Table T16-0081
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 [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	48,540	27.6	14,710	610	14,100	4.1	4.4	5.3	0.9
Second Quintile	38,750	22.0	36,770	3,210	33,560	8.7	8.7	10.0	3.8
Middle Quintile	34,580	19.7	67,280	9,410	57,880	14.0	14.3	15.4	9.9
Fourth Quintile	28,900	16.4	115,580	20,130	95,450	17.4	20.5	21.2	17.6
Top Quintile	24,010	13.6	355,810	92,920	262,890	26.1	52.4	48.5	67.7
All	175,990	100.0	92,730	18,740	73,990	20.2	100.0	100.0	100.0
Addendum									
80-90	12,390	7.0	180,690	36,520	144,170	20.2	13.7	13.7	13.7
90-95	5,930	3.4	257,660	57,040	200,620	22.1	9.4	9.1	10.3
95-99	4,550	2.6	425,210	108,230	316,980	25.5	11.9	11.1	14.9
Top 1 Percent	1,140	0.7	2,490,970	830,900	1,660,070	33.4	17.4	14.5	28.7
Top 0.1 Percent	120	0.1	11,992,960	4,113,250	7,879,710	34.3	8.6	7.1	14.6

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

Number of AMT Taxpayers (millions). Baseline: 4.9

* 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% $24,600; 40% $47,900; 60% $84,100; 80% $144,600; 90% $210,700; 95% $293,400; 99% $707,200; 99.9% $3,812,300.

(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 T16-0081
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	39,070	22.2	13,740	110	13,620	0.8	3.3	4.1	0.1
Second Quintile	37,070	21.1	32,390	2,390	30,000	7.4	7.4	8.5	2.7
Middle Quintile	34,950	19.9	59,070	7,500	51,570	12.7	12.7	13.8	7.9
Fourth Quintile	32,790	18.6	100,580	16,930	83,650	16.8	20.2	21.1	16.8
Top Quintile	30,900	17.6	299,330	77,090	222,240	25.8	56.7	52.7	72.2
All	175,990	100.0	92,730	18,740	73,990	20.2	100.0	100.0	100.0
Addendum									
80-90	15,910	9.0	153,980	30,800	123,180	20.0	15.0	15.1	14.9
90-95	7,730	4.4	219,370	48,640	170,730	22.2	10.4	10.1	11.4
95-99	5,930	3.4	364,650	90,890	273,770	24.9	13.3	12.5	16.4
Top 1 Percent	1,330	0.8	2,204,610	732,280	1,472,330	33.2	18.0	15.1	29.6
Top 0.1 Percent	140	0.1	10,628,620	3,647,200	6,981,420	34.3	9.0	7.4	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).
Number of AMT Taxpayers (millions). Baseline: 4.9
* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95%
$174,900; 99% $406,700; 99.9% $2,186,700.
(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 T16-0081
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	26,240	29.4	10,670	660	10,000	6.2	6.6	7.5	2.3
Second Quintile	22,350	25.0	25,560	2,160	23,400	8.5	13.4	15.0	6.3
Middle Quintile	17,740	19.8	44,710	6,050	38,660	13.5	18.6	19.6	14.0
Fourth Quintile	13,130	14.7	72,650	13,120	59,530	18.1	22.4	22.4	22.4
Top Quintile	9,310	10.4	178,360	45,280	133,080	25.4	39.0	35.5	54.9
All	89,410	100.0	47,660	8,600	39,060	18.0	100.0	100.0	100.0
Addendum									
80-90	5,440	6.1	110,620	23,260	87,360	21.0	14.1	13.6	16.4
90-95	2,270	2.5	153,470	35,030	118,450	22.8	8.2	7.7	10.3
95-99	1,380	1.6	248,810	62,000	186,800	24.9	8.1	7.4	11.2
Top 1 Percent	220	0.3	1,643,130	581,680	1,061,460	35.4	8.6	6.8	16.9
Top 0.1 Percent	30	0.0	7,169,900	2,569,670	4,600,230	35.8	4.7	3.7	9.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).
Number of AMT Taxpayers (millions). Baseline: 4.9
* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95% $174.900: 99% $406.700: 99.9% $2.186.700.
(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 T16-0081
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	8.4	20,680	-180	20,850	-0.9	1.0	1.3	0.0
Second Quintile	6,870	11.5	45,920	3,260	42,660	7.1	3.0	3.6	1.0
Middle Quintile	11,420	19.1	77,990	9,250	68,740	11.9	8.6	9.7	4.6
Fourth Quintile	16,170	27.1	123,350	19,860	103,480	16.1	19.2	20.7	14.0
Top Quintile	19,750	33.1	360,180	92,950	267,240	25.8	68.5	65.2	80.3
All	59,670	100.0	174,130	38,340	135,790	22.0	100.0	100.0	100.0
Addendum									
80-90	9,380	15.7	180,360	35,180	145,180	19.5	16.3	16.8	14.4
90-95	5,000	8.4	251,300	55,180	196,130	22.0	12.1	12.1	12.1
95-99	4,320	7.2	405,010	100,880	304,130	24.9	16.8	16.2	19.1
Top 1 Percent	1,060	1.8	2,287,890	751,830	1,536,060	32.9	23.3	20.0	34.7
Top 0.1 Percent	100	0.2	11,531,340	3,923,550	7,607,790	34.0	11.1	9.4	17.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).
Number of AMT Taxpayers (millions). Baseline: 4.9
* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95%
$174,900; 99% $406,700; 99.9% $2,186,700.
(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 T16-0081
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	7,460	31.1	19,930	-1,700	21,630	-8.5	10.7	13.2	-7.3
Second Quintile	7,320	30.5	40,750	2,140	38,610	5.3	21.4	23.1	9.0
Middle Quintile	5,030	21.0	67,920	8,460	59,460	12.5	24.5	24.5	24.4
Fourth Quintile	2,820	11.7	105,140	18,230	86,910	17.3	21.2	20.0	29.4
Top Quintile	1,300	5.4	239,340	59,560	179,790	24.9	22.3	19.1	44.4
All	23,980	100.0	58,220	7,280	50,940	12.5	100.0	100.0	100.0
Addendum									
80-90	790	3.3	153,230	32,430	120,800	21.2	8.7	7.8	14.7
90-95	330	1.4	212,160	48,010	164,160	22.6	5.0	4.5	9.1
95-99	150	0.6	324,520	81,140	243,380	25.0	3.5	3.0	7.1
Top 1 Percent	30	0.1	2,592,630	866,500	1,726,130	33.4	5.1	3.9	13.5
Top 0.1 Percent	***	*	13,680,200	4,793,000	8,887,200	35.0	2.9	2.2	8.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).
Number of AMT Taxpayers (millions). Baseline: 4.9
* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95%
$174,900; 99% $406,700; 99.9% $2,186,700.
(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 T16-0081
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	10,270	20.4	20,980	-1,700	22,680	-8.1	3.2	4.4	-1.3
Second Quintile	10,390	20.6	45,350	2,650	42,700	5.8	7.1	8.4	2.0
Middle Quintile	10,180	20.2	81,390	10,740	70,650	13.2	12.4	13.6	7.9
Fourth Quintile	9,850	19.5	135,840	23,730	112,110	17.5	20.0	20.8	16.9
Top Quintile	9,480	18.8	407,130	108,470	298,660	26.6	57.7	53.4	74.3
All	50,430	100.0	132,650	27,430	105,220	20.7	100.0	100.0	100.0
Addendum									
80-90	4,710	9.3	204,750	42,030	162,730	20.5	14.4	14.4	14.3
90-95	2,430	4.8	287,660	65,670	221,990	22.8	10.4	10.1	11.5
95-99	1,860	3.7	479,820	125,870	353,950	26.2	13.4	12.4	16.9
Top 1 Percent	490	1.0	2,678,850	896,890	1,781,960	33.5	19.5	16.4	31.6
Top 0.1 Percent	50	0.1	12,955,500	4,439,000	8,516,500	34.3	9.2	7.6	15.2

