

**Table T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	45,260	25.7	14,890	-1,830	16,730	-12.3	3.7	5.0	-2.8
<b>Second Quintile</b>	38,380	21.8	38,180	40	38,140	0.1	8.1	9.6	0.1
<b>Middle Quintile</b>	35,750	20.3	71,200	5,880	65,310	8.3	14.0	15.3	7.2
<b>Fourth Quintile</b>	29,340	16.7	130,060	17,940	112,120	13.8	21.0	21.5	18.0
<b>Top Quintile</b>	24,010	13.6	403,700	94,560	309,150	23.4	53.2	48.6	77.6
<b>All</b>	176,230	100.0	103,350	16,600	86,750	16.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,200	6.9	215,190	40,480	174,710	18.8	14.4	13.9	16.9
<b>90-95</b>	6,060	3.4	306,970	65,810	241,160	21.4	10.2	9.6	13.6
<b>95-99</b>	4,610	2.6	514,430	122,820	391,610	23.9	13.0	11.8	19.4
<b>Top 1 Percent</b>	1,140	0.7	2,480,380	709,650	1,770,740	28.6	15.6	13.3	27.7
<b>Top 0.1 Percent</b>	120	0.1	11,748,110	3,343,910	8,404,200	28.5	7.6	6.5	13.5

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

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 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% \$26,100; 40% \$52,000; 60% \$94,800; 80% \$181,200; 90% \$257,700; 95% \$381,200; 99% \$872,900; 99.9% \$3,582,700.

(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	37,960	21.5	14,170	-2,620	16,780	-18.5	3.0	4.2	-3.4
<b>Second Quintile</b>	35,840	20.3	34,250	-790	35,040	-2.3	6.7	8.2	-1.0
<b>Middle Quintile</b>	36,130	20.5	63,150	4,160	58,990	6.6	12.5	13.9	5.1
<b>Fourth Quintile</b>	32,840	18.6	113,700	15,080	98,620	13.3	20.5	21.2	16.9
<b>Top Quintile</b>	30,000	17.0	347,200	80,270	266,930	23.1	57.2	52.4	82.3
<b>All</b>	176,230	100.0	103,350	16,600	86,750	16.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,180	8.6	185,440	34,120	151,320	18.4	15.5	15.0	17.7
<b>90-95</b>	7,530	4.3	265,890	56,540	209,350	21.3	11.0	10.3	14.6
<b>95-99</b>	5,890	3.3	444,380	104,870	339,510	23.6	14.4	13.1	21.1
<b>Top 1 Percent</b>	1,400	0.8	2,130,180	604,970	1,525,220	28.4	16.4	14.0	29.0
<b>Top 0.1 Percent</b>	140	0.1	10,251,480	2,921,090	7,330,380	28.5	7.9	6.8	14.1

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

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 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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	24,420	28.2	11,370	-1,490	12,860	-13.1	5.9	7.7	-5.5
<b>Second Quintile</b>	19,680	22.8	26,980	250	26,730	0.9	11.3	13.0	0.8
<b>Middle Quintile</b>	18,660	21.6	48,850	4,180	44,670	8.6	19.3	20.5	11.8
<b>Fourth Quintile</b>	13,470	15.6	82,410	12,350	70,060	15.0	23.5	23.2	25.2
<b>Top Quintile</b>	8,290	9.6	225,200	53,990	171,220	24.0	39.5	34.9	67.9
<b>All</b>	86,480	100.0	54,590	7,620	46,970	14.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,470	5.2	129,280	25,910	103,370	20.0	12.3	11.4	17.6
<b>90-95</b>	2,060	2.4	187,680	41,470	146,210	22.1	8.2	7.4	12.9
<b>95-99</b>	1,450	1.7	310,340	76,450	233,900	24.6	9.5	8.3	16.8
<b>Top 1 Percent</b>	310	0.4	1,452,510	434,710	1,017,800	29.9	9.6	7.8	20.6
<b>Top 0.1 Percent</b>	30	0.0	7,008,060	2,109,970	4,898,090	30.1	4.6	3.7	9.9

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

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 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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	6,820	10.7	18,580	-4,130	22,710	-22.2	1.1	1.6	-1.3
<b>Second Quintile</b>	7,980	12.5	44,710	-2,260	46,970	-5.1	3.1	3.9	-0.9
<b>Middle Quintile</b>	11,400	17.9	82,750	3,890	78,850	4.7	8.1	9.4	2.1
<b>Fourth Quintile</b>	16,070	25.2	140,500	17,160	123,330	12.2	19.3	20.7	13.1
<b>Top Quintile</b>	20,160	31.6	397,360	90,770	306,600	22.8	68.5	64.5	87.0
<b>All</b>	63,770	100.0	183,360	33,000	150,370	18.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,830	15.4	212,730	37,940	174,790	17.8	17.9	17.9	17.7
<b>90-95</b>	5,130	8.0	300,280	63,190	237,080	21.0	13.2	12.7	15.4
<b>95-99</b>	4,190	6.6	495,340	115,440	379,900	23.3	17.8	16.6	23.0
<b>Top 1 Percent</b>	1,010	1.6	2,274,090	640,560	1,633,540	28.2	19.7	17.3	30.9
<b>Top 0.1 Percent</b>	100	0.2	10,802,410	3,057,450	7,744,960	28.3	9.1	8.0	14.4

