

Table T16-0075
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2015 ¹

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	47,570	27.8	13,260	400	12,860	3.0	4.4	5.3	0.7
Second Quintile	37,420	21.8	33,840	2,690	31,160	7.9	8.8	10.1	3.5
Middle Quintile	33,190	19.4	61,180	8,160	53,020	13.3	14.1	15.2	9.5
Fourth Quintile	28,270	16.5	105,190	18,190	87,000	17.3	20.6	21.3	18.0
Top Quintile	23,640	13.8	319,470	82,310	237,170	25.8	52.3	48.4	68.1
All	171,370	100.0	84,200	16,660	67,540	19.8	100.0	100.0	100.0
Addendum									
80-90	12,190	7.1	165,910	33,260	132,650	20.1	14.0	14.0	14.2
90-95	5,840	3.4	237,380	52,130	185,240	22.0	9.6	9.3	10.7
95-99	4,470	2.6	396,330	100,150	296,180	25.3	12.3	11.4	15.7
Top 1 Percent	1,150	0.7	2,070,080	687,660	1,382,420	33.2	16.5	13.7	27.6
Top 0.1 Percent	120	0.1	9,605,160	3,340,780	6,264,390	34.8	7.6	6.2	13.4

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

Number of AMT Taxpayers (millions). Baseline: 4.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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) 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 2016 dollars): 20% \$23,800; 40% \$46,800; 60% \$81,000; 80% \$140,900; 90% \$204,900; 95% \$291,000; 99% \$688,900; 99.9% \$3,438,600.

(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 T16-0075
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	38,430	22.4	12,360	-90	12,450	-0.7	3.3	4.1	-0.1
Second Quintile	35,340	20.6	29,740	1,770	27,980	5.9	7.3	8.5	2.2
Middle Quintile	33,880	19.8	53,590	6,500	47,090	12.1	12.6	13.8	7.7
Fourth Quintile	32,040	18.7	91,240	15,160	76,080	16.6	20.3	21.1	17.0
Top Quintile	30,400	17.7	269,300	68,560	200,740	25.5	56.7	52.7	73.0
All	171,370	100.0	84,200	16,660	67,540	19.8	100.0	100.0	100.0
Addendum									
80-90	15,610	9.1	141,320	28,210	113,110	20.0	15.3	15.3	15.4
90-95	7,650	4.5	201,930	44,510	157,420	22.0	10.7	10.4	11.9
95-99	5,810	3.4	339,650	84,140	255,520	24.8	13.7	12.8	17.1
Top 1 Percent	1,340	0.8	1,836,950	607,490	1,229,460	33.1	17.1	14.3	28.6
Top 0.1 Percent	140	0.1	8,448,260	2,937,030	5,511,230	34.8	8.0	6.5	14.0

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

Number of AMT Taxpayers (millions). Baseline: 4.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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) 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 2016 dollars): 20% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200.

(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 T16-0075
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	26,330	30.2	9,710	450	9,260	4.6	6.7	7.7	1.7
Second Quintile	20,910	24.0	23,270	1,850	21,420	7.9	12.7	14.2	5.6
Middle Quintile	16,970	19.5	40,590	5,470	35,120	13.5	17.9	18.9	13.4
Fourth Quintile	12,960	14.9	65,830	11,790	54,030	17.9	22.2	22.2	22.1
Top Quintile	9,410	10.8	165,580	41,950	123,630	25.3	40.5	36.9	57.0
All	87,250	100.0	44,080	7,940	36,140	18.0	100.0	100.0	100.0
Addendum									
80-90	5,420	6.2	101,450	21,320	80,130	21.0	14.3	13.8	16.7
90-95	2,310	2.7	142,460	32,560	109,900	22.9	8.6	8.1	10.9
95-99	1,430	1.6	231,140	57,210	173,940	24.8	8.6	7.9	11.8
Top 1 Percent	250	0.3	1,383,070	484,550	898,520	35.0	9.1	7.2	17.6
Top 0.1 Percent	30	0.0	5,883,290	2,131,360	3,751,930	36.2	4.6	3.6	9.3

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

Number of AMT Taxpayers (millions). Baseline: 4.4

* Less than 0.05; ** Insufficient data; *** Less than 5 in absolute value.

(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) 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 2016 dollars): 20% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200.

