

**Table T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2011 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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
Less than 10	14,920	9.1	5,420	230	5,190	4.2	0.7	0.8	0.2
10-20	25,250	15.5	13,870	200	13,670	1.5	2.9	3.5	0.3
20-30	19,420	11.9	23,200	750	22,450	3.2	3.8	4.4	0.7
30-40	15,270	9.4	32,600	2,160	30,440	6.6	4.1	4.7	1.6
40-50	12,860	7.9	42,000	3,890	38,110	9.3	4.5	4.9	2.5
50-75	23,410	14.3	57,550	6,790	50,770	11.8	11.2	11.9	7.9
75-100	14,890	9.1	81,240	11,700	69,540	14.4	10.1	10.3	8.6
100-200	25,290	15.5	128,990	22,100	106,890	17.1	27.1	27.0	27.7
200-500	8,930	5.5	265,540	56,180	209,360	21.2	19.7	18.7	24.9
500-1,000	1,130	0.7	627,790	159,280	468,500	25.4	5.9	5.3	8.9
More than 1,000	450	0.3	2,738,800	747,830	1,990,970	27.3	10.2	8.9	16.5
<b>All</b>	<b>163,330</b>	<b>100.0</b>	<b>73,640</b>	<b>12,360</b>	<b>61,280</b>	<b>16.8</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.5

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2012 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	15,770	9.5	5,450	250	5,200	4.6	0.7	0.8	0.2
<b>10-20</b>	25,490	15.4	14,200	230	13,970	1.6	2.8	3.3	0.3
<b>20-30</b>	19,790	12.0	23,650	750	22,900	3.2	3.6	4.2	0.7
<b>30-40</b>	15,120	9.1	33,280	2,200	31,080	6.6	3.9	4.4	1.5
<b>40-50</b>	12,970	7.9	42,900	3,980	38,920	9.3	4.3	4.7	2.3
<b>50-75</b>	23,520	14.2	58,720	6,930	51,790	11.8	10.7	11.4	7.3
<b>75-100</b>	14,910	9.0	82,900	11,880	71,020	14.3	9.5	9.9	7.9
<b>100-200</b>	25,230	15.3	131,900	22,670	109,230	17.2	25.7	25.7	25.5
<b>200-500</b>	9,470	5.7	271,440	58,070	213,370	21.4	19.8	18.8	24.5
<b>500-1,000</b>	1,260	0.8	642,580	164,930	477,650	25.7	6.2	5.6	9.3
<b>More than 1,000</b>	570	0.3	2,992,190	814,260	2,177,940	27.2	13.0	11.5	20.5
<b>All</b>	165,330	100.0	78,450	13,570	64,870	17.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.6

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	15,410	9.2	5,530	300	5,230	5.5	0.7	0.8	0.2
<b>10-20</b>	25,610	15.3	14,450	340	14,110	2.4	2.8	3.4	0.4
<b>20-30</b>	20,090	12.0	24,030	1,030	23,000	4.3	3.7	4.4	0.8
<b>30-40</b>	15,380	9.2	33,760	2,670	31,090	7.9	4.0	4.5	1.7
<b>40-50</b>	13,180	7.9	43,540	4,560	38,980	10.5	4.4	4.9	2.4
<b>50-75</b>	23,870	14.3	59,600	7,830	51,770	13.1	10.9	11.7	7.5
<b>75-100</b>	15,120	9.0	84,180	13,180	70,990	15.7	9.7	10.1	8.0
<b>100-200</b>	26,000	15.5	133,990	25,080	108,910	18.7	26.6	26.7	26.2
<b>200-500</b>	9,700	5.8	276,230	63,170	213,060	22.9	20.5	19.5	24.6
<b>500-1,000</b>	1,280	0.8	653,090	182,740	470,350	28.0	6.4	5.7	9.4
<b>More than 1,000</b>	520	0.3	2,666,380	893,660	1,772,720	33.5	10.6	8.7	18.8
<b>All</b>	167,400	100.0	78,220	14,890	63,330	19.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.2

