

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021 ¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	*	**	6.9	29	0.0	0.2	2	0.0	4.7
10-20	0.0	0	40.2	84	-0.2	6.6	34	0.2	4.2
20-30	*	**	56.6	112	-0.2	10.1	63	0.2	8.7
30-40	*	**	79.4	115	-0.3	11.6	91	0.2	13.3
40-50	0.0	0	78.9	83	-0.1	7.4	65	0.1	17.4
50-75	0.0	0	71.3	129	-0.2	17.8	92	0.1	20.3
75-100	0.0	0	51.2	149	-0.1	9.2	76	0.1	23.2
100-200	0.0	0	30.7	226	-0.1	15.9	69	0.0	26.5
200-500	0.0	0	32.4	441	-0.1	9.0	143	0.0	29.9
500-1,000	0.0	0	75.9	1,007	-0.1	6.3	764	0.1	30.8
More than 1,000	0.0	0	86.8	1,348	-0.1	5.9	1,170	0.0	37.5
All	0.0	0	50.0	150	-0.1	100.0	75	0.1	25.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.5

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021 ¹
Detail Table

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	6.9	0.0	0.2	2	0.7	0.0	0.1	0.0	4.7
10-20	0.0	40.2	-0.2	6.6	34	4.4	0.0	0.5	0.2	4.2
20-30	*	56.6	-0.2	10.1	63	2.5	0.0	1.2	0.2	8.7
30-40	*	79.4	-0.3	11.6	91	1.7	0.0	2.1	0.2	13.3
40-50	0.0	78.9	-0.1	7.4	65	0.7	0.0	3.2	0.1	17.4
50-75	0.0	71.3	-0.2	17.8	92	0.6	0.0	8.8	0.1	20.3
75-100	0.0	51.2	-0.1	9.2	76	0.3	0.0	8.6	0.1	23.2
100-200	0.0	30.7	-0.1	15.9	69	0.2	0.0	30.5	0.0	26.5
200-500	0.0	32.4	-0.1	9.0	143	0.1	0.0	19.8	0.0	29.9
500-1,000	0.0	75.9	-0.1	6.3	764	0.3	0.0	6.6	0.1	30.8
More than 1,000	0.0	86.8	-0.1	5.9	1,170	0.1	0.0	18.5	0.0	37.5
All	0.0	50.0	-0.1	100.0	75	0.3	0.0	100.0	0.1	25.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,624	8.2	6,449	0.5	302	0.1	6,146	0.7	4.7
10-20	25,870	14.6	18,854	2.8	759	0.4	18,095	3.5	4.0
20-30	21,195	11.9	30,442	3.6	2,582	1.2	27,860	4.5	8.5
30-40	16,838	9.5	42,082	4.0	5,509	2.1	36,573	4.7	13.1
40-50	15,052	8.5	55,060	4.7	9,533	3.2	45,527	5.2	17.3
50-75	25,722	14.5	76,228	11.1	15,373	8.8	60,855	11.9	20.2
75-100	16,086	9.1	103,995	9.4	24,031	8.6	79,965	9.7	23.1
100-200	30,360	17.1	171,774	29.4	45,414	30.6	126,360	29.0	26.4
200-500	8,327	4.7	359,684	16.9	107,281	19.8	252,403	15.9	29.8
500-1,000	1,102	0.6	879,813	5.5	269,992	6.6	609,821	5.1	30.7
More than 1,000	664	0.4	3,375,060	12.6	1,263,377	18.6	2,111,684	10.6	37.4
All	177,436	100.0	99,897	100.0	25,432	100.0	74,464	100.0	25.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.5