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

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 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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	6,400	28.3	20,190	-5,380	25,580	-26.7	9.1	12.3	-40.9
<b>Second Quintile</b>	7,540	33.4	42,320	-2,150	44,460	-5.1	22.5	25.1	-19.2
<b>Middle Quintile</b>	5,210	23.0	73,070	4,330	68,740	5.9	26.8	26.8	26.8
<b>Fourth Quintile</b>	2,460	10.9	118,440	16,660	101,780	14.1	20.6	18.8	48.7
<b>Top Quintile</b>	900	4.0	329,190	79,050	250,140	24.0	21.0	17.0	84.8
<b>All</b>	22,600	100.0	62,780	3,730	59,050	5.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	540	2.4	183,230	36,030	147,200	19.7	7.0	6.0	23.2
<b>90-95</b>	210	0.9	239,320	49,690	189,640	20.8	3.6	3.0	12.4
<b>95-99</b>	120	0.5	414,520	106,280	308,250	25.6	3.5	2.8	15.2
<b>Top 1 Percent</b>	30	0.1	3,119,100	912,760	2,206,350	29.3	6.9	5.2	34.0
<b>Top 0.1 Percent</b>	0	0.0	20,115,170	5,863,040	14,252,130	29.2	4.7	3.5	23.0

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

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 07/19/2021. 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) 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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	10,120	19.6	20,890	-5,810	26,700	-27.8	2.8	4.3	-4.8
<b>Second Quintile</b>	11,620	22.5	45,520	-2,420	47,940	-5.3	7.1	9.0	-2.3
<b>Middle Quintile</b>	10,360	20.0	85,560	5,300	80,250	6.2	11.9	13.4	4.5
<b>Fourth Quintile</b>	9,690	18.7	156,170	22,410	133,760	14.4	20.3	20.8	17.6
<b>Top Quintile</b>	9,620	18.6	450,740	108,830	341,910	24.1	58.1	52.9	84.9
<b>All</b>	51,700	100.0	144,200	23,860	120,350	16.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,980	9.6	239,990	47,320	192,680	19.7	16.0	15.4	19.1
<b>90-95</b>	2,270	4.4	352,810	79,420	273,390	22.5	10.7	10.0	14.6
<b>95-99</b>	1,900	3.7	570,330	141,290	429,040	24.8	14.6	13.1	21.8
<b>Top 1 Percent</b>	470	0.9	2,652,270	765,150	1,887,120	28.9	16.9	14.4	29.4
<b>Top 0.1 Percent</b>	50	0.1	13,041,550	3,694,910	9,346,640	28.3	7.8	6.7	13.4

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

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 07/19/2021. 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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(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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

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(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 T21-0086**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2020 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>Lowest Quintile</b>	9,370	20.5	13,850	-2,150	16,010	-15.6	3.2	4.2	-4.1
<b>Second Quintile</b>	10,280	22.5	30,860	-1,680	32,540	-5.5	7.9	9.4	-3.5
<b>Middle Quintile</b>	9,900	21.7	58,000	550	57,460	0.9	14.2	16.0	1.1
<b>Fourth Quintile</b>	7,900	17.3	102,890	7,890	95,000	7.7	20.1	21.1	12.8
<b>Top Quintile</b>	6,080	13.3	358,030	75,620	282,420	21.1	53.9	48.4	94.2
<b>All</b>	45,630	100.0	88,470	10,700	77,770	12.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,020	6.6	167,590	22,750	144,840	13.6	12.5	12.3	14.1
<b>90-95</b>	1,490	3.3	234,840	39,600	195,230	16.9	8.7	8.2	12.1
<b>95-99</b>	1,210	2.6	410,530	84,270	326,260	20.5	12.3	11.1	20.8
<b>Top 1 Percent</b>	370	0.8	2,252,690	628,400	1,624,300	27.9	20.5	16.8	47.2
<b>Top 0.1 Percent</b>	50	0.1	9,886,970	2,818,770	7,068,200	28.5	11.5	9.4	27.1

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

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 07/19/2021. 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) 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% \$18,300; 40% \$35,900; 60% \$62,900; 80% \$108,200; 90% \$157,400; 95% \$221,700; 99% \$497,900; 99.9% \$2,066,000.

(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.