

Table T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2011 ¹

Expanded Cash Income Level (thousands of 2017 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	14,310	8.8	5,270	220	5,050	4.2	0.6	0.7	0.2
10-20	24,810	15.2	13,590	190	13,390	1.4	2.8	3.3	0.2
20-30	19,170	11.7	22,680	660	22,020	2.9	3.6	4.2	0.6
30-40	15,190	9.3	31,870	2,020	29,850	6.3	4.0	4.5	1.5
40-50	12,790	7.8	41,110	3,660	37,450	8.9	4.4	4.8	2.3
50-75	23,520	14.4	56,320	6,450	49,860	11.5	11.0	11.7	7.6
75-100	15,010	9.2	79,450	11,170	68,280	14.1	9.9	10.2	8.4
100-200	26,030	15.9	126,410	21,290	105,120	16.8	27.3	27.3	27.8
200-500	9,350	5.7	259,840	54,200	205,630	20.9	20.2	19.1	25.4
500-1,000	1,180	0.7	613,540	153,970	459,570	25.1	6.0	5.4	9.1
More than 1,000	460	0.3	2,669,740	720,090	1,949,650	27.0	10.2	8.9	16.6
All	163,330	100.0	73,690	12,220	61,460	16.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.6

* 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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	14,980	9.1	5,340	250	5,090	4.7	0.6	0.7	0.2
10-20	25,020	15.1	13,900	240	13,660	1.7	2.7	3.2	0.3
20-30	19,540	11.8	23,140	730	22,410	3.1	3.5	4.1	0.6
30-40	15,060	9.1	32,500	2,170	30,330	6.7	3.8	4.3	1.4
40-50	12,870	7.8	41,940	3,850	38,090	9.2	4.1	4.6	2.1
50-75	23,690	14.3	57,480	6,820	50,670	11.9	10.4	11.2	7.0
75-100	15,080	9.1	81,130	11,760	69,370	14.5	9.4	9.8	7.7
100-200	26,080	15.8	129,180	22,520	106,670	17.4	25.8	25.9	25.4
200-500	9,850	6.0	266,280	57,730	208,550	21.7	20.1	19.2	24.6
500-1,000	1,310	0.8	629,850	164,300	465,540	26.1	6.3	5.7	9.3
More than 1,000	580	0.4	3,003,800	846,520	2,157,290	28.2	13.4	11.7	21.3
All	165,330	100.0	78,920	14,010	64,910	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	14,680	8.8	5,400	290	5,110	5.4	0.6	0.7	0.2
10-20	25,330	15.1	14,160	310	13,840	2.2	2.8	3.3	0.3
20-30	19,950	11.9	23,500	920	22,580	3.9	3.6	4.3	0.8
30-40	15,400	9.2	32,960	2,480	30,480	7.5	3.9	4.4	1.6
40-50	12,960	7.7	42,580	4,290	38,280	10.1	4.2	4.7	2.3
50-75	24,050	14.4	58,350	7,490	50,850	12.8	10.7	11.5	7.3
75-100	15,270	9.1	82,320	12,660	69,660	15.4	9.6	10.0	7.9
100-200	26,710	16.0	131,130	24,180	106,950	18.4	26.8	26.9	26.3
200-500	10,010	6.0	270,210	60,810	209,400	22.5	20.7	19.8	24.8
500-1,000	1,330	0.8	637,240	176,430	460,810	27.7	6.5	5.8	9.5
More than 1,000	520	0.3	2,735,450	898,060	1,837,400	32.8	10.8	8.9	18.8
All	167,400	100.0	78,030	14,660	63,370	18.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.2

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	14,350	8.5	5,480	310	5,170	5.7	0.6	0.7	0.2
10-20	24,850	14.7	14,410	370	14,040	2.6	2.6	3.1	0.3
20-30	20,050	11.9	23,880	1,060	22,820	4.4	3.4	4.1	0.8
30-40	15,630	9.3	33,480	2,700	30,780	8.1	3.7	4.3	1.5
40-50	12,990	7.7	43,260	4,610	38,650	10.7	4.0	4.5	2.2
50-75	24,210	14.4	59,260	7,930	51,330	13.4	10.3	11.1	6.9
75-100	15,250	9.0	83,560	13,320	70,240	15.9	9.1	9.6	7.3
100-200	27,660	16.4	133,500	25,510	107,990	19.1	26.4	26.7	25.3
200-500	10,520	6.2	275,380	64,170	211,210	23.3	20.7	19.8	24.2
500-1,000	1,450	0.9	650,920	185,430	465,490	28.5	6.8	6.0	9.7
More than 1,000	590	0.4	2,980,320	1,016,850	1,963,470	34.1	12.6	10.4	21.6
All	168,740	100.0	82,910	16,540	66,370	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.5