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	14,960	8.8	5,540	310	5,230	5.6	0.6	0.7	0.2
<b>10-20</b>	25,420	15.0	14,750	370	14,380	2.5	2.7	3.3	0.4
<b>20-30</b>	20,420	12.1	24,440	1,090	23,350	4.5	3.6	4.3	0.8
<b>30-40</b>	15,610	9.2	34,270	2,780	31,500	8.1	3.9	4.4	1.6
<b>40-50</b>	13,390	7.9	44,240	4,700	39,530	10.6	4.3	4.8	2.3
<b>50-75</b>	24,430	14.4	60,600	8,070	52,530	13.3	10.7	11.5	7.2
<b>75-100</b>	15,550	9.2	85,600	13,540	72,060	15.8	9.6	10.0	7.7
<b>100-200</b>	26,730	15.8	136,160	25,810	110,350	19.0	26.2	26.4	25.3
<b>200-500</b>	9,730	5.7	280,360	65,010	215,350	23.2	19.6	18.8	23.2
<b>500-1,000</b>	1,240	0.7	665,570	187,770	477,800	28.2	6.0	5.3	8.6
<b>More than 1,000</b>	630	0.4	2,877,490	970,220	1,907,270	33.7	13.1	10.8	22.5
<b>All</b>	169,370	100.0	81,950	16,080	65,880	19.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.4

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2015 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	14,080	8.2	5,440	310	5,130	5.6	0.5	0.6	0.2
<b>10-20</b>	25,000	14.6	14,830	360	14,460	2.5	2.6	3.1	0.3
<b>20-30</b>	20,730	12.1	24,470	1,060	23,410	4.4	3.5	4.2	0.8
<b>30-40</b>	15,930	9.3	34,320	2,730	31,590	8.0	3.8	4.4	1.5
<b>40-50</b>	13,240	7.7	44,280	4,650	39,630	10.5	4.1	4.5	2.2
<b>50-75</b>	25,040	14.6	60,700	8,030	52,670	13.2	10.5	11.4	7.0
<b>75-100</b>	15,810	9.2	85,680	13,570	72,110	15.8	9.4	9.9	7.5
<b>100-200</b>	28,290	16.5	136,330	25,870	110,470	19.0	26.7	27.0	25.6
<b>200-500</b>	10,070	5.9	280,900	65,030	215,860	23.2	19.6	18.8	23.0
<b>500-1,000</b>	1,230	0.7	668,540	189,040	479,500	28.3	5.7	5.1	8.1
<b>More than 1,000</b>	670	0.4	2,974,480	1,011,910	1,962,570	34.0	13.7	11.3	23.6
<b>All</b>	171,370	100.0	84,200	16,660	67,540	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.4

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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

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(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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	13,200	7.6	5,440	360	5,090	6.6	0.5	0.6	0.2
<b>10-20</b>	24,800	14.3	15,050	450	14,600	3.0	2.5	3.0	0.4
<b>20-30</b>	21,110	12.2	24,810	1,140	23,670	4.6	3.5	4.1	0.8
<b>30-40</b>	16,480	9.5	34,780	2,780	32,000	8.0	3.8	4.4	1.5
<b>40-50</b>	13,400	7.7	44,880	4,750	40,130	10.6	4.0	4.5	2.1
<b>50-75</b>	25,600	14.8	61,530	8,110	53,430	13.2	10.5	11.4	7.0
<b>75-100</b>	16,150	9.3	86,770	13,640	73,130	15.7	9.3	9.8	7.4
<b>100-200</b>	29,180	16.8	138,120	26,080	112,040	18.9	26.8	27.1	25.6
<b>200-500</b>	10,360	6.0	283,380	65,230	218,150	23.0	19.5	18.8	22.7
<b>500-1,000</b>	1,240	0.7	676,030	190,880	485,150	28.2	5.6	5.0	8.0
<b>More than 1,000</b>	670	0.4	3,194,640	1,077,260	2,117,380	33.7	14.2	11.7	24.1
<b>All</b>	173,400	100.0	86,670	17,150	69,510	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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

