

Table T21-0091
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2025 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	10,110	5.5	6,330	260	6,080	4.1	0.3	0.3	0.1
10-20	21,830	11.9	16,890	390	16,500	2.3	1.7	2.0	0.2
20-30	20,310	11.1	27,880	1,050	26,830	3.8	2.6	3.1	0.5
30-40	16,630	9.1	39,040	2,510	36,530	6.4	2.9	3.4	1.0
40-50	13,700	7.5	50,240	4,450	45,790	8.9	3.1	3.5	1.4
50-75	25,290	13.8	69,340	8,460	60,880	12.2	7.9	8.6	4.9
75-100	18,970	10.3	97,280	14,320	82,970	14.7	8.3	8.8	6.2
100-200	33,930	18.5	157,520	27,840	129,680	17.7	24.1	24.7	21.6
200-500	18,090	9.8	321,980	71,760	250,220	22.3	26.2	25.4	29.7
500-1,000	2,490	1.4	743,720	194,770	548,940	26.2	8.3	7.7	11.1
More than 1,000	970	0.5	3,360,620	1,044,790	2,315,830	31.1	14.6	12.6	23.1
All	183,880	100.0	120,850	23,780	97,070	19.7	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 T21-0091
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2025 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	8,340	9.2	6,350	370	5,980	5.8	0.9	1.0	0.3
10-20	17,060	18.9	16,720	780	15,930	4.7	4.8	5.6	1.2
20-30	12,700	14.0	27,620	2,030	25,590	7.4	5.9	6.7	2.4
30-40	9,660	10.7	38,950	3,770	35,180	9.7	6.4	7.0	3.4
40-50	7,700	8.5	50,280	5,800	44,490	11.5	6.5	7.1	4.1
50-75	13,660	15.1	69,080	10,180	58,900	14.7	16.0	16.7	12.8
75-100	8,490	9.4	96,770	17,670	79,100	18.3	13.9	13.9	13.9
100-200	9,290	10.3	149,070	32,120	116,950	21.6	23.4	22.5	27.6
200-500	2,340	2.6	317,410	80,490	236,920	25.4	12.5	11.5	17.4
500-1,000	250	0.3	749,050	225,170	523,880	30.1	3.1	2.7	5.1
More than 1,000	110	0.1	3,508,120	1,184,290	2,323,830	33.8	6.3	5.1	11.6
All	90,440	100.0	65,370	11,980	53,400	18.3	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 T21-0091
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2025 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	1,030	1.6	5,520	160	5,370	2.8	0.0	0.1	0.0
10-20	2,180	3.3	17,380	270	17,110	1.6	0.3	0.3	0.0
20-30	3,620	5.5	28,320	470	27,860	1.7	0.7	0.9	0.1
30-40	3,140	4.8	39,180	790	38,390	2.0	0.9	1.1	0.1
40-50	2,990	4.6	50,160	1,950	48,210	3.9	1.1	1.3	0.2
50-75	6,410	9.8	70,230	5,500	64,740	7.8	3.2	3.7	1.2
75-100	7,110	10.8	98,080	10,640	87,440	10.8	5.0	5.6	2.6
100-200	20,740	31.6	162,840	25,920	136,920	15.9	24.1	25.6	18.3
200-500	14,960	22.8	323,650	70,390	253,260	21.8	34.5	34.2	35.8
500-1,000	2,170	3.3	743,240	190,860	552,380	25.7	11.5	10.8	14.1
More than 1,000	820	1.3	3,211,500	986,690	2,224,800	30.7	18.7	16.4	27.5
All	65,730	100.0	213,420	44,750	168,670	21.0	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 T21-0091
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2025 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	590	2.5	7,500	-1,200	8,700	-16.0	0.3	0.3	-0.3
10-20	2,317	9.9	17,639	-2,520	20,160	-14.3	2.4	3.1	-2.7
20-30	3,587	15.4	28,275	-2,150	30,430	-7.6	5.9	7.2	-3.6
30-40	3,350	14.4	39,105	130	38,980	0.3	7.6	8.6	0.2
40-50	2,592	11.1	50,199	2,860	47,340	5.7	7.5	8.1	3.4
50-75	4,471	19.2	68,873	6,940	61,930	10.1	17.8	18.3	14.3
75-100	2,680	11.5	96,851	12,420	84,430	12.8	15.0	15.0	15.3
100-200	3,094	13.3	148,812	26,440	122,370	17.8	26.6	25.0	37.6
200-500	541	2.3	299,322	68,930	230,390	23.0	9.4	8.2	17.1
500-1,000	41	0.2	751,842	218,070	533,770	29.0	1.8	1.5	4.2
More than 1,000	18	0.1	5,461,604	1,717,240	3,744,360	31.4	5.8	4.5	14.5
All	23,334	100.0	74,153	9,330	64,820	12.6	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 T21-0091
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2025 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	1.9	7,420	-1,210	8,630	-16.3	0.1	0.1	-0.1
10-20	3,540	6.7	17,500	-2,540	20,040	-14.5	0.7	1.0	-0.5
20-30	5,290	10.1	28,190	-2,110	30,290	-7.5	1.7	2.3	-0.6
30-40	4,920	9.4	39,090	40	39,050	0.1	2.2	2.7	0.0
40-50	3,600	6.9	50,220	2,440	47,770	4.9	2.0	2.5	0.5
50-75	6,660	12.7	69,180	6,700	62,490	9.7	5.2	5.9	2.5
75-100	4,930	9.4	97,730	12,250	85,480	12.5	5.5	6.0	3.3
100-200	11,900	22.7	161,820	27,660	134,150	17.1	21.8	22.7	18.2
200-500	8,630	16.4	324,410	72,510	251,900	22.4	31.7	30.9	34.6
500-1,000	1,320	2.5	743,360	195,260	548,100	26.3	11.1	10.3	14.3
More than 1,000	510	1.0	3,156,860	977,990	2,178,870	31.0	18.2	15.8	27.6
All	52,550	100.0	168,340	34,410	133,930	20.4	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

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 T21-0091
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2025 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	1,750	3.4	6,780	60	6,720	0.9	0.2	0.3	0.0
10-20	7,290	14.3	17,110	190	16,920	1.1	2.4	2.8	0.2
20-30	6,360	12.5	27,820	680	27,140	2.5	3.4	3.9	0.5
30-40	5,360	10.5	39,110	1,210	37,890	3.1	4.0	4.6	0.8
40-50	4,490	8.8	50,140	2,180	47,960	4.3	4.3	4.9	1.2
50-75	7,400	14.5	69,180	4,680	64,500	6.8	9.8	10.8	4.2
75-100	5,490	10.8	97,230	9,190	88,040	9.5	10.2	10.9	6.2
100-200	8,510	16.7	153,430	20,590	132,840	13.4	25.0	25.6	21.5
200-500	3,090	6.1	321,940	63,240	258,700	19.6	19.0	18.1	23.9
500-1,000	430	0.9	744,280	183,520	560,770	24.7	6.1	5.5	9.7
More than 1,000	210	0.4	3,926,730	1,226,360	2,700,380	31.2	15.6	12.7	31.2
All	51,020	100.0	102,630	16,010	86,620	15.6	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.