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,230	7.7	5,340	290	5,050	5.4	0.5	0.6	0.1
10-20	24,630	14.4	14,440	360	14,080	2.5	2.5	3.0	0.3
20-30	20,690	12.1	23,920	1,000	22,920	4.2	3.4	4.1	0.7
30-40	16,020	9.4	33,550	2,600	30,950	7.8	3.7	4.3	1.5
40-50	13,150	7.7	43,310	4,410	38,890	10.2	3.9	4.4	2.1
50-75	24,430	14.3	59,380	7,660	51,720	12.9	10.0	10.8	6.6
75-100	15,740	9.2	83,670	13,080	70,590	15.6	9.1	9.5	7.3
100-200	28,590	16.7	133,790	25,040	108,750	18.7	26.4	26.7	25.3
200-500	11,040	6.5	274,800	62,610	212,190	22.8	21.0	20.1	24.4
500-1,000	1,530	0.9	649,300	181,470	467,830	28.0	6.9	6.1	9.8
More than 1,000	620	0.4	3,020,240	1,001,080	2,019,150	33.2	12.9	10.7	21.8
All	170,790	100.0	84,800	16,590	68,210	19.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.6

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,040	7.5	5,420	400	5,020	7.3	0.5	0.6	0.2
10-20	24,560	14.2	14,700	490	14,210	3.3	2.4	2.9	0.4
20-30	21,670	12.5	24,250	1,230	23,020	5.1	3.6	4.2	0.9
30-40	16,250	9.4	33,940	2,760	31,180	8.1	3.7	4.3	1.6
40-50	13,210	7.6	43,830	4,630	39,200	10.6	3.9	4.3	2.1
50-75	24,080	13.9	60,180	7,930	52,250	13.2	9.8	10.6	6.7
75-100	15,960	9.2	84,630	13,250	71,380	15.7	9.1	9.6	7.4
100-200	29,590	17.1	135,670	25,180	110,490	18.6	27.1	27.4	26.0
200-500	11,270	6.5	278,170	62,800	215,370	22.6	21.2	20.3	24.7
500-1,000	1,530	0.9	659,780	182,800	476,980	27.7	6.8	6.1	9.8
More than 1,000	610	0.4	2,897,540	942,030	1,955,510	32.5	12.0	10.1	20.2
All	172,870	100.0	85,610	16,590	69,020	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.9

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,180	7.5	5,580	410	5,170	7.4	0.5	0.6	0.2
10-20	24,130	13.8	15,080	530	14,550	3.5	2.3	2.8	0.4
20-30	22,130	12.7	24,800	1,350	23,460	5.4	3.5	4.2	1.0
30-40	16,490	9.4	34,700	2,930	31,780	8.4	3.7	4.2	1.6
40-50	13,240	7.6	44,870	4,870	40,000	10.9	3.8	4.3	2.1
50-75	24,270	13.9	61,610	8,330	53,280	13.5	9.6	10.4	6.5
75-100	16,340	9.3	86,670	13,860	72,820	16.0	9.1	9.5	7.3
100-200	30,260	17.3	139,040	26,340	112,700	18.9	27.0	27.4	25.5
200-500	11,650	6.7	285,470	66,200	219,270	23.2	21.3	20.5	24.7
500-1,000	1,580	0.9	675,110	191,230	483,880	28.3	6.8	6.1	9.7
More than 1,000	640	0.4	3,078,190	1,033,570	2,044,620	33.6	12.6	10.4	21.1
All	174,990	100.0	89,090	17,840	71,250	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.2

