

Table T16-0074
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2015 ¹

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

(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 T16-0074
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2016 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	12,400	14.2	5,390	390	5,000	7.2	1.7	2.0	0.7
10-20	19,580	22.4	14,690	770	13,930	5.2	7.5	8.7	2.2
20-30	13,670	15.7	24,390	1,990	22,400	8.2	8.7	9.7	3.9
30-40	9,480	10.9	34,230	3,980	30,250	11.6	8.4	9.1	5.5
40-50	7,390	8.5	44,220	6,150	38,070	13.9	8.5	8.9	6.6
50-75	11,650	13.4	60,170	10,160	50,010	16.9	18.2	18.5	17.1
75-100	5,450	6.2	85,190	16,930	68,250	19.9	12.1	11.8	13.3
100-200	5,780	6.6	129,010	28,670	100,350	22.2	19.4	18.4	23.9
200-500	1,000	1.1	269,330	70,200	199,140	26.1	7.0	6.3	10.1
500-1,000	110	0.1	679,610	210,240	469,370	30.9	2.0	1.7	3.4
More than 1,000	80	0.1	2,998,710	1,098,070	1,900,640	36.6	6.4	5.0	13.1
All	87,250	100.0	44,080	7,940	36,140	18.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.4

(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 T16-0074
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2016 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	750	1.3	4,840	70	4,770	1.5	*	0.1	*
10-20	1,860	3.2	15,430	-50	15,480	-0.3	0.3	0.4	*
20-30	2,790	4.8	24,700	-100	24,800	-0.4	0.8	1.0	*
30-40	2,830	4.9	34,490	920	33,570	2.7	1.1	1.3	0.1
40-50	2,850	4.9	44,460	2,460	42,010	5.5	1.4	1.7	0.4
50-75	8,220	14.1	61,750	5,710	56,030	9.3	5.6	6.4	2.4
75-100	7,950	13.7	86,200	11,350	74,840	13.2	7.5	8.3	4.6
100-200	20,140	34.6	139,260	25,070	114,190	18.0	30.8	32.2	25.7
200-500	8,720	15.0	282,930	64,450	218,480	22.8	27.1	26.7	28.6
500-1,000	1,080	1.9	667,100	186,570	480,540	28.0	7.9	7.3	10.3
More than 1,000	560	1.0	2,910,040	977,680	1,932,360	33.6	17.8	15.1	27.7
All	58,240	100.0	156,400	33,700	122,700	21.6	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 T16-0074
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2016 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	790	3.4	6,680	-830	7,510	-12.4	0.4	0.5	-0.5
10-20	3,300	14.4	15,280	-1,900	17,180	-12.5	4.1	5.2	-4.5
20-30	3,950	17.2	24,550	-1,510	26,060	-6.1	7.9	9.4	-4.3
30-40	3,260	14.2	34,410	410	34,000	1.2	9.1	10.2	1.0
40-50	2,710	11.8	44,260	2,570	41,700	5.8	9.7	10.4	5.0
50-75	4,580	19.9	60,210	6,410	53,800	10.7	22.4	22.6	21.0
75-100	2,070	9.0	85,030	12,620	72,410	14.8	14.3	13.7	18.7
100-200	1,990	8.7	129,150	25,090	104,060	19.4	20.9	19.0	35.8
200-500	280	1.2	259,220	62,230	196,990	24.0	6.0	5.1	12.6
500-1,000	20	0.1	674,000	193,200	480,800	28.7	1.2	0.9	3.0
More than 1,000	10	0.1	3,859,540	1,317,500	2,542,040	34.1	4.0	3.0	12.1
All	23,030	100.0	53,480	6,070	47,410	11.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.4

(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 T16-0074
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2016 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	2.0	6,360	-840	7,200	-13.3	0.1	0.2	-0.1
10-20	4,170	8.4	15,240	-2,010	17,250	-13.2	1.1	1.5	-0.7
20-30	5,220	10.5	24,560	-1,670	26,240	-6.8	2.2	2.9	-0.7
30-40	4,190	8.5	34,370	-60	34,430	-0.2	2.4	3.0	0.0
40-50	3,620	7.3	44,270	2,040	42,240	4.6	2.7	3.2	0.6
50-75	7,590	15.3	60,850	5,950	54,900	9.8	7.8	8.7	3.8
75-100	5,260	10.6	85,970	11,880	74,090	13.8	7.6	8.2	5.3
100-200	12,000	24.2	139,120	24,940	114,180	17.9	28.0	28.8	25.2
200-500	5,270	10.6	283,060	64,650	218,410	22.8	25.1	24.2	28.7
500-1,000	650	1.3	660,800	186,100	474,700	28.2	7.2	6.5	10.2
More than 1,000	320	0.7	2,977,610	1,008,210	1,969,390	33.9	16.2	13.4	27.6
All	49,580	100.0	120,090	23,950	96,150	19.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.4

(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 T16-0074
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2016 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	1,930	4.8	5,550	90	5,460	1.7	0.4	0.4	*
10-20	7,940	19.8	15,110	250	14,870	1.6	4.1	4.8	0.4
20-30	6,180	15.4	24,310	680	23,630	2.8	5.1	6.0	0.8
30-40	4,070	10.1	34,330	1,360	32,970	4.0	4.7	5.5	1.1
40-50	3,190	7.9	44,230	2,420	41,810	5.5	4.8	5.5	1.5
50-75	5,850	14.6	60,560	4,780	55,780	7.9	12.0	13.4	5.5
75-100	3,640	9.1	85,390	9,800	75,590	11.5	10.5	11.3	7.0
100-200	5,120	12.7	132,470	21,880	110,590	16.5	23.0	23.2	22.1
200-500	1,440	3.6	279,370	64,150	215,220	23.0	13.6	12.7	18.2
500-1,000	220	0.5	696,710	201,330	495,380	28.9	5.1	4.4	8.6
More than 1,000	160	0.4	3,142,660	1,091,900	2,050,760	34.7	17.0	13.4	34.3
All	40,150	100.0	73,490	12,630	60,860	17.2	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.