

Table T16-0078
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 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	13,200	7.6	5,630	380	5,250	6.8	0.5	0.6	0.2
10-20	24,240	13.9	15,440	490	14,950	3.2	2.4	2.9	0.4
20-30	21,610	12.4	25,390	1,200	24,190	4.7	3.5	4.2	0.8
30-40	16,500	9.4	35,590	2,840	32,740	8.0	3.7	4.3	1.5
40-50	13,400	7.7	45,920	4,900	41,020	10.7	3.9	4.4	2.1
50-75	25,850	14.8	63,080	8,380	54,700	13.3	10.4	11.3	6.9
75-100	16,500	9.5	88,810	14,030	74,780	15.8	9.3	9.8	7.4
100-200	29,610	17.0	141,220	26,730	114,490	18.9	26.6	27.0	25.1
200-500	10,640	6.1	289,320	67,130	222,190	23.2	19.6	18.8	22.7
500-1,000	1,240	0.7	691,070	198,000	493,070	28.7	5.4	4.9	7.8
More than 1,000	680	0.4	3,396,080	1,156,450	2,239,630	34.1	14.8	12.2	25.1
All	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

(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 T16-0078
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 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	11,610	13.1	5,580	460	5,120	8.3	1.6	1.8	0.7
10-20	19,070	21.5	15,320	890	14,430	5.8	7.1	8.1	2.3
20-30	14,710	16.5	25,310	2,000	23,310	7.9	9.0	10.1	4.0
30-40	10,030	11.3	35,530	3,950	31,580	11.1	8.6	9.3	5.4
40-50	7,530	8.5	45,870	6,250	39,620	13.6	8.4	8.8	6.4
50-75	12,280	13.8	62,530	10,420	52,110	16.7	18.6	18.9	17.3
75-100	5,810	6.5	88,200	17,450	70,760	19.8	12.4	12.1	13.7
100-200	6,060	6.8	133,720	29,620	104,100	22.2	19.6	18.6	24.2
200-500	990	1.1	276,440	72,310	204,130	26.2	6.6	6.0	9.7
500-1,000	100	0.1	684,440	217,180	467,260	31.7	1.7	1.4	3.0
More than 1,000	80	0.1	3,416,730	1,257,010	2,159,720	36.8	6.4	4.9	13.1
All	88,910	100.0	46,490	8,330	38,160	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.8

(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 T16-0078
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 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	720	1.2	5,000	150	4,850	2.9	0.0	0.1	0.0
10-20	1,730	2.9	15,950	0	15,950	0.0	0.3	0.4	0.0
20-30	2,660	4.5	25,720	110	25,610	0.4	0.7	0.9	0.0
30-40	2,730	4.6	35,770	1,030	34,740	2.9	1.0	1.2	0.1
40-50	2,760	4.7	46,070	2,840	43,240	6.2	1.3	1.5	0.4
50-75	8,140	13.7	64,160	6,020	58,130	9.4	5.3	6.1	2.3
75-100	8,110	13.7	89,430	11,660	77,770	13.0	7.3	8.1	4.3
100-200	20,960	35.4	144,320	25,900	118,420	17.9	30.4	31.9	24.9
200-500	9,250	15.6	291,550	66,620	224,920	22.9	27.1	26.8	28.3
500-1,000	1,100	1.9	691,640	196,060	495,590	28.4	7.7	7.0	9.9
More than 1,000	580	1.0	3,322,660	1,118,420	2,204,240	33.7	19.3	16.4	29.7
All	59,210	100.0	168,110	36,820	131,290	21.9	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

<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 T16-0078
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 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	740	3.1	6,940	-740	7,680	-10.7	0.4	0.5	-0.3
10-20	3,180	13.4	15,860	-1,800	17,660	-11.3	3.7	4.7	-3.5
20-30	3,920	16.6	25,460	-1,250	26,710	-4.9	7.4	8.8	-3.0
30-40	3,390	14.4	35,590	780	34,810	2.2	8.9	9.9	1.6
40-50	2,780	11.8	45,900	2,940	42,960	6.4	9.4	10.0	5.0
50-75	4,830	20.4	62,650	6,770	55,890	10.8	22.4	22.7	20.0
75-100	2,230	9.4	88,210	13,240	74,960	15.0	14.5	14.1	18.1
100-200	2,190	9.2	133,620	25,990	107,630	19.5	21.6	19.8	34.8
200-500	320	1.3	266,240	64,050	202,190	24.1	6.3	5.4	12.4
500-1,000	20	0.1	698,990	202,250	496,740	28.9	1.1	0.9	2.7
More than 1,000	10	0.1	4,169,380	1,422,710	2,746,660	34.1	4.3	3.2	12.1
All	23,660	100.0	57,170	6,910	50,260	12.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.8

(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 T16-0078
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 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	950	1.9	6,670	-770	7,440	-11.6	0.1	0.1	-0.1
10-20	3,950	7.9	15,870	-1,940	17,810	-12.2	1.0	1.4	-0.6
20-30	5,110	10.2	25,490	-1,460	26,950	-5.7	2.0	2.7	-0.6
30-40	4,250	8.5	35,580	280	35,290	0.8	2.3	2.9	0.1
40-50	3,600	7.2	45,970	2,470	43,500	5.4	2.6	3.1	0.7
50-75	7,740	15.4	63,370	6,390	56,980	10.1	7.6	8.6	3.8
75-100	5,360	10.7	89,160	12,420	76,750	13.9	7.4	8.0	5.1
100-200	12,340	24.6	144,140	25,990	118,150	18.0	27.6	28.4	24.3
200-500	5,560	11.1	291,380	66,820	224,560	22.9	25.1	24.3	28.2
500-1,000	670	1.3	690,700	196,960	493,750	28.5	7.2	6.5	10.1
More than 1,000	340	0.7	3,266,070	1,108,110	2,157,960	33.9	17.4	14.5	28.9
All	50,120	100.0	128,610	26,280	102,330	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.8

(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 T16-0078
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 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	1,920	4.5	5,470	80	5,380	1.5	0.3	0.4	0.0
10-20	7,720	18.1	15,810	210	15,600	1.4	3.7	4.4	0.3
20-30	7,020	16.4	25,240	600	24,640	2.4	5.4	6.3	0.7
30-40	4,470	10.5	35,580	1,280	34,300	3.6	4.8	5.6	1.0
40-50	3,370	7.9	45,780	2,340	43,440	5.1	4.7	5.3	1.4
50-75	6,190	14.5	62,820	4,890	57,930	7.8	11.7	13.0	5.3
75-100	3,990	9.3	88,480	9,970	78,510	11.3	10.6	11.4	7.0
100-200	5,710	13.4	136,960	22,300	114,660	16.3	23.6	23.8	22.5
200-500	1,570	3.7	287,690	65,810	221,880	22.9	13.6	12.7	18.2
500-1,000	200	0.5	695,570	203,580	491,990	29.3	4.1	3.5	7.0
More than 1,000	150	0.4	3,911,850	1,352,850	2,559,000	34.6	17.8	14.1	36.1
All	42,730	100.0	77,610	13,260	64,340	17.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.8

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<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.