

**Table T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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							
<b>Lowest Quintile</b>	48,610	27.4	15,320	630	14,690	4.1	4.4	5.3	0.9
<b>Second Quintile</b>	39,180	22.1	38,100	3,310	34,800	8.7	8.8	10.0	3.8
<b>Middle Quintile</b>	34,900	19.7	69,620	9,660	59,970	13.9	14.3	15.4	9.9
<b>Fourth Quintile</b>	29,170	16.5	119,100	20,580	98,520	17.3	20.4	21.2	17.6
<b>Top Quintile</b>	24,250	13.7	366,700	95,430	271,270	26.0	52.3	48.4	67.7
<b>All</b>	177,310	100.0	95,880	19,270	76,610	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,470	7.0	185,730	37,230	148,500	20.1	13.6	13.6	13.6
<b>90-95</b>	6,040	3.4	265,110	58,500	206,610	22.1	9.4	9.2	10.3
<b>95-99</b>	4,580	2.6	438,120	110,930	327,190	25.3	11.8	11.0	14.9
<b>Top 1 Percent</b>	1,160	0.7	2,568,370	855,390	1,712,970	33.3	17.5	14.6	28.9
<b>Top 0.1 Percent</b>	120	0.1	12,307,380	4,218,530	8,088,850	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: 5.0

\* 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% \$25,000; 40% \$48,400; 60% \$84,800; 80% \$145,300; 90% \$211,900; 95% \$294,300; 99% \$707,900; 99.9% \$3,899,600.

(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	39,110	22.1	14,300	130	14,170	0.9	3.3	4.1	0.2
Second Quintile	37,430	21.1	33,630	2,490	31,140	7.4	7.4	8.6	2.7
Middle Quintile	35,220	19.9	61,160	7,680	53,470	12.6	12.7	13.9	7.9
Fourth Quintile	33,140	18.7	103,580	17,280	86,310	16.7	20.2	21.1	16.8
Top Quintile	31,210	17.6	308,540	79,160	229,390	25.7	56.6	52.7	72.3
<b>All</b>	<b>177,310</b>	<b>100.0</b>	<b>95,880</b>	<b>19,270</b>	<b>76,610</b>	<b>20.1</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	16,050	9.1	158,470	31,460	127,010	19.9	15.0	15.0	14.8
<b>90-95</b>	7,790	4.4	225,900	49,770	176,140	22.0	10.4	10.1	11.4
<b>95-99</b>	6,010	3.4	374,900	92,970	281,930	24.8	13.3	12.5	16.4
<b>Top 1 Percent</b>	1,350	0.8	2,274,770	754,550	1,520,220	33.2	18.1	15.1	29.8
<b>Top 0.1 Percent</b>	140	0.1	10,958,040	3,757,670	7,200,370	34.3	8.9	7.3	15.2

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

Number of AMT Taxpayers (millions). Baseline: 5.0

\* 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:

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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% \$17,600; 40% \$32,300; 60% \$54,800; 80% \$89,200; 90% \$126,800; 95% \$176,100; 99% \$411,800; 99.9% \$2,250,300.

(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	26,090	29.0	11,080	700	10,380	6.3	6.5	7.4	2.3
Second Quintile	22,600	25.1	26,570	2,220	24,350	8.4	13.5	15.0	6.3
Middle Quintile	17,850	19.9	46,240	6,120	40,130	13.2	18.5	19.6	13.7
Fourth Quintile	13,310	14.8	75,030	13,400	61,630	17.9	22.4	22.4	22.3
Top Quintile	9,430	10.5	185,060	46,800	138,260	25.3	39.1	35.6	55.2
<b>All</b>	<b>89,920</b>	<b>100.0</b>	<b>49,610</b>	<b>8,890</b>	<b>40,720</b>	<b>17.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	5,470	6.1	114,090	23,890	90,210	20.9	14.0	13.5	16.4
<b>90-95</b>	2,300	2.6	157,820	35,620	122,190	22.6	8.2	7.7	10.3
<b>95-99</b>	1,420	1.6	257,360	63,990	193,370	24.9	8.2	7.5	11.4
<b>Top 1 Percent</b>	230	0.3	1,693,070	595,310	1,097,750	35.2	8.8	6.9	17.2
<b>Top 0.1 Percent</b>	30	0.0	7,549,280	2,689,940	4,859,350	35.6	4.7	3.7	9.3

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

Number of AMT Taxpayers (millions). Baseline: 5.0

\* 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% \$17,600; 40% \$32,300; 60% \$54,800; 80% \$89,200; 90% \$126,800; 95% \$176,100; 99% \$411,800; 99.9% \$2,250,300.

