Table T18-0072
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	47,340	25.8	21,280	820	20,460	3.9	4.1	4.9	0.8
Second Quintile	39,970	21.8	53,410	4,960	48,450	9.3	8.6	9.8	3.9
Middle Quintile	37,490	20.4	94,820	13,740	81,080	14.5	14.4	15.4	10.3
Fourth Quintile	31,290	17.1	164,200	29,520	134,690	18.0	20.8	21.4	18.4
Top Quintile	26,210	14.3	491,150	127,480	363,660	26.0	52.1	48.4	66.5
All	183,490	100.0	134,760	27,390	107,360	20.3	100.0	100.0	100.0
Addendum									
80-90	13,580	7.4	257,290	53,010	204,280	20.6	14.1	14.1	14.3
90-95	6,540	3.6	372,520	84,040	288,470	22.6	9.9	9.6	10.9
95-99	4,910	2.7	643,690	171,000	472,690	26.6	12.8	11.8	16.7
Top 1 Percent	1,190	0.7	3,188,070	1,038,380	2,149,690	32.6	15.3	13.0	24.5
Top 0.1 Percent	120	0.1	14,822,360	4,909,770	9,912,600	33.1	7.3	6.1	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $29,600; 40% $56,500; 60% $97,600; 80% $171,000; 90% $247,200; 95% $362,500; 99% $842,000; 99.9% $4,106,300.
(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 T18-0072
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	38,810	21.2	19,950	280	19,670	1.4	3.1	3.9	0.2
Second Quintile	37,320	20.3	47,880	3,870	44,020	8.1	7.2	8.3	2.9
Middle Quintile	37,590	20.5	84,360	11,050	73,310	13.1	12.8	14.0	8.3
Fourth Quintile	35,220	19.2	143,350	25,010	118,340	17.5	20.4	21.2	17.5
Top Quintile	33,350	18.2	417,560	106,910	310,650	25.6	56.3	52.6	70.9
All	183,490	100.0	134,760	27,390	107,360	20.3	100.0	100.0	100.0
Addendum									
80-90	17,190	9.4	220,960	45,010	175,950	20.4	15.4	15.4	15.4
90-95	8,500	4.6	317,580	71,630	245,950	22.6	10.9	10.6	12.1
95-99	6,190	3.4	555,950	144,500	411,450	26.0	13.9	12.9	17.8
Top 1 Percent	1,480	0.8	2,703,630	873,630	1,830,000	32.3	16.1	13.7	25.6
Top 0.1 Percent	140	0.1	13,018,460	4,317,370	8,701,090	33.2	7.6	6.3	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 7.5

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700; 90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.