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Less than 10	13,260	7.5	5,690	400	5,290	7.1	0.5	0.5	0.2
10-20	23,850	13.5	15,470	540	14,930	3.5	2.3	2.7	0.4
20-30	22,240	12.6	25,360	1,310	24,050	5.2	3.5	4.1	0.9
30-40	16,640	9.5	35,510	2,930	32,590	8.2	3.7	4.2	1.5
40-50	13,220	7.5	45,880	4,920	40,960	10.7	3.8	4.2	2.0
50-75	24,450	13.9	63,030	8,420	54,610	13.4	9.5	10.3	6.4
75-100	16,650	9.5	88,640	13,930	74,710	15.7	9.1	9.6	7.2
100-200	30,860	17.5	142,160	26,520	115,640	18.7	27.1	27.5	25.5
200-500	11,640	6.6	291,480	66,500	224,990	22.8	21.0	20.2	24.1
500-1,000	1,530	0.9	691,460	193,310	498,140	28.0	6.5	5.9	9.2
More than 1,000	670	0.4	3,208,090	1,063,200	2,144,900	33.1	13.4	11.1	22.3
All	176,100	100.0	91,930	18,220	73,720	19.8	100.0	100.0	100.0

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,910	7.3	5,800	420	5,380	7.3	0.4	0.5	0.2
10-20	23,450	13.2	15,840	570	15,270	3.6	2.2	2.7	0.4
20-30	22,400	12.6	25,950	1,370	24,570	5.3	3.4	4.1	0.9
30-40	16,840	9.5	36,350	3,010	33,350	8.3	3.6	4.2	1.5
40-50	13,100	7.4	46,980	5,050	41,930	10.8	3.6	4.1	2.0
50-75	24,680	13.9	64,520	8,630	55,890	13.4	9.4	10.2	6.3
75-100	17,020	9.6	90,680	14,230	76,450	15.7	9.1	9.6	7.1
100-200	31,540	17.8	145,510	27,220	118,290	18.7	27.2	27.6	25.3
200-500	11,850	6.7	298,130	68,500	229,630	23.0	20.9	20.1	23.9
500-1,000	1,530	0.9	708,700	200,400	508,300	28.3	6.4	5.8	9.0
More than 1,000	710	0.4	3,292,620	1,109,040	2,183,570	33.7	13.8	11.5	23.2
All	177,230	100.0	95,380	19,130	76,250	20.1	100.0	100.0	100.0

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,860	7.2	5,930	430	5,500	7.3	0.4	0.5	0.2
10-20	22,830	12.8	16,280	590	15,690	3.6	2.1	2.6	0.4
20-30	22,730	12.7	26,620	1,390	25,230	5.2	3.4	4.1	0.9
30-40	16,970	9.5	37,250	3,020	34,230	8.1	3.6	4.1	1.5
40-50	13,120	7.4	48,100	5,100	43,000	10.6	3.6	4.0	1.9
50-75	25,070	14.1	66,050	8,790	57,260	13.3	9.4	10.2	6.2
75-100	17,440	9.8	92,800	14,460	78,340	15.6	9.2	9.7	7.2
100-200	31,780	17.8	148,890	27,720	121,180	18.6	26.9	27.4	25.0
200-500	12,140	6.8	305,240	70,140	235,100	23.0	21.1	20.3	24.1
500-1,000	1,560	0.9	721,300	203,250	518,050	28.2	6.4	5.7	9.0
More than 1,000	740	0.4	3,313,080	1,119,470	2,193,610	33.8	14.0	11.6	23.6
All	178,370	100.0	98,580	19,780	78,800	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 ¹

