

Table T16-0077
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2016 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	48,030	27.7	13,910	490	13,420	3.5	4.5	5.4	0.8
Second Quintile	38,040	21.9	35,050	2,880	32,160	8.2	8.9	10.2	3.7
Middle Quintile	33,680	19.4	63,040	8,460	54,580	13.4	14.1	15.3	9.6
Fourth Quintile	28,580	16.5	107,980	18,640	89,340	17.3	20.5	21.2	17.9
Top Quintile	23,850	13.8	328,790	84,590	244,190	25.7	52.2	48.3	67.9
All	173,400	100.0	86,670	17,150	69,510	19.8	100.0	100.0	100.0
Addendum									
80-90	12,350	7.1	169,640	33,990	135,650	20.0	13.9	13.9	14.1
90-95	5,880	3.4	242,220	53,100	189,120	21.9	9.5	9.2	10.5
95-99	4,480	2.6	403,150	101,550	301,600	25.2	12.0	11.2	15.3
Top 1 Percent	1,140	0.7	2,214,130	730,990	1,483,140	33.0	16.7	14.0	27.9
Top 0.1 Percent	120	0.1	10,399,270	3,557,180	6,842,080	34.2	8.0	6.6	13.9

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

Number of AMT Taxpayers (millions). Baseline: 4.7

* 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% \$24,400; 40% \$47,700; 60% \$82,300; 80% \$142,200; 90% \$206,800; 95% \$291,700; 99% \$693,500; 99.9% \$3,646,300.

(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 T16-0077
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	38,760	22.4	12,970	10	12,960	0.1	3.4	4.2	0.0
Second Quintile	35,900	20.7	30,900	1,970	28,920	6.4	7.4	8.6	2.4
Middle Quintile	34,380	19.8	55,220	6,750	48,470	12.2	12.6	13.8	7.8
Fourth Quintile	32,470	18.7	93,650	15,550	78,110	16.6	20.2	21.0	17.0
Top Quintile	30,680	17.7	277,080	70,410	206,680	25.4	56.6	52.6	72.6
All	173,400	100.0	86,670	17,150	69,510	19.8	100.0	100.0	100.0
Addendum									
80-90	15,770	9.1	144,700	28,800	115,900	19.9	15.2	15.2	15.3
90-95	7,730	4.5	205,880	45,280	160,600	22.0	10.6	10.3	11.8
95-99	5,840	3.4	345,310	85,290	260,020	24.7	13.4	12.6	16.8
Top 1 Percent	1,330	0.8	1,960,070	644,130	1,315,940	32.9	17.4	14.5	28.8
Top 0.1 Percent	140	0.1	9,240,520	3,161,140	6,079,380	34.2	8.4	6.9	14.4

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

Number of AMT Taxpayers (millions). Baseline: 4.7

* 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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(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 T16-0077
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	26,420	29.9	10,210	540	9,670	5.3	6.8	7.8	2.0
Second Quintile	21,360	24.2	24,240	1,960	22,280	8.1	13.0	14.5	5.9
Middle Quintile	17,360	19.6	41,910	5,620	36,290	13.4	18.2	19.2	13.7
Fourth Quintile	13,190	14.9	67,670	12,030	55,630	17.8	22.3	22.4	22.3
Top Quintile	9,440	10.7	167,830	42,250	125,570	25.2	39.7	36.1	56.0
All	88,420	100.0	45,190	8,060	37,130	17.8	100.0	100.0	100.0
Addendum									
80-90	5,470	6.2	104,100	21,790	82,310	20.9	14.3	13.7	16.7
90-95	2,330	2.6	145,150	32,950	112,200	22.7	8.5	8.0	10.8
95-99	1,410	1.6	234,040	57,610	176,430	24.6	8.3	7.6	11.4
Top 1 Percent	230	0.3	1,499,740	526,360	973,380	35.1	8.7	6.9	17.1
Top 0.1 Percent	30	0.0	6,560,440	2,346,470	4,213,970	35.8	4.6	3.6	9.2