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(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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	13,200	7.6	5,630	380	5,250	6.8	0.5	0.6	0.2
<b>10-20</b>	24,240	13.9	15,440	490	14,950	3.2	2.4	2.9	0.4
<b>20-30</b>	21,610	12.4	25,390	1,200	24,190	4.7	3.5	4.2	0.8
<b>30-40</b>	16,500	9.4	35,590	2,840	32,740	8.0	3.7	4.3	1.5
<b>40-50</b>	13,400	7.7	45,920	4,900	41,020	10.7	3.9	4.4	2.1
<b>50-75</b>	25,850	14.8	63,080	8,380	54,700	13.3	10.4	11.3	6.9
<b>75-100</b>	16,500	9.5	88,810	14,030	74,780	15.8	9.3	9.8	7.4
<b>100-200</b>	29,610	17.0	141,220	26,730	114,490	18.9	26.6	27.0	25.1
<b>200-500</b>	10,640	6.1	289,320	67,130	222,190	23.2	19.6	18.8	22.7
<b>500-1,000</b>	1,240	0.7	691,070	198,000	493,070	28.7	5.4	4.9	7.8
<b>More than 1,000</b>	680	0.4	3,396,080	1,156,450	2,239,630	34.1	14.8	12.2	25.1
<b>All</b>	174,680	100.0	89,920	18,040	71,880	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.8

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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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**Table T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	13,490	7.7	5,760	410	5,360	7.1	0.5	0.6	0.2
<b>10-20</b>	24,190	13.7	15,830	560	15,270	3.6	2.4	2.8	0.4
<b>20-30</b>	22,220	12.6	25,980	1,370	24,610	5.3	3.5	4.2	0.9
<b>30-40</b>	16,620	9.4	36,420	3,070	33,350	8.4	3.7	4.3	1.6
<b>40-50</b>	13,360	7.6	47,010	5,190	41,820	11.0	3.9	4.3	2.1
<b>50-75</b>	25,260	14.4	64,660	8,860	55,810	13.7	10.0	10.8	6.8
<b>75-100</b>	16,600	9.4	90,840	14,490	76,350	16.0	9.2	9.7	7.3
<b>100-200</b>	30,220	17.2	144,600	27,280	117,320	18.9	26.8	27.2	25.0
<b>200-500</b>	10,870	6.2	295,060	68,170	226,900	23.1	19.7	18.9	22.5
<b>500-1,000</b>	1,270	0.7	705,060	201,910	503,140	28.6	5.5	4.9	7.8
<b>More than 1,000</b>	710	0.4	3,481,230	1,181,260	2,299,970	33.9	15.1	12.5	25.4
<b>All</b>	175,990	100.0	92,730	18,740	73,990	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.9

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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

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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.



**Table T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	13,220	7.5	5,900	410	5,490	7.0	0.5	0.5	0.2
<b>10-20</b>	23,700	13.4	16,270	570	15,690	3.5	2.3	2.7	0.4
<b>20-30</b>	22,420	12.6	26,610	1,380	25,240	5.2	3.5	4.2	0.9
<b>30-40</b>	16,890	9.5	37,300	3,080	34,220	8.3	3.7	4.3	1.5
<b>40-50</b>	13,490	7.6	48,130	5,190	42,940	10.8	3.8	4.3	2.1
<b>50-75</b>	25,550	14.4	66,280	8,980	57,300	13.6	10.0	10.8	6.7
<b>75-100</b>	16,920	9.5	92,920	14,630	78,280	15.8	9.3	9.8	7.3
<b>100-200</b>	30,750	17.3	147,840	27,610	120,230	18.7	26.7	27.2	24.8
<b>200-500</b>	11,110	6.3	301,010	69,000	232,020	22.9	19.7	19.0	22.4
<b>500-1,000</b>	1,320	0.8	717,580	204,210	513,370	28.5	5.6	5.0	7.9
<b>More than 1,000</b>	730	0.4	3,545,790	1,201,660	2,344,140	33.9	15.2	12.6	25.7
<b>All</b>	177,310	100.0	95,880	19,270	76,610	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.0

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	13,000	7.3	6,030	420	5,610	7.0	0.4	0.5	0.2
<b>10-20</b>	23,130	13.0	16,680	600	16,070	3.6	2.2	2.6	0.4
<b>20-30</b>	22,770	12.7	27,250	1,410	25,840	5.2	3.5	4.2	0.9
<b>30-40</b>	17,140	9.6	38,180	3,140	35,040	8.2	3.7	4.2	1.5
<b>40-50</b>	13,500	7.6	49,310	5,350	43,970	10.8	3.8	4.2	2.0
<b>50-75</b>	25,940	14.5	67,880	9,240	58,640	13.6	9.9	10.8	6.7
<b>75-100</b>	17,400	9.7	95,150	15,000	80,150	15.8	9.3	9.9	7.3
<b>100-200</b>	31,070	17.4	151,530	28,360	123,170	18.7	26.5	27.0	24.5
<b>200-500</b>	11,360	6.4	309,150	71,150	238,000	23.0	19.8	19.1	22.5
<b>500-1,000</b>	1,380	0.8	729,620	208,000	521,620	28.5	5.7	5.1	8.0
<b>More than 1,000</b>	760	0.4	3,621,480	1,237,620	2,383,860	34.2	15.4	12.7	26.0
<b>All</b>	178,660	100.0	99,340	20,120	79,220	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.2

