

**Table T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2021 <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>	10,200	5.7	5,680	-1,830	7,510	-32.2	0.3	0.5	-0.6
<b>10-20</b>	21,580	12.1	15,290	-1,990	17,280	-13.0	1.7	2.3	-1.3
<b>20-30</b>	19,540	11.0	25,170	-2,170	27,340	-8.6	2.5	3.3	-1.3
<b>30-40</b>	15,630	8.8	35,350	-1,120	36,470	-3.2	2.9	3.5	-0.6
<b>40-50</b>	13,320	7.5	45,540	830	44,710	1.8	3.1	3.7	0.4
<b>50-75</b>	25,150	14.1	62,790	4,320	58,470	6.9	8.2	9.1	3.4
<b>75-100</b>	18,260	10.3	88,090	9,300	78,790	10.6	8.3	8.9	5.3
<b>100-200</b>	32,670	18.3	142,080	20,870	121,210	14.7	24.0	24.5	21.3
<b>200-500</b>	17,060	9.6	289,850	61,600	228,250	21.3	25.6	24.1	32.9
<b>500-1,000</b>	2,270	1.3	671,500	171,040	500,460	25.5	7.9	7.0	12.1
<b>More than 1,000</b>	930	0.5	3,231,560	964,990	2,266,570	29.9	15.6	13.1	28.2
<b>All</b>	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

\* 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 T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2021 <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>	8,540	9.7	5,690	-1,370	7,050	-24.1	1.0	1.4	-1.5
<b>10-20</b>	17,250	19.6	15,150	-1,110	16,260	-7.3	5.1	6.5	-2.5
<b>20-30</b>	12,320	14.0	24,980	-80	25,050	-0.3	6.0	7.1	-0.1
<b>30-40</b>	9,060	10.3	35,290	1,650	33,640	4.7	6.3	7.0	1.9
<b>40-50</b>	7,500	8.5	45,570	3,780	41,800	8.3	6.7	7.2	3.6
<b>50-75</b>	13,580	15.4	62,460	7,610	54,850	12.2	16.6	17.2	13.3
<b>75-100</b>	7,930	9.0	87,720	14,460	73,250	16.5	13.6	13.4	14.8
<b>100-200</b>	8,710	9.9	134,250	27,920	106,330	20.8	22.9	21.4	31.3
<b>200-500</b>	2,130	2.4	285,070	69,220	215,850	24.3	11.9	10.6	19.0
<b>500-1,000</b>	230	0.3	673,070	196,080	476,990	29.1	3.0	2.5	5.7
<b>More than 1,000</b>	100	0.1	3,462,480	1,107,270	2,355,210	32.0	6.9	5.5	14.4
<b>All</b>	<b>88,160</b>	<b>100.0</b>	<b>57,910</b>	<b>8,820</b>	<b>49,090</b>	<b>15.2</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 T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2021 <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>	1,060	1.7	5,120	-3,500	8,620	-68.3	0.0	0.1	-0.2
<b>10-20</b>	2,170	3.4	15,720	-3,880	19,600	-24.7	0.3	0.4	-0.4
<b>20-30</b>	3,580	5.6	25,280	-4,030	29,310	-16.0	0.7	1.1	-0.6
<b>30-40</b>	3,040	4.8	35,350	-4,110	39,450	-11.6	0.9	1.2	-0.6
<b>40-50</b>	2,860	4.5	45,410	-3,230	48,630	-7.1	1.1	1.4	-0.4
<b>50-75</b>	6,240	9.8	63,770	-40	63,810	-0.1	3.2	4.0	0.0
<b>75-100</b>	7,010	11.0	88,890	4,720	84,180	5.3	5.1	5.9	1.5
<b>100-200</b>	20,380	31.9	146,830	17,960	128,870	12.2	24.4	26.3	16.2
<b>200-500</b>	14,210	22.3	291,400	60,400	231,000	20.7	33.8	32.8	37.9
<b>500-1,000</b>	1,980	3.1	671,340	167,790	503,550	25.0	10.8	10.0	14.7
<b>More than 1,000</b>	800	1.2	3,063,770	907,480	2,156,290	29.6	19.9	17.1	31.8
<b>All</b>	<b>63,890</b>	<b>100.0</b>	<b>192,020</b>	<b>35,460</b>	<b>156,560</b>	<b>18.5</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 T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2021 <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>	480	2.2	6,760	-6,520	13,280	-96.4	0.2	0.4	-5.3
<b>10-20</b>	1,938	8.6	16,017	-7,870	23,890	-49.1	2.0	3.1	-25.6
<b>20-30</b>	3,312	14.7	25,701	-8,280	33,980	-32.2	5.5	7.6	-46.1
<b>30-40</b>	3,156	14.1	35,498	-6,570	42,070	-18.5	7.3	9.0	-34.9
<b>40-50</b>	2,615	11.6	45,637	-3,750	49,390	-8.2	7.8	8.8	-16.5
<b>50-75</b>	4,664	20.8	62,479	80	62,400	0.1	19.0	19.7	0.7
<b>75-100</b>	2,747	12.2	87,224	5,040	82,180	5.8	15.6	15.3	23.3
<b>100-200</b>	2,942	13.1	133,742	18,520	115,230	13.8	25.6	23.0	91.6
<b>200-500</b>	497	2.2	269,168	60,280	208,890	22.4	8.7	7.0	50.3
<b>500-1,000</b>	38	0.2	668,130	188,080	480,060	28.2	1.7	1.3	12.2
<b>More than 1,000</b>	19	0.1	5,364,113	1,599,400	3,764,710	29.8	6.6	4.8	50.7
<b>All</b>	22,465	100.0	68,374	2,650	65,730	3.9	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 T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2021 <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>	820	1.6	6,800	-7,640	14,440	-112.3	0.1	0.2	-0.5
<b>10-20</b>	3,040	6.0	15,910	-8,400	24,310	-52.8	0.6	1.1	-2.1
<b>20-30</b>	4,880	9.6	25,580	-8,860	34,440	-34.7	1.6	2.6	-3.5
<b>30-40</b>	4,600	9.0	35,410	-7,150	42,560	-20.2	2.1	3.0	-2.7
<b>40-50</b>	3,630	7.1	45,550	-5,050	50,600	-11.1	2.1	2.8	-1.5
<b>50-75</b>	6,980	13.7	62,740	-1,250	63,990	-2.0	5.7	6.9	-0.7
<b>75-100</b>	5,160	10.1	88,180	3,530	84,650	4.0	5.9	6.7	1.5
<b>100-200</b>	11,830	23.2	145,590	17,200	128,390	11.8	22.2	23.3	16.4
<b>200-500</b>	8,130	16.0	291,880	61,890	229,980	21.2	30.6	28.7	40.6
<b>500-1,000</b>	1,190	2.3	672,560	173,030	499,520	25.7	10.3	9.1	16.6
<b>More than 1,000</b>	490	1.0	3,030,560	907,120	2,123,440	29.9	19.1	15.9	35.7
<b>All</b>	51,000	100.0	152,060	24,290	127,770	16.0	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

