0.2
<b>40-50</b>	2,578	11.4	42,790	2,210	40,580	5.2	8.4	9.0	3.8
<b>50-75</b>	4,459	19.7	58,847	5,590	53,260	9.5	19.9	20.3	16.6
<b>75-100</b>	2,377	10.5	82,585	10,750	71,840	13.0	14.9	14.6	17.0
<b>100-200</b>	2,531	11.2	126,608	22,610	104,000	17.9	24.3	22.5	38.1
<b>200-500</b>	385	1.7	258,295	58,690	199,610	22.7	7.6	6.6	15.1
<b>500-1,000</b>	31	0.1	647,031	180,110	466,920	27.8	1.5	1.3	3.8
<b>More than 1,000</b>	17	0.1	4,350,976	1,274,940	3,076,030	29.3	5.6	4.5	14.4
<b>All</b>	22,613	100.0	58,288	6,650	51,640	11.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. 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) 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 T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	1,160	2.3	6,130	-860	6,990	-14.0	0.1	0.2	-0.1
<b>10-20</b>	3,920	7.6	14,790	-2,040	16,830	-13.8	0.9	1.2	-0.6
<b>20-30</b>	5,360	10.4	23,890	-1,920	25,810	-8.0	1.9	2.6	-0.8
<b>30-40</b>	4,590	8.9	33,300	-300	33,600	-0.9	2.3	2.9	-0.1
<b>40-50</b>	3,620	7.0	42,850	1,830	41,020	4.3	2.3	2.7	0.5
<b>50-75</b>	7,030	13.7	59,130	5,320	53,810	9.0	6.2	7.0	2.9
<b>75-100</b>	5,010	9.7	83,240	10,260	72,990	12.3	6.2	6.7	4.0
<b>100-200</b>	12,050	23.4	137,320	23,240	114,080	16.9	24.7	25.3	21.9
<b>200-500</b>	7,110	13.8	275,410	60,130	215,280	21.8	29.2	28.2	33.5
<b>500-1,000</b>	990	1.9	642,980	163,870	479,100	25.5	9.5	8.7	12.7
<b>More than 1,000</b>	420	0.8	2,705,550	795,090	1,910,450	29.4	16.8	14.6	25.9
<b>All</b>	<b>51,480</b>	<b>100.0</b>	<b>130,120</b>	<b>24,790</b>	<b>105,320</b>	<b>19.1</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

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 7/19/2021. 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) 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 T21-0081**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</sup>	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
<b>Less than 10</b>	1,740	4.2	5,650	80	5,570	1.4	0.3	0.3	0.0
<b>10-20</b>	6,420	15.4	14,540	200	14,340	1.4	2.7	3.1	0.3
<b>20-30</b>	5,530	13.3	23,730	570	23,150	2.4	3.8	4.3	0.6
<b>30-40</b>	4,520	10.9	33,380	1,020	32,360	3.1	4.3	4.9	0.9
<b>40-50</b>	3,610	8.7	42,820	1,810	41,010	4.2	4.4	5.0	1.3
<b>50-75</b>	6,040	14.5	59,120	3,690	55,420	6.3	10.3	11.3	4.4
<b>75-100</b>	4,230	10.2	82,970	7,420	75,550	9.0	10.1	10.8	6.1
<b>100-200</b>	6,350	15.2	131,240	17,390	113,850	13.3	23.9	24.4	21.5
<b>200-500</b>	2,240	5.4	277,080	52,410	224,670	18.9	17.8	16.9	22.9
<b>500-1,000</b>	330	0.8	649,100	154,000	495,100	23.7	6.1	5.4	9.8
<b>More than 1,000</b>	170	0.4	3,282,330	947,450	2,334,880	28.9	16.3	13.6	31.9
<b>All</b>	41,640	100.0	83,550	12,320	71,230	14.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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 7/19/2021. 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) 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.