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,790	7.1	6,190	430	5,760	6.9	0.4	0.5	0.2
<b>10-20</b>	22,750	12.6	17,130	610	16,520	3.6	2.1	2.6	0.4
<b>20-30</b>	22,940	12.7	27,950	1,440	26,510	5.1	3.5	4.1	0.9
<b>30-40</b>	17,340	9.6	39,070	3,140	35,930	8.0	3.7	4.2	1.5
<b>40-50</b>	13,500	7.5	50,470	5,300	45,170	10.5	3.7	4.1	1.9
<b>50-75</b>	26,470	14.7	69,560	9,420	60,140	13.5	10.0	10.8	6.7
<b>75-100</b>	17,640	9.8	97,490	15,240	82,250	15.6	9.3	9.8	7.2
<b>100-200</b>	31,570	17.5	155,210	28,800	126,400	18.6	26.5	27.0	24.5
<b>200-500</b>	11,620	6.5	316,060	72,230	243,840	22.9	19.9	19.2	22.6
<b>500-1,000</b>	1,430	0.8	746,850	212,180	534,670	28.4	5.8	5.2	8.1
<b>More than 1,000</b>	770	0.4	3,696,770	1,254,130	2,442,640	33.9	15.4	12.7	25.9
<b>All</b>	180,020	100.0	102,620	20,650	81,970	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.3

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,440	6.9	6,330	440	5,890	7.0	0.4	0.5	0.1
<b>10-20</b>	21,890	12.1	17,470	640	16,830	3.7	2.0	2.4	0.4
<b>20-30</b>	23,530	13.0	28,550	1,450	27,100	5.1	3.5	4.1	0.9
<b>30-40</b>	17,640	9.7	40,050	3,180	36,870	7.9	3.7	4.2	1.4
<b>40-50</b>	13,470	7.4	51,730	5,350	46,380	10.3	3.6	4.1	1.9
<b>50-75</b>	27,010	14.9	71,200	9,620	61,590	13.5	10.0	10.8	6.7
<b>75-100</b>	17,850	9.8	99,730	15,540	84,190	15.6	9.2	9.8	7.2
<b>100-200</b>	32,230	17.8	158,900	29,380	129,520	18.5	26.6	27.1	24.4
<b>200-500</b>	11,860	6.5	323,280	73,730	249,560	22.8	19.9	19.2	22.5
<b>500-1,000</b>	1,450	0.8	762,330	215,990	546,340	28.3	5.7	5.1	8.1
<b>More than 1,000</b>	800	0.4	3,745,200	1,269,730	2,475,470	33.9	15.6	12.9	26.3
<b>All</b>	181,400	100.0	106,260	21,390	84,870	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.4

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,550	6.9	6,530	450	6,090	6.8	0.4	0.5	0.1
<b>10-20</b>	21,420	11.7	17,930	660	17,270	3.7	1.9	2.3	0.4
<b>20-30</b>	23,430	12.8	29,230	1,480	27,750	5.1	3.4	4.1	0.9
<b>30-40</b>	17,940	9.8	40,920	3,180	37,740	7.8	3.7	4.2	1.4
<b>40-50</b>	13,700	7.5	52,970	5,440	47,530	10.3	3.6	4.1	1.8
<b>50-75</b>	27,610	15.1	72,880	9,790	63,090	13.4	10.0	10.9	6.7
<b>75-100</b>	18,010	9.9	102,230	15,910	86,320	15.6	9.2	9.7	7.1
<b>100-200</b>	32,500	17.8	162,540	29,930	132,610	18.4	26.3	26.9	24.0
<b>200-500</b>	12,120	6.6	329,810	74,990	254,830	22.7	19.9	19.3	22.4
<b>500-1,000</b>	1,450	0.8	778,430	220,920	557,520	28.4	5.6	5.1	7.9
<b>More than 1,000</b>	830	0.5	3,895,440	1,317,900	2,577,550	33.8	16.2	13.4	27.1
<b>All</b>	182,800	100.0	109,870	22,160	87,710	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.5