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	7.3	0.0	0.4	2	0.3	0.0	0.5	0.0	7.6
10-20	0.0	34.2	-0.1	6.4	18	1.5	0.0	2.1	0.1	6.8
20-30	*	46.4	-0.1	6.3	23	0.8	0.0	3.8	0.1	10.0
30-40	*	78.4	-0.1	6.9	38	0.6	0.0	5.2	0.1	14.5
40-50	0.0	90.1	-0.1	8.6	56	0.5	0.0	7.4	0.1	19.1
50-75	0.0	91.8	-0.3	32.9	161	0.9	0.1	17.3	0.2	24.2
75-100	0.0	87.8	-0.2	15.9	158	0.6	0.0	13.1	0.2	27.2
100-200	0.0	69.4	-0.1	15.1	152	0.3	0.0	22.5	0.1	29.5
200-500	0.0	56.3	-0.1	4.6	220	0.2	0.0	12.0	0.1	34.2
500-1,000	0.0	78.3	-0.1	1.7	565	0.2	0.0	4.1	0.1	34.2
More than 1,000	0.0	85.0	0.0	1.4	825	0.1	-0.1	12.0	0.0	42.5
All	*	55.8	-0.2	100.0	62	0.5	0.0	100.0	0.1	24.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,102	13.2	6,361	1.5	480	0.5	5,882	1.8	7.5
10-20	18,154	21.6	18,742	7.3	1,256	2.0	17,486	8.9	6.7
20-30	14,054	16.8	30,327	9.1	3,003	3.8	27,324	10.8	9.9
30-40	9,462	11.3	42,028	8.5	6,064	5.1	35,964	9.6	14.4
40-50	7,880	9.4	54,892	9.2	10,412	7.4	44,480	9.8	19.0
50-75	10,631	12.7	75,741	17.2	18,133	17.3	57,608	17.2	23.9
75-100	5,235	6.2	102,835	11.5	27,823	13.1	75,012	11.0	27.1
100-200	5,162	6.2	165,462	18.3	48,677	22.5	116,785	16.9	29.4
200-500	1,080	1.3	363,375	8.4	123,870	12.0	239,505	7.3	34.1
500-1,000	156	0.2	862,512	2.9	294,059	4.1	568,453	2.5	34.1
More than 1,000	91	0.1	3,511,677	6.8	1,490,049	12.1	2,021,628	5.1	42.4
All	83,910	100.0	55,790	100.0	13,304	100.0	42,486	100.0	23.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	5.2	-0.1	0.1	3	0.8	0.0	0.0	0.1	7.1
10-20	0.0	43.3	-0.3	2.0	56	17.8	0.0	0.0	0.3	1.9
20-30	0.0	62.9	-0.4	4.6	104	4.9	0.0	0.2	0.3	7.3
30-40	0.0	68.0	-0.3	6.1	117	2.7	0.0	0.4	0.3	10.5
40-50	0.0	70.2	-0.2	4.7	76	1.1	0.0	0.8	0.1	12.8
50-75	0.0	70.3	-0.1	9.6	53	0.5	0.0	3.9	0.1	15.5
75-100	0.0	38.7	-0.1	6.4	42	0.2	0.0	5.9	0.0	20.3
100-200	0.0	23.7	0.0	23.6	55	0.1	0.0	34.5	0.0	25.8
200-500	0.0	28.6	-0.1	16.7	129	0.1	0.0	24.2	0.0	29.2
500-1,000	0.0	75.4	-0.1	13.5	803	0.3	0.0	8.0	0.1	30.2
More than 1,000	0.0	87.1	-0.1	12.5	1,239	0.1	0.0	21.9	0.0	36.5
All	0.0	41.2	-0.1	100.0	87	0.2	0.0	100.0	0.1	27.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,028	1.7	5,438	0.1	382	0.0	5,056	0.1	7.0
10-20	1,890	3.1	19,457	0.3	317	0.0	19,140	0.4	1.6
20-30	2,385	3.9	30,847	0.7	2,146	0.2	28,701	0.8	7.0
30-40	2,792	4.5	42,654	1.1	4,346	0.4	38,307	1.3	10.2
40-50	3,365	5.4	55,424	1.7	7,012	0.8	48,413	2.0	12.7
50-75	9,876	15.9	76,962	6.8	11,853	3.9	65,109	7.9	15.4
75-100	8,353	13.5	104,920	7.8	21,242	5.9	83,678	8.6	20.3
100-200	23,319	37.6	173,919	36.3	44,738	34.6	129,181	36.9	25.7
200-500	6,986	11.3	358,865	22.4	104,630	24.2	254,235	21.8	29.2
500-1,000	910	1.5	883,063	7.2	265,912	8.0	617,151	6.9	30.1
More than 1,000	548	0.9	3,313,632	16.2	1,206,909	21.9	2,106,722	14.1	36.4
All	61,966	100.0	180,517	100.0	48,710	100.0	131,807	100.0	27.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	5.5	0.0	0.3	3	-0.5	0.0	-0.5	0.0	-7.9