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

Number of AMT Taxpayers (millions). Baseline: 4.9

* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95% $174,900; 99% $406,700; 99.9% $2,186,700.

(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 T16-0081
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 [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	7,670	17.4	13,010	220	12,780	1.7	2.9	3.4	0.3
Second Quintile	12,130	27.6	27,390	710	26,680	2.6	9.5	11.2	1.4
Middle Quintile	9,760	22.2	52,010	3,100	48,920	6.0	14.5	16.5	5.1
Fourth Quintile	7,730	17.6	90,310	10,430	79,880	11.6	19.9	21.3	13.5
Top Quintile	6,300	14.3	297,190	75,340	221,840	25.4	53.5	48.2	79.4
All	44,020	100.0	79,500	13,590	65,910	17.1	100.0	100.0	100.0
Addendum									
80-90	3,360	7.6	138,010	23,140	114,870	16.8	13.3	13.3	13.0
90-95	1,460	3.3	196,570	38,870	157,710	19.8	8.2	7.9	9.5
95-99	1,170	2.7	323,900	76,180	247,720	23.5	10.8	10.0	14.9
Top 1 Percent	310	0.7	2,377,060	803,420	1,573,640	33.8	21.2	17.0	42.0
Top 0.1 Percent	40	0.1	9,947,030	3,413,360	6,533,670	34.3	12.4	9.8	24.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).
Number of AMT Taxpayers (millions). Baseline: 4.9
* 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% $17,300; 40% $31,900; 60% $54,200; 80% $88,600; 90% $125,800; 95%
$174,900; 99% $406,700; 99.9% $2,186,700.
(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.