(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 T16-0075
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	4,930	8.5	18,820	-460	19,280	-2.4	1.0	1.3	-0.1
Second Quintile	6,870	11.8	41,770	2,230	39,540	5.4	3.2	3.8	0.8
Middle Quintile	11,070	19.0	70,520	7,860	62,660	11.2	8.6	9.7	4.4
Fourth Quintile	15,690	26.9	112,330	17,820	94,510	15.9	19.4	20.8	14.2
Top Quintile	19,190	33.0	323,470	82,300	241,170	25.4	68.2	64.8	80.5
All	58,240	100.0	156,400	33,700	122,700	21.6	100.0	100.0	100.0
Addendum									
80-90	9,120	15.7	166,140	32,310	133,830	19.5	16.6	17.1	15.0
90-95	4,890	8.4	232,080	50,580	181,500	21.8	12.5	12.4	12.6
95-99	4,150	7.1	379,750	93,910	285,840	24.7	17.3	16.6	19.9
Top 1 Percent	1,030	1.8	1,921,420	628,020	1,293,400	32.7	21.8	18.7	33.0
Top 0.1 Percent	100	0.2	9,199,890	3,168,710	6,031,180	34.4	9.7	8.1	15.6

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

Number of AMT Taxpayers (millions). Baseline: 4.4

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(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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(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 2016 dollars): 20% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200.

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(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 T16-0075
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	6,850	29.8	17,940	-1,940	19,880	-10.8	10.0	12.5	-9.5
Second Quintile	7,030	30.5	37,460	930	36,530	2.5	21.4	23.5	4.7
Middle Quintile	5,100	22.2	61,200	6,840	54,360	11.2	25.4	25.4	25.0
Fourth Quintile	2,740	11.9	95,120	16,150	78,970	17.0	21.1	19.8	31.6
Top Quintile	1,260	5.5	217,230	53,590	163,640	24.7	22.1	18.8	48.1
All	23,030	100.0	53,480	6,070	47,410	11.4	100.0	100.0	100.0
Addendum									
80-90	780	3.4	140,870	29,630	111,240	21.0	8.9	7.9	16.4
90-95	320	1.4	192,560	42,730	149,820	22.2	5.0	4.4	9.9
95-99	130	0.6	318,980	81,240	237,740	25.5	3.4	2.9	7.6
Top 1 Percent	30	0.1	2,235,150	745,740	1,489,410	33.4	4.8	3.6	14.2
Top 0.1 Percent	***	*	10,357,620	3,630,600	6,727,020	35.1	2.8	2.0	8.6

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

Number of AMT Taxpayers (millions). Baseline: 4.4

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(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 2016 dollars): 20% \$16,400; 40% \$30,800; 60% \$51,800; 80% \$86,000; 90% \$123,300; 95% \$172,400; 99% \$396,700; 99.9% \$1,962,200.

(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 T16-0075
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	9,780	19.7	19,060	-1,900	20,960	-10.0	3.1	4.3	-1.6
Second Quintile	10,200	20.6	41,660	1,340	40,320	3.2	7.1	8.6	1.2
Middle Quintile	10,230	20.6	73,120	8,860	64,260	12.1	12.6	13.8	7.6
Fourth Quintile	9,770	19.7	123,400	21,010	102,400	17.0	20.3	21.0	17.3
Top Quintile	9,330	18.8	365,550	95,890	269,650	26.2	57.3	52.8	75.4
All	49,580	100.0	120,090	23,950	96,150	19.9	100.0	100.0	100.0
Addendum									
80-90	4,680	9.4	187,790	38,170	149,620	20.3	14.8	14.7	15.1
90-95	2,320	4.7	267,190	60,280	206,910	22.6	10.4	10.1	11.8
95-99	1,870	3.8	442,430	114,220	328,210	25.8	13.9	12.9	18.0
Top 1 Percent	470	0.9	2,323,430	776,280	1,547,150	33.4	18.3	15.2	30.6
Top 0.1 Percent	50	0.1	10,700,970	3,696,670	7,004,300	34.6	8.4	6.9	14.6

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

Number of AMT Taxpayers (millions). Baseline: 4.4

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(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 T16-0075
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 ¹

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	7,500	18.7	11,950	170	11,790	1.4	3.0	3.6	0.2
Second Quintile	10,560	26.3	25,100	660	24,430	2.6	9.0	10.6	1.4
Middle Quintile	8,610	21.5	47,640	2,720	44,920	5.7	13.9	15.8	4.6
Fourth Quintile	7,070	17.6	81,980	9,240	72,740	11.3	19.6	21.0	12.9
Top Quintile	5,980	14.9	270,050	68,310	201,740	25.3	54.7	49.3	80.5
All	40,150	100.0	73,490	12,630	60,860	17.2	100.0	100.0	100.0
Addendum									
80-90	3,150	7.8	126,290	21,160	105,130	16.8	13.5	13.6	13.1
90-95	1,390	3.5	181,140	35,730	145,410	19.7	8.5	8.3	9.8
95-99	1,100	2.7	302,970	71,370	231,600	23.6	11.2	10.4	15.4
Top 1 Percent	340	0.9	1,846,530	623,880	1,222,650	33.8	21.4	17.2	42.2
Top 0.1 Percent	40	0.1	8,009,590	2,823,850	5,185,740	35.3	11.1	8.7	22.8

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

Number of AMT Taxpayers (millions). Baseline: 4.4

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