

Distribution Table: 2021 001
Distribution of Families, Cash Income, and Federal Taxes under 2021 Current Law
(Forecast, Pre-Pandemic 2021 Income Levels)

Adjusted Family Cash Income Decile ¹	Number of Families	Number of Individuals	Family Cash Income	Total Federal Taxes ¹	Individual Income Taxes	Corporate Income Taxes	Payroll Taxes	Excises and Customs Duties	Estate and Gift Taxes ³
--- Millions of Families and Billions of Dollars ---									
0 to 10 ²	17.7	26.4	131.6	-2.1	-14.2	0.5	9.4	2.2	0.0
10 to 20	18.3	36.9	376.3	-16.8	-52.7	1.4	31.5	3.0	0.0
20 to 30	18.3	34.0	524.4	16.3	-36.4	2.2	46.8	3.8	0.0
30 to 40	18.3	32.2	692.4	49.6	-17.9	3.3	59.6	4.6	0.0
40 to 50	18.3	32.0	905.7	91.9	4.1	5.2	76.7	5.9	0.0
50 to 60	18.3	32.8	1,191.6	147.7	30.5	8.4	100.9	7.9	0.0
60 to 70	18.3	34.4	1,552.8	220.7	66.6	12.5	131.2	10.4	0.0
70 to 80	18.3	35.5	2,029.6	337.9	127.9	18.3	177.9	13.8	0.0
80 to 90	18.3	37.0	2,804.1	540.4	242.1	28.2	250.7	19.3	0.0
90 to 100	18.3	38.9	8,162.2	2,105.8	1,375.5	219.2	432.2	57.9	21.1
Total ²	183.0	340.9	18,322.7	3,495.0	1,725.6	299.8	1,318.4	129.0	22.3
90 to 95	9.2	19.0	2,008.3	440.0	225.2	25.6	175.1	14.1	0.0
95 to 99	7.3	15.8	2,751.1	651.2	403.7	49.8	178.2	19.5	0.0
99 to 99.9	1.6	3.7	1,784.5	502.7	373.6	56.8	59.2	12.8	0.2
Top .1	0.2	0.4	1,618.3	511.9	373.0	87.1	19.6	11.4	20.8
--- Percent Distribution ---									
0 to 10 ³	9.7	7.7	0.7	-0.1	-0.8	0.2	0.7	1.7	0.0
10 to 20	10.0	10.8	2.1	-0.5	-3.1	0.5	2.4	2.4	0.0
20 to 30	10.0	10.0	2.9	0.5	-2.1	0.7	3.5	2.9	0.0
30 to 40	10.0	9.5	3.8	1.4	-1.0	1.1	4.5	3.5	0.0
40 to 50	10.0	9.4	4.9	2.6	0.2	1.7	5.8	4.6	0.0
50 to 60	10.0	9.6	6.5	4.2	1.8	2.8	7.7	6.2	0.0
60 to 70	10.0	10.1	8.5	6.3	3.9	4.2	10.0	8.0	0.0
70 to 80	10.0	10.4	11.1	9.7	7.4	6.1	13.5	10.7	0.0
80 to 90	10.0	10.8	15.3	15.5	14.0	9.4	19.0	15.0	0.0
90 to 100	10.0	11.4	44.5	60.3	79.7	73.1	32.8	44.9	94.6
Total ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
90 to 95	5.0	5.6	11.0	12.6	13.0	8.5	13.3	11.0	0.0
95 to 99	4.0	4.6	15.0	18.6	23.4	16.6	13.5	15.1	0.1
99 to 99.9	0.9	1.1	9.7	14.4	21.7	18.9	4.5	9.9	1.0
Top .1	0.1	0.1	8.8	14.6	21.6	29.0	1.5	8.9	93.6
--- Average Rates ³ ---									
0 to 10 ²				-1.6	-10.8	0.4	7.2	1.7	0.0
10 to 20				-4.5	-14.0	0.4	8.4	0.8	0.0
20 to 30				3.1	-6.9	0.4	8.9	0.7	0.0
30 to 40				7.2	-2.6	0.5	8.6	0.7	0.0
40 to 50				10.2	0.5	0.6	8.5	0.6	0.0
50 to 60				12.4	2.6	0.7	8.5	0.7	0.0
60 to 70				14.2	4.3	0.8	8.5	0.7	0.0
70 to 80				16.6	6.3	0.9	8.8	0.7	0.0
80 to 90				19.3	8.6	1.0	8.9	0.7	0.0
90 to 100				25.8	16.9	2.7	5.3	0.7	0.3
Total ²				19.1	9.4	1.6	7.2	0.7	0.1
90 to 95				21.9	11.2	1.3	8.7	0.7	0.0
95 to 99				23.7	14.7	1.8	6.5	0.7	0.0
99 to 99.9				28.2	20.9	3.2	3.3	0.7	0.0
Top .1				31.6	23.0	5.4	1.2	0.7	1.3

¹ Current law as of March 3, 2020. A summary of Treasury's distribution methodology, including income definitions and incidence assumptions, can be found on Treasury's website (<https://home.treasury.gov/policy-issues/tax-policy/office-of-tax-analysis>).

² Families with negative incomes are excluded from the lowest income decile but included in the total line. Families with negative income pay a significant share of the estate tax.³ Average tax rates are calculated as total tax burden for the income group divided by cash income for the income group. Negative average tax rates are shown when net federal tax burdens are negative for the income group.

Note: Percentiles begin for an average family (2 people) at family size-adjusted cash income of: \$16,177 for 10 to 20; \$26,238 for 20 to 30; \$36,579 for 30 to 40; \$48,229 for 40 to 50; \$63,097 for 50 to 60; \$80,767 for 60 to 70; \$102,457 for 70 to 80; \$133,246 for 80 to 90; \$190,092 for 90 to 95; \$267,540 for 95 to 99; \$622,576 for 99 to 99.9 and \$2,742,904 for Top .1.