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 T21-0087**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2021 <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>	1,840	4.0	5,970	-1,670	7,640	-27.9	0.3	0.4	-0.5
<b>10-20</b>	7,240	15.6	15,500	-1,520	17,020	-9.8	2.6	3.2	-1.9
<b>20-30</b>	5,740	12.4	25,090	-1,430	26,510	-5.7	3.3	4.0	-1.4
<b>30-40</b>	4,760	10.3	35,290	-1,200	36,490	-3.4	3.8	4.6	-1.0
<b>40-50</b>	3,840	8.3	45,480	-260	45,740	-0.6	4.0	4.6	-0.2
<b>50-75</b>	6,310	13.6	62,850	1,670	61,180	2.7	9.1	10.2	1.8
<b>75-100</b>	4,850	10.5	88,200	5,460	82,730	6.2	9.8	10.6	4.6
<b>100-200</b>	7,590	16.4	138,830	15,690	123,140	11.3	24.1	24.6	20.6
<b>200-500</b>	2,930	6.3	290,490	53,620	236,870	18.5	19.5	18.3	27.2
<b>500-1,000</b>	400	0.9	668,770	158,330	510,440	23.7	6.2	5.4	11.0
<b>More than 1,000</b>	210	0.5	3,724,250	1,099,440	2,624,810	29.5	17.6	14.3	39.3
<b>All</b>	46,310	100.0	94,410	12,470	81,930	13.2	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

<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.