

Table T21-0085
Baseline Distribution of Income and Federal Taxes
All Tax Units
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

* 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 T21-0085
Baseline Distribution of Income and Federal Taxes
Single Tax Units
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	8,910	10.3	5,650	-1,520	7,170	-26.9	1.1	1.6	-2.1
10-20	17,130	19.8	14,840	-1,140	15,980	-7.7	5.4	6.7	-3.0
20-30	11,940	13.8	24,660	-210	24,870	-0.8	6.2	7.3	-0.4
30-40	8,940	10.3	34,810	1,330	33,490	3.8	6.6	7.4	1.8
40-50	7,730	8.9	44,800	3,160	41,640	7.1	7.3	7.9	3.7
50-75	12,870	14.9	61,130	6,700	54,430	11.0	16.7	17.2	13.1
75-100	6,990	8.1	86,430	13,280	73,150	15.4	12.8	12.6	14.1
100-200	7,550	8.7	132,140	26,430	105,710	20.0	21.1	19.7	30.3
200-500	2,130	2.5	278,920	67,730	211,190	24.3	12.6	11.1	21.9
500-1,000	210	0.3	660,290	187,040	473,250	28.3	3.0	2.5	6.0
More than 1,000	100	0.1	3,041,020	930,950	2,110,070	30.6	6.7	5.4	14.7
All	86,480	100.0	54,590	7,620	46,970	14.0	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 T21-0085
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 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	1,210	1.9	4,870	-3,690	8,570	-75.8	0.1	0.1	-0.2
10-20	2,440	3.8	15,550	-3,570	19,120	-22.9	0.3	0.5	-0.4
20-30	3,360	5.3	24,790	-3,630	28,420	-14.6	0.7	1.0	-0.6
30-40	2,880	4.5	34,920	-3,550	38,460	-10.2	0.9	1.2	-0.5
40-50	2,840	4.5	44,780	-2,520	47,300	-5.6	1.1	1.4	-0.3
50-75	6,360	10.0	62,720	60	62,650	0.1	3.4	4.2	0.0
75-100	6,800	10.7	87,520	4,710	82,810	5.4	5.1	5.9	1.5
100-200	19,360	30.4	145,260	18,100	127,160	12.5	24.1	25.7	16.7
200-500	14,480	22.7	287,670	59,110	228,560	20.6	35.6	34.5	40.7
500-1,000	1,950	3.1	657,300	160,160	497,140	24.4	11.0	10.1	14.8
More than 1,000	750	1.2	2,773,580	791,260	1,982,320	28.5	17.9	15.6	28.3
All	63,770	100.0	183,360	33,000	150,370	18.0	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 T21-0085
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 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	640	2.8	6,510	-3,640	10,140	-55.9	0.3	0.5	-2.8
10-20	2,415	10.7	15,688	-4,800	20,480	-30.6	2.7	3.7	-13.8
20-30	3,559	15.8	25,157	-5,250	30,400	-20.9	6.3	8.1	-22.2
30-40	3,169	14.0	34,933	-3,770	38,700	-10.8	7.8	9.2	-14.2
40-50	2,756	12.2	44,786	-1,380	46,170	-3.1	8.7	9.5	-4.5
50-75	4,479	19.8	61,439	1,890	59,550	3.1	19.4	20.0	10.0
75-100	2,457	10.9	85,809	6,580	79,230	7.7	14.9	14.6	19.2
100-200	2,529	11.2	131,179	19,050	112,130	14.5	23.4	21.3	57.2
200-500	458	2.0	268,556	60,640	207,910	22.6	8.7	7.1	32.9
500-1,000	35	0.2	664,763	182,460	482,310	27.5	1.7	1.3	7.7
More than 1,000	18	0.1	4,969,507	1,452,410	3,517,100	29.2	6.2	4.7	30.5
All	22,596	100.0	62,775	3,730	59,050	5.9	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 :

<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 T21-0085
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
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	1,010	2.0	6,550	-4,340	10,890	-66.3	0.1	0.2	-0.4
10-20	3,510	6.8	15,640	-5,270	20,910	-33.7	0.7	1.2	-1.5
20-30	5,250	10.2	25,080	-5,560	30,640	-22.2	1.8	2.6	-2.4
30-40	4,590	8.9	34,840	-4,300	39,150	-12.4	2.2	2.9	-1.6
40-50	3,800	7.4	44,750	-2,360	47,110	-5.3	2.3	2.9	-0.7
50-75	6,950	13.4	61,610	730	60,880	1.2	5.7	6.8	0.4
75-100	4,880	9.4	86,720	5,370	81,360	6.2	5.7	6.4	2.1
100-200	11,200	21.7	144,090	18,730	125,360	13.0	21.6	22.6	17.0
200-500	8,570	16.6	287,620	60,390	227,230	21.0	33.1	31.3	42.0
500-1,000	1,190	2.3	656,410	164,020	492,390	25.0	10.5	9.4	15.8
More than 1,000	460	0.9	2,733,350	790,550	1,942,800	28.9	16.7	14.2	29.1
All	51,700	100.0	144,200	23,860	120,350	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

* 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 :

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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 T21-0085
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
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	1,960	4.3	6,010	-2,100	8,110	-34.9	0.3	0.5	-0.9
10-20	7,210	15.8	15,140	-1,880	17,020	-12.4	2.7	3.5	-2.8
20-30	5,400	11.8	24,750	-1,780	26,530	-7.2	3.3	4.0	-2.0
30-40	4,580	10.0	34,820	-1,450	36,280	-4.2	4.0	4.7	-1.4
40-50	3,790	8.3	44,660	-670	45,330	-1.5	4.2	4.8	-0.5
50-75	6,070	13.3	61,790	980	60,810	1.6	9.3	10.4	1.2
75-100	4,470	9.8	87,030	4,670	82,360	5.4	9.6	10.4	4.3
100-200	6,760	14.8	137,550	14,740	122,810	10.7	23.0	23.4	20.4
200-500	2,680	5.9	287,660	52,670	234,990	18.3	19.1	17.8	28.9
500-1,000	390	0.9	665,780	152,860	512,920	23.0	6.4	5.6	12.2
More than 1,000	210	0.5	3,369,480	955,790	2,413,700	28.4	17.4	14.2	40.9
All	45,630	100.0	88,470	10,700	77,770	12.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

* 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 :

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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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(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.