10-20	0.0	57.0	-0.4	16.4	75	-9.4	0.2	-1.3	0.4	-3.8
20-30	0.0	82.9	-0.6	29.7	170	13.4	0.2	2.1	0.6	4.7
30-40	0.0	90.6	-0.5	33.0	197	4.1	0.2	7.1	0.5	12.0
40-50	0.0	67.4	-0.2	10.6	81	0.9	0.0	10.6	0.2	17.4
50-75	0.0	32.5	0.0	4.3	24	0.2	-0.2	24.6	0.0	21.3
75-100	0.0	16.4	0.0	1.8	21	0.1	-0.1	17.7	0.0	24.1
100-200	0.0	9.6	0.0	1.1	18	0.0	-0.2	23.8	0.0	27.2
200-500	0.0	33.1	-0.1	1.4	180	0.2	-0.1	7.0	0.1	29.1
500-1,000	0.0	77.6	-0.1	0.7	693	0.3	0.0	2.2	0.1	29.0
More than 1,000	0.0	87.7	-0.1	0.6	1,076	0.1	-0.1	6.7	0.0	39.1
All	0.0	53.0	-0.2	100.0	89	0.9	0.0	100.0	0.2	18.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,370	8.2	7,345	1.1	-585	-0.5	7,930	1.4	-8.0
10-20	5,587	19.4	19,003	6.6	-804	-1.5	19,808	8.5	-4.2
20-30	4,462	15.5	30,549	8.5	1,272	1.9	29,277	10.0	4.2
30-40	4,283	14.8	41,790	11.1	4,824	6.9	36,966	12.1	11.5
40-50	3,352	11.6	55,022	11.5	9,490	10.6	45,532	11.7	17.3
50-75	4,644	16.1	75,680	21.9	16,070	24.7	59,611	21.2	21.2
75-100	2,165	7.5	103,087	13.9	24,835	17.8	78,253	13.0	24.1
100-200	1,645	5.7	162,028	16.6	43,989	24.0	118,039	14.9	27.2
200-500	199	0.7	367,938	4.6	106,983	7.1	260,955	4.0	29.1
500-1,000	27	0.1	863,851	1.4	249,460	2.2	614,391	1.3	28.9
More than 1,000	15	0.1	3,420,135	3.2	1,336,829	6.7	2,083,305	2.4	39.1
All	28,870	100.0	55,694	100.0	10,447	100.0	45,246	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	3.1	0.0	0.2	3	-0.4	0.0	-0.1	0.1	-11.8
10-20	0.0	73.2	-0.5	10.9	106	-6.2	0.0	-0.4	0.6	-8.3
20-30	0.0	91.4	-0.7	19.9	210	28.0	0.1	0.3	0.7	3.1
30-40	0.0	92.7	-0.6	22.2	231	5.1	0.1	1.2	0.6	11.4
40-50	0.0	71.2	-0.2	8.6	101	1.1	0.0	2.2	0.2	17.1
50-75	0.0	40.7	-0.1	5.4	35	0.2	0.0	6.5	0.0	20.1
75-100	0.0	16.7	0.0	1.7	15	0.1	0.0	7.3	0.0	22.9
100-200	0.0	8.6	0.0	4.8	18	0.0	-0.1	33.9	0.0	26.9
200-500	0.0	25.5	-0.1	9.0	116	0.1	0.0	22.4	0.0	29.9
500-1,000	0.0	84.9	-0.2	9.0	954	0.3	0.0	7.2	0.1	31.7
More than 1,000	0.0	92.9	-0.1	8.2	1,469	0.1	0.0	19.4	0.0	38.2
All	0.0	42.4	-0.1	100.0	94	0.3	0.0	100.0	0.1	26.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,619	4.9	6,825	0.3	-809	-0.1	7,633	0.4	-11.9
10-20	5,120	9.6	19,299	1.4	-1,701	-0.5	20,999	2.1	-8.8
20-30	4,735	8.9	30,608	2.1	750	0.2	29,858	2.8	2.5
30-40	4,786	9.0	41,889	2.9	4,522	1.2	37,368	3.5	10.8
40-50	4,253	8.0	55,152	3.4	9,330	2.2	45,823	3.8	16.9
50-75	7,756	14.6	76,848	8.6	15,425	6.5	61,423	9.4	20.1
75-100	5,677	10.7	104,010	8.5	23,771	7.3	80,239	9.0	22.9
100-200	13,418	25.2	173,668	33.7	46,667	34.0	127,001	33.5	26.9
200-500	3,860	7.2	359,369	20.0	107,212	22.5	252,157	19.2	29.8
500-1,000	471	0.9	890,131	6.1	281,460	7.2	608,671	5.6	31.6
More than 1,000	277	0.5	3,387,646	13.6	1,292,818	19.5	2,094,827	11.4	38.2
All	53,289	100.0	129,942	100.0	34,574	100.0	95,367	100.0	26.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