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,480	6.8	6,680	450	6,230	6.8	0.4	0.5	0.1
<b>10-20</b>	20,940	11.4	18,380	680	17,700	3.7	1.8	2.2	0.3
<b>20-30</b>	23,510	12.8	29,960	1,500	28,460	5.0	3.4	4.0	0.8
<b>30-40</b>	18,150	9.9	41,930	3,210	38,720	7.6	3.6	4.2	1.4
<b>40-50</b>	13,900	7.5	54,280	5,580	48,700	10.3	3.6	4.1	1.8
<b>50-75</b>	27,880	15.1	74,510	9,980	64,530	13.4	9.9	10.8	6.6
<b>75-100</b>	18,480	10.0	104,660	16,220	88,440	15.5	9.2	9.8	7.1
<b>100-200</b>	33,090	18.0	166,450	30,620	135,830	18.4	26.3	26.9	23.9
<b>200-500</b>	12,210	6.6	337,020	76,430	260,590	22.7	19.7	19.0	22.0
<b>500-1,000</b>	1,470	0.8	795,570	225,640	569,930	28.4	5.6	5.0	7.8
<b>More than 1,000</b>	870	0.5	4,011,070	1,357,850	2,653,220	33.9	16.7	13.8	27.9
<b>All</b>	184,220	100.0	113,670	22,990	90,680	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.5

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,210	6.6	6,870	460	6,410	6.7	0.4	0.5	0.1
<b>10-20</b>	20,740	11.2	18,840	710	18,140	3.7	1.8	2.2	0.3
<b>20-30</b>	23,430	12.6	30,750	1,520	29,230	5.0	3.3	3.9	0.8
<b>30-40</b>	18,200	9.8	42,960	3,230	39,730	7.5	3.6	4.2	1.3
<b>40-50</b>	14,040	7.6	55,630	5,700	49,920	10.3	3.6	4.0	1.8
<b>50-75</b>	28,460	15.3	76,310	10,180	66,130	13.3	9.9	10.8	6.6
<b>75-100</b>	18,800	10.1	107,280	16,530	90,750	15.4	9.2	9.8	7.0
<b>100-200</b>	33,830	18.2	170,450	31,320	139,130	18.4	26.4	27.0	24.0
<b>200-500</b>	12,310	6.6	344,390	77,920	266,470	22.6	19.4	18.8	21.7
<b>500-1,000</b>	1,470	0.8	811,040	229,770	581,280	28.3	5.5	4.9	7.6
<b>More than 1,000</b>	920	0.5	4,085,520	1,381,590	2,703,930	33.8	17.1	14.2	28.6
<b>All</b>	185,660	100.0	117,650	23,820	93,830	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.5

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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 T16-0071**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 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>	12,010	6.4	7,030	480	6,560	6.8	0.4	0.4	0.1
<b>10-20</b>	20,410	10.9	19,260	740	18,530	3.8	1.7	2.1	0.3
<b>20-30</b>	23,470	12.5	31,460	1,550	29,910	4.9	3.2	3.9	0.8
<b>30-40</b>	18,300	9.8	43,960	3,230	40,730	7.3	3.5	4.1	1.3
<b>40-50</b>	14,250	7.6	57,010	5,880	51,130	10.3	3.6	4.0	1.8
<b>50-75</b>	29,020	15.5	78,070	10,380	67,690	13.3	10.0	10.8	6.5
<b>75-100</b>	19,220	10.3	109,930	16,940	92,990	15.4	9.3	9.8	7.0
<b>100-200</b>	34,100	18.2	174,280	31,930	142,360	18.3	26.1	26.7	23.5
<b>200-500</b>	12,730	6.8	351,560	79,560	272,010	22.6	19.7	19.1	21.9
<b>500-1,000</b>	1,450	0.8	833,280	236,660	596,620	28.4	5.3	4.8	7.4
<b>More than 1,000</b>	940	0.5	4,229,270	1,430,070	2,799,210	33.8	17.5	14.6	29.2
<b>All</b>	187,120	100.0	121,720	24,720	97,000	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 5.6

\* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, 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.