

Table T16-0080
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2018 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	13,490	7.7	5,760	410	5,360	7.1	0.5	0.6	0.2
10-20	24,190	13.7	15,830	560	15,270	3.6	2.4	2.8	0.4
20-30	22,220	12.6	25,980	1,370	24,610	5.3	3.5	4.2	0.9
30-40	16,620	9.4	36,420	3,070	33,350	8.4	3.7	4.3	1.6
40-50	13,360	7.6	47,010	5,190	41,820	11.0	3.9	4.3	2.1
50-75	25,260	14.4	64,660	8,860	55,810	13.7	10.0	10.8	6.8
75-100	16,600	9.4	90,840	14,490	76,350	16.0	9.2	9.7	7.3
100-200	30,220	17.2	144,600	27,280	117,320	18.9	26.8	27.2	25.0
200-500	10,870	6.2	295,060	68,170	226,900	23.1	19.7	18.9	22.5
500-1,000	1,270	0.7	705,060	201,910	503,140	28.6	5.5	4.9	7.8
More than 1,000	710	0.4	3,481,230	1,181,260	2,299,970	33.9	15.1	12.5	25.4
All	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

(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 T16-0080
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2018 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	11,850	13.3	5,710	490	5,220	8.6	1.6	1.8	0.8
10-20	18,920	21.2	15,730	1,010	14,710	6.4	7.0	8.0	2.5
20-30	15,050	16.8	25,880	2,180	23,700	8.4	9.1	10.2	4.3
30-40	9,900	11.1	36,350	4,120	32,240	11.3	8.4	9.1	5.3
40-50	7,430	8.3	46,980	6,450	40,520	13.7	8.2	8.6	6.2
50-75	12,380	13.8	64,130	10,720	53,410	16.7	18.6	18.9	17.3
75-100	5,940	6.6	90,150	17,850	72,300	19.8	12.6	12.3	13.8
100-200	6,110	6.8	136,400	30,100	106,300	22.1	19.6	18.6	23.9
200-500	1,010	1.1	280,740	73,220	207,520	26.1	6.7	6.0	9.7
500-1,000	110	0.1	695,780	218,280	477,500	31.4	1.7	1.4	3.0
More than 1,000	80	0.1	3,505,180	1,282,350	2,222,830	36.6	6.5	5.0	13.1
All	89,410	100.0	47,660	8,600	39,060	18.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T16-0080
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2018 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	5,090	160	4,930	3.1	0.0	0.0	0.0
10-20	1,730	2.9	16,280	30	16,250	0.2	0.3	0.4	0.0
20-30	2,660	4.5	26,270	200	26,070	0.8	0.7	0.9	0.0
30-40	2,790	4.7	36,600	1,400	35,200	3.8	1.0	1.2	0.2
40-50	2,860	4.8	47,240	3,170	44,070	6.7	1.3	1.6	0.4
50-75	7,840	13.1	65,710	6,480	59,220	9.9	5.0	5.7	2.2
75-100	8,030	13.5	91,610	12,140	79,470	13.3	7.1	7.9	4.3
100-200	21,410	35.9	147,940	26,500	121,450	17.9	30.5	32.1	24.8
200-500	9,450	15.8	297,600	67,710	229,880	22.8	27.1	26.8	28.0
500-1,000	1,130	1.9	705,990	200,300	505,690	28.4	7.7	7.1	9.9
More than 1,000	600	1.0	3,415,120	1,146,310	2,268,810	33.6	19.8	16.8	30.1
All	59,670	100.0	174,130	38,340	135,790	22.0	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

<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 T16-0080
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2018 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	780	3.3	7,130	-740	7,870	-10.4	0.4	0.5	-0.3
10-20	3,270	13.6	16,250	-1,870	18,120	-11.5	3.8	4.9	-3.5
20-30	4,180	17.4	26,130	-1,030	27,150	-3.9	7.8	9.3	-2.5
30-40	3,610	15.0	36,470	1,270	35,200	3.5	9.4	10.4	2.6
40-50	2,760	11.5	46,870	3,550	43,320	7.6	9.3	9.8	5.6
50-75	4,420	18.4	64,350	7,490	56,860	11.6	20.4	20.6	18.9
75-100	2,260	9.4	90,030	13,530	76,500	15.0	14.6	14.2	17.5
100-200	2,290	9.5	136,620	26,370	110,250	19.3	22.4	20.6	34.5
200-500	340	1.4	268,700	64,220	204,480	23.9	6.5	5.6	12.4
500-1,000	20	0.1	706,070	203,210	502,860	28.8	1.2	1.0	2.7
More than 1,000	20	0.1	4,201,000	1,430,360	2,770,640	34.1	4.4	3.3	11.9
All	23,980	100.0	58,220	7,280	50,940	12.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T16-0080
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2018 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	1,000	2.0	6,840	-780	7,620	-11.4	0.1	0.1	-0.1
10-20	4,030	8.0	16,240	-2,010	18,250	-12.4	1.0	1.4	-0.6
20-30	5,310	10.5	26,140	-1,320	27,460	-5.1	2.1	2.8	-0.5
30-40	4,460	8.8	36,470	790	35,680	2.2	2.4	3.0	0.3
40-50	3,650	7.3	47,000	3,090	43,910	6.6	2.6	3.0	0.8
50-75	7,190	14.3	64,900	7,150	57,740	11.0	7.0	7.8	3.7
75-100	5,230	10.4	91,300	13,050	78,250	14.3	7.1	7.7	4.9
100-200	12,590	25.0	148,110	26,760	121,350	18.1	27.9	28.8	24.4
200-500	5,670	11.2	297,380	68,000	229,390	22.9	25.2	24.5	27.9
500-1,000	690	1.4	704,850	200,920	503,930	28.5	7.3	6.6	10.0
More than 1,000	360	0.7	3,335,690	1,129,670	2,206,020	33.9	17.7	14.8	29.0
All	50,430	100.0	132,650	27,430	105,220	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

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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.

Table T16-0080
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2018 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	1,970	4.5	5,530	120	5,410	2.1	0.3	0.4	0.0
10-20	7,700	17.5	16,260	270	15,990	1.7	3.6	4.2	0.4
20-30	7,400	16.8	25,850	680	25,170	2.6	5.5	6.4	0.8
30-40	4,690	10.7	36,340	1,360	34,980	3.8	4.9	5.7	1.1
40-50	3,570	8.1	46,880	2,470	44,410	5.3	4.8	5.5	1.5
50-75	6,300	14.3	64,400	5,230	59,170	8.1	11.6	12.8	5.5
75-100	4,130	9.4	90,460	10,290	80,170	11.4	10.7	11.4	7.1
100-200	5,850	13.3	139,900	22,630	117,270	16.2	23.4	23.7	22.1
200-500	1,630	3.7	292,470	66,330	226,130	22.7	13.6	12.7	18.1
500-1,000	200	0.5	706,830	206,220	500,610	29.2	4.1	3.5	7.0
More than 1,000	160	0.4	3,995,930	1,372,460	2,623,470	34.4	18.0	14.2	36.1
All	44,020	100.0	79,500	13,590	65,910	17.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

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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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(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.