Note: Tax units with children are those claiming an exemption for children at home or away from home.

<http://www.taxpolicycenter.org/T11-0270>

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T11-0384
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Level, 2021 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.4
10-20	0.0	1.5	0.0	0.3	1	0.4	0.0	0.2	0.0	0.9
20-30	0.0	8.3	0.0	1.3	4	0.7	0.0	0.6	0.0	2.3
30-40	0.0	48.3	-0.1	5.0	28	1.2	0.0	1.3	0.1	5.5
40-50	0.0	70.6	-0.1	5.6	42	0.9	0.0	2.0	0.1	9.1
50-75	0.0	83.9	-0.1	23.1	96	1.0	0.1	7.0	0.1	12.9
75-100	0.0	69.9	-0.1	14.1	102	0.5	0.0	7.9	0.1	18.2
100-200	0.0	55.2	-0.1	30.1	129	0.3	0.0	26.7	0.1	22.8
200-500	0.0	38.7	-0.1	11.6	164	0.2	0.0	23.1	0.1	30.2
500-1,000	0.0	59.9	-0.1	5.0	459	0.2	0.0	8.5	0.1	30.6
More than 1,000	0.0	74.7	0.0	4.0	691	0.1	-0.1	22.7	0.0	40.0
All	0.0	38.1	-0.1	100.0	56	0.3	0.0	100.0	0.1	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2021 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,438	5.4	7,224	0.4	99	0.0	7,125	0.6	1.4
10-20	9,494	21.1	18,779	4.5	172	0.2	18,606	5.6	0.9
20-30	7,391	16.4	30,011	5.5	692	0.6	29,319	6.9	2.3
30-40	4,585	10.2	42,631	4.9	2,317	1.3	40,314	5.9	5.4
40-50	3,368	7.5	54,681	4.6	4,907	1.9	49,774	5.3	9.0
50-75	6,136	13.6	75,875	11.6	9,667	7.0	66,208	12.9	12.7
75-100	3,500	7.8	105,704	9.2	19,175	7.9	86,529	9.6	18.1
100-200	5,923	13.1	169,191	25.0	38,384	26.7	130,807	24.6	22.7
200-500	1,801	4.0	361,570	16.3	109,179	23.1	252,390	14.4	30.2
500-1,000	275	0.6	862,223	5.9	263,478	8.5	598,745	5.2	30.6
More than 1,000	147	0.3	3,279,592	12.1	1,312,225	22.7	1,967,367	9.2	40.0
All	45,100	100.0	88,729	100.0	18,873	100.0	69,855	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.