(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 T18-0072
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	22,880	26.6	15,250	820	14,430	5.4	5.4	6.3	1.6
Second Quintile	19,540	22.7	37,180	3,180	34,010	8.6	11.2	12.6	5.2
Middle Quintile	18,430	21.4	64,630	8,750	55,880	13.5	18.4	19.5	13.4
Fourth Quintile	14,250	16.5	104,320	19,230	85,080	18.4	23.0	23.0	22.8
Top Quintile	10,350	12.0	261,270	66,090	195,180	25.3	41.8	38.4	56.9
All	86,140	100.0	75,150	13,970	61,180	18.6	100.0	100.0	100.0
Addendum									
80-90	5,800	6.7	160,090	34,190	125,890	21.4	14.3	13.9	16.5
90-95	2,720	3.2	227,220	51,960	175,260	22.9	9.6	9.1	11.8
95-99	1,500	1.8	377,240	97,380	279,860	25.8	8.8	8.0	12.2
Top 1 Percent	330	0.4	1,785,190	598,370	1,186,820	33.5	9.1	7.5	16.5
Top 0.1 Percent	30	*	8,852,180	3,101,410	5,750,760	35.0	4.2	3.3	7.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700;
90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.
(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 T18-0072
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	7,590	11.1	26,080	450	25,630	1.7	1.3	1.6	0.1
Second Quintile	9,480	13.8	62,180	4,590	57,590	7.4	3.8	4.5	1.3
Middle Quintile	12,800	18.6	108,970	13,430	95,550	12.3	8.9	10.0	5.0
Fourth Quintile	17,270	25.2	176,380	29,570	146,810	16.8	19.4	20.7	15.0
Top Quintile	21,120	30.8	494,990	126,790	368,200	25.6	66.6	63.4	78.5
All	68,650	100.0	228,490	49,720	178,780	21.8	100.0	100.0	100.0
Addendum									
80-90	10,290	15.0	256,980	51,190	205,790	19.9	16.9	17.3	15.4
90-95	5,310	7.7	366,890	82,190	284,700	22.4	12.4	12.3	12.8
95-99	4,460	6.5	620,750	161,440	459,310	26.0	17.6	16.7	21.1
Top 1 Percent	1,060	1.6	2,914,310	936,960	1,977,360	32.2	19.7	17.1	29.2
Top 0.1 Percent	100	0.2	13,850,530	4,566,610	9,283,920	33.0	8.9	7.6	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700;
90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.
(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 T18-0072
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2028 ¹
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	7,910	31.7	27,810	-1,520	29,330	-5.5	10.8	13.2	-4.3
Second Quintile	7,670	30.7	57,940	4,520	53,420	7.8	21.8	23.3	12.3
Middle Quintile	5,310	21.3	95,780	12,960	82,820	13.5	24.9	25.0	24.4
Fourth Quintile	2,790	11.2	148,820	27,110	121,720	18.2	20.3	19.3	26.8
Top Quintile	1,260	5.0	361,200	91,210	269,990	25.3	22.2	19.2	40.7
All	24,980	100.0	81,830	11,280	70,550	13.8	100.0	100.0	100.0
Addendum									
80-90	800	3.2	219,620	46,540	173,090	21.2	8.5	7.8	13.1
90-95	310	1.2	303,930	69,880	234,050	23.0	4.6	4.1	7.7
95-99	120	0.5	534,320	140,260	394,060	26.3	3.1	2.7	5.9
Top 1 Percent	30	0.1	3,685,980	1,190,970	2,495,020	32.3	6.0	4.7	13.9
Top 0.1 Percent	0	0.0	22,787,470	7,494,130	15,293,340	32.9	3.7	2.9	8.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700;
90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.
(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 T18-0072
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	12,770	22.5	28,900	-1,450	30,350	-5.0	3.7	4.9	-0.9
Second Quintile	12,560	22.2	63,220	5,270	57,950	8.3	7.9	9.2	3.1
Middle Quintile	11,190	19.8	113,810	16,070	97,740	14.1	12.7	13.8	8.5
Fourth Quintile	10,370	18.3	194,690	36,030	158,660	18.5	20.1	20.7	17.7
Top Quintile	9,570	16.9	585,180	157,830	427,350	27.0	55.7	51.5	71.4
All	56,650	100.0	177,460	37,330	140,140	21.0	100.0	100.0	100.0
Addendum									
80-90	4,750	8.4	292,440	61,860	230,580	21.2	13.8	13.8	13.9
90-95	2,340	4.1	427,350	102,120	325,230	23.9	9.9	9.6	11.3
95-99	1,980	3.5	730,210	200,910	529,310	27.5	14.4	13.2	18.8
Top 1 Percent	510	0.9	3,490,920	1,146,130	2,344,790	32.8	17.6	15.0	27.5
Top 0.1 Percent	50	0.1	15,613,860	5,150,280	10,463,580	33.0	8.0	6.8	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* 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 the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700;
90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.
(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 T18-0072
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2028 [1]
Baseline: Current Law

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	7,710	14.8	18,480	370	18,120	2.0	2.3	2.7	0.3
Second Quintile	12,670	24.4	42,270	1,270	41,000	3.0	8.5	10.0	1.5
Middle Quintile	12,410	23.9	75,350	5,510	69,830	7.3	14.9	16.7	6.4
Fourth Quintile	10,100	19.4	127,080	16,330	110,750	12.9	20.5	21.6	15.4
Top Quintile	8,580	16.5	391,710	95,490	296,220	24.4	53.6	48.9	76.2
All	52,030	100.0	120,480	20,670	99,810	17.2	100.0	100.0	100.0
Addendum									
80-90	4,510	8.7	199,380	35,200	164,190	17.7	14.3	14.3	14.8
90-95	2,120	4.1	286,870	57,440	229,440	20.0	9.7	9.4	11.3
95-99	1,560	3.0	492,930	121,540	371,390	24.7	12.2	11.1	17.6
Top 1 Percent	400	0.8	2,742,440	882,420	1,860,020	32.2	17.3	14.2	32.5
Top 0.1 Percent	50	0.1	12,638,410	4,182,340	8,456,060	33.1	9.3	7.5	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 7.5
* 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 the law in place for 2028 as of 8/23/2018. 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 2018 dollars): 20% $20,400; 40% $38,100; 60% $64,400; 80% $105,700;
90% $152,100; 95% $217,600; 99% $489,800; 99.9% $2,289,500.
(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.