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

Number of AMT Taxpayers (millions). Baseline: 4.7

* 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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(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 T16-0077
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	5,000	8.5	19,650	-320	19,970	-1.6	1.0	1.3	-0.1
Second Quintile	6,870	11.7	43,450	2,550	40,900	5.9	3.1	3.8	0.9
Middle Quintile	11,150	19.0	72,790	8,220	64,570	11.3	8.6	9.7	4.5
Fourth Quintile	15,860	27.0	115,330	18,310	97,020	15.9	19.3	20.7	14.2
Top Quintile	19,420	33.1	333,670	84,820	248,840	25.4	68.3	64.9	80.4
All	58,760	100.0	161,550	34,860	126,690	21.6	100.0	100.0	100.0
Addendum									
80-90	9,240	15.7	169,920	32,940	136,980	19.4	16.5	17.0	14.9
90-95	4,940	8.4	236,610	51,510	185,100	21.8	12.3	12.3	12.4
95-99	4,200	7.2	385,470	95,130	290,340	24.7	17.1	16.4	19.5
Top 1 Percent	1,040	1.8	2,035,790	660,920	1,374,870	32.5	22.4	19.3	33.6
Top 0.1 Percent	100	0.2	9,925,560	3,363,530	6,562,030	33.9	10.3	8.7	16.2

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

Number of AMT Taxpayers (millions). Baseline: 4.7

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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

<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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

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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 T16-0077
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	6,990	30.0	18,700	-1,800	20,500	-9.6	10.2	12.6	-8.3
Second Quintile	7,150	30.6	38,930	1,340	37,600	3.4	21.6	23.7	6.3
Middle Quintile	5,130	22.0	63,180	7,240	55,950	11.5	25.2	25.2	24.6
Fourth Quintile	2,760	11.8	97,930	16,780	81,150	17.1	21.0	19.7	30.7
Top Quintile	1,270	5.4	225,100	55,720	169,380	24.8	22.1	18.8	46.7
All	23,340	100.0	55,170	6,470	48,710	11.7	100.0	100.0	100.0
Addendum									
80-90	770	3.3	144,230	30,490	113,740	21.1	8.7	7.7	15.6
90-95	330	1.4	197,600	43,760	153,840	22.2	5.0	4.4	9.5
95-99	140	0.6	322,190	81,810	240,390	25.4	3.4	2.9	7.4
Top 1 Percent	30	0.1	2,329,400	772,760	1,556,640	33.2	5.0	3.8	14.2
Top 0.1 Percent	***	*	12,112,490	4,219,670	7,892,820	34.8	2.9	2.1	8.5

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

Number of AMT Taxpayers (millions). Baseline: 4.7

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<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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(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 T16-0077
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	9,930	19.9	19,870	-1,770	21,640	-8.9	3.2	4.4	-1.4
Second Quintile	10,260	20.6	43,260	1,750	41,510	4.0	7.2	8.6	1.4
Middle Quintile	10,260	20.6	75,460	9,320	66,140	12.4	12.5	13.8	7.7
Fourth Quintile	9,750	19.6	126,790	21,760	105,030	17.2	20.0	20.8	17.1
Top Quintile	9,350	18.8	379,540	99,880	279,660	26.3	57.4	53.0	75.1
All	49,800	100.0	124,060	24,980	99,080	20.1	100.0	100.0	100.0
Addendum									
80-90	4,660	9.4	192,550	39,200	153,350	20.4	14.5	14.5	14.7
90-95	2,330	4.7	272,030	61,450	210,580	22.6	10.3	9.9	11.5
95-99	1,880	3.8	450,700	116,610	334,090	25.9	13.7	12.7	17.6
Top 1 Percent	480	1.0	2,439,220	810,370	1,628,850	33.2	18.9	15.8	31.3
Top 0.1 Percent	50	0.1	11,644,640	3,977,920	7,666,720	34.2	8.9	7.3	15.0

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

Number of AMT Taxpayers (millions). Baseline: 4.7

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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 T16-0077
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	7,720	18.6	12,510	170	12,340	1.4	3.1	3.7	0.3
Second Quintile	10,910	26.3	26,130	660	25,470	2.5	9.1	10.7	1.4
Middle Quintile	8,900	21.5	49,070	2,740	46,330	5.6	14.0	15.9	4.6
Fourth Quintile	7,420	17.9	84,300	9,380	74,920	11.1	20.0	21.4	13.2
Top Quintile	6,140	14.8	275,160	68,720	206,440	25.0	54.0	48.8	80.1
All	41,510	100.0	75,260	12,680	62,580	16.9	100.0	100.0	100.0
Addendum									
80-90	3,300	8.0	129,760	21,430	108,340	16.5	13.7	13.8	13.4
90-95	1,420	3.4	184,850	35,900	148,950	19.4	8.4	8.1	9.7
95-99	1,100	2.7	306,730	71,620	235,110	23.4	10.8	10.0	15.0
Top 1 Percent	320	0.8	2,082,080	697,470	1,384,610	33.5	21.1	16.9	42.0
Top 0.1 Percent	40	0.1	8,715,180	3,001,070	5,714,110	34.4	11.9	9.4	24.3

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

Number of AMT Taxpayers (millions). Baseline: 4.7

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