(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	8.3	21,480	-160	21,630	-0.7	1.0	1.3	0.0
Second Quintile	6,920	11.5	47,680	3,440	44,240	7.2	3.1	3.6	1.0
Middle Quintile	11,540	19.2	80,760	9,550	71,210	11.8	8.6	9.8	4.7
Fourth Quintile	16,280	27.1	127,000	20,260	106,740	16.0	19.2	20.6	13.9
Top Quintile	19,930	33.2	370,780	95,300	275,470	25.7	68.4	65.1	80.3
<b>All</b>	<b>60,120</b>	<b>100.0</b>	<b>179,580</b>	<b>39,350</b>	<b>140,230</b>	<b>21.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	9,500	15.8	185,260	35,810	149,450	19.3	16.3	16.8	14.4
<b>90-95</b>	5,020	8.4	259,180	56,580	202,600	21.8	12.1	12.1	12.0
<b>95-99</b>	4,350	7.2	416,860	103,260	313,610	24.8	16.8	16.2	19.0
<b>Top 1 Percent</b>	1,060	1.8	2,364,870	776,510	1,588,350	32.8	23.3	20.1	34.9
<b>Top 0.1 Percent</b>	100	0.2	11,854,060	4,033,480	7,820,580	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: 5.0

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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% \$17,600; 40% \$32,300; 60% \$54,800; 80% \$89,200; 90% \$126,800; 95% \$176,100; 99% \$411,800; 99.9% \$2,250,300.

(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	7,650	31.5	20,660	-1,700	22,360	-8.2	10.8	13.4	-7.1
Second Quintile	7,380	30.4	42,290	2,290	40,000	5.4	21.4	23.1	9.2
Middle Quintile	5,070	20.9	70,320	8,780	61,540	12.5	24.4	24.4	24.4
Fourth Quintile	2,840	11.7	108,460	18,710	89,750	17.3	21.1	20.0	29.1
Top Quintile	1,320	5.4	247,400	61,500	185,890	24.9	22.3	19.2	44.3
<b>All</b>	<b>24,320</b>	<b>100.0</b>	<b>60,080</b>	<b>7,520</b>	<b>52,570</b>	<b>12.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
80-90	790	3.3	157,940	33,310	124,630	21.1	8.6	7.8	14.5
90-95	330	1.4	219,030	49,800	169,230	22.7	5.0	4.4	9.1
95-99	160	0.7	328,790	81,300	247,500	24.7	3.6	3.1	7.2
Top 1 Percent	30	0.1	2,713,770	907,350	1,806,420	33.4	5.1	3.9	13.6
Top 0.1 Percent	***	*	14,203,170	4,978,950	9,224,220	35.1	2.9	2.2	8.2

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

Number of AMT Taxpayers (millions). Baseline: 5.0

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(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	10,400	20.5	21,680	-1,720	23,400	-7.9	3.3	4.4	-1.3
Second Quintile	10,440	20.6	47,040	2,860	44,180	6.1	7.1	8.4	2.1
Middle Quintile	10,240	20.2	84,340	11,180	73,170	13.3	12.5	13.6	8.0
Fourth Quintile	9,840	19.4	140,080	24,300	115,780	17.4	19.9	20.7	16.8
Top Quintile	9,460	18.7	420,840	111,800	309,040	26.6	57.6	53.3	74.2
<b>All</b>	<b>50,620</b>	<b>100.0</b>	<b>136,590</b>	<b>28,140</b>	<b>108,450</b>	<b>20.6</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	4,690	9.3	210,950	43,050	167,900	20.4	14.3	14.3	14.2
<b>90-95</b>	2,440	4.8	296,350	67,250	229,100	22.7	10.5	10.2	11.5
<b>95-99</b>	1,850	3.6	496,430	129,620	366,810	26.1	13.2	12.3	16.8
<b>Top 1 Percent</b>	480	1.0	2,793,900	934,570	1,859,330	33.5	19.6	16.4	31.7
<b>Top 0.1 Percent</b>	50	0.1	13,321,830	4,554,860	8,766,970	34.2	9.2	7.6	15.2

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

Number of AMT Taxpayers (millions). Baseline: 5.0

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(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 T16-0083**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	7,590	16.7	13,490	220	13,270	1.6	2.7	3.2	0.3
Second Quintile	12,500	27.6	28,560	700	27,860	2.5	9.5	11.2	1.4
Middle Quintile	10,150	22.4	53,890	3,160	50,730	5.9	14.5	16.5	5.0
Fourth Quintile	8,130	17.9	92,940	10,690	82,260	11.5	20.1	21.4	13.6
Top Quintile	6,570	14.5	306,920	77,460	229,460	25.2	53.5	48.2	79.4
<b>All</b>	<b>45,370</b>	<b>100.0</b>	<b>82,970</b>	<b>14,120</b>	<b>68,850</b>	<b>17.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	3,530	7.8	142,300	23,720	118,580	16.7	13.3	13.4	13.1
<b>90-95</b>	1,510	3.3	202,660	40,010	162,650	19.7	8.1	7.8	9.4
<b>95-99</b>	1,210	2.7	335,050	78,330	256,720	23.4	10.8	9.9	14.8
<b>Top 1 Percent</b>	330	0.7	2,468,410	829,740	1,638,670	33.6	21.3	17.1	42.2
<b>Top 0.1 Percent</b>	40	0.1	10,521,810	3,594,580	6,927,230	34.2	12.4	9.8	24.8

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

Number of AMT Taxpayers (millions). Baseline: 5.0

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(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.

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