Expanded Cash Income Level (thousands of 2017 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	12,680	7.1	6,030	430	5,610	7.1	0.4	0.5	0.2
10-20	22,570	12.6	16,680	590	16,100	3.5	2.1	2.5	0.4
20-30	22,820	12.7	27,250	1,380	25,860	5.1	3.4	4.0	0.9
30-40	17,120	9.5	38,110	2,980	35,120	7.8	3.6	4.1	1.4
40-50	13,170	7.3	49,230	5,050	44,190	10.3	3.6	4.0	1.8
50-75	25,570	14.2	67,680	8,920	58,760	13.2	9.5	10.3	6.3
75-100	17,660	9.8	94,980	14,530	80,450	15.3	9.2	9.7	7.1
100-200	32,160	17.9	152,380	27,980	124,400	18.4	26.8	27.4	24.8
200-500	12,300	6.9	311,930	70,860	241,070	22.7	21.0	20.3	24.0
500-1,000	1,580	0.9	736,550	206,160	530,390	28.0	6.4	5.7	9.0
More than 1,000	770	0.4	3,397,950	1,135,070	2,262,880	33.4	14.3	11.9	24.1
All	179,520	100.0	101,700	20,200	81,500	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 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	12,340	6.8	6,130	430	5,700	7.0	0.4	0.5	0.1
10-20	21,730	12.0	17,010	620	16,390	3.6	1.9	2.3	0.4
20-30	23,170	12.8	27,820	1,400	26,420	5.0	3.4	4.0	0.9
30-40	17,510	9.7	38,960	2,980	35,980	7.7	3.6	4.1	1.4
40-50	13,220	7.3	50,370	5,100	45,270	10.1	3.5	3.9	1.8
50-75	25,990	14.4	69,270	9,140	60,130	13.2	9.5	10.3	6.2
75-100	17,840	9.9	97,220	14,880	82,340	15.3	9.1	9.6	7.0
100-200	32,850	18.2	155,930	28,650	127,280	18.4	26.9	27.4	24.7
200-500	12,490	6.9	317,990	72,440	245,550	22.8	20.9	20.1	23.7
500-1,000	1,590	0.9	751,860	211,280	540,580	28.1	6.3	5.6	8.8
More than 1,000	820	0.5	3,451,750	1,162,290	2,289,460	33.7	14.8	12.3	25.0
All	180,680	100.0	105,460	21,110	84,350	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2017 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	12,380	6.8	6,330	430	5,900	6.8	0.4	0.5	0.1
10-20	21,290	11.7	17,440	630	16,810	3.6	1.9	2.3	0.3
20-30	23,160	12.7	28,480	1,390	27,090	4.9	3.3	4.0	0.8
30-40	17,690	9.7	39,830	2,970	36,850	7.5	3.6	4.1	1.3
40-50	13,360	7.4	51,570	5,130	46,450	9.9	3.5	3.9	1.7
50-75	26,490	14.6	70,940	9,270	61,660	13.1	9.5	10.3	6.2
75-100	17,850	9.8	99,590	15,100	84,490	15.2	9.0	9.5	6.8
100-200	33,310	18.3	159,380	29,000	130,380	18.2	26.8	27.4	24.5
200-500	12,720	7.0	324,430	73,450	250,980	22.6	20.9	20.1	23.7
500-1,000	1,600	0.9	765,540	214,110	551,430	28.0	6.2	5.6	8.7
More than 1,000	860	0.5	3,515,530	1,174,700	2,340,840	33.4	15.3	12.7	25.6
All	181,850	100.0	108,880	21,690	87,190	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.7

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2017 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	12,310	6.7	6,450	430	6,020	6.7	0.4	0.5	0.1
10-20	20,760	11.3	17,830	670	17,170	3.7	1.8	2.2	0.3
20-30	23,150	12.7	29,160	1,420	27,740	4.9	3.3	3.9	0.8
30-40	17,920	9.8	40,790	3,020	37,770	7.4	3.5	4.1	1.3
40-50	13,430	7.3	52,830	5,260	47,560	10.0	3.4	3.9	1.7
50-75	27,000	14.8	72,430	9,430	63,000	13.0	9.5	10.3	6.1
75-100	18,050	9.9	101,940	15,450	86,490	15.2	8.9	9.5	6.7
100-200	33,760	18.4	162,880	29,580	133,300	18.2	26.6	27.3	24.1
200-500	12,980	7.1	330,560	74,970	255,600	22.7	20.8	20.1	23.5
500-1,000	1,610	0.9	780,480	220,030	560,450	28.2	6.1	5.5	8.6
More than 1,000	910	0.5	3,602,860	1,210,610	2,392,250	33.6	15.9	13.2	26.7
All	183,030	100.0	112,890	22,670	90,220	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.8

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2017 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	12,010	6.5	6,580	440	6,140	6.7	0.4	0.4	0.1
10-20	20,340	11.0	18,210	680	17,530	3.7	1.7	2.1	0.3
20-30	23,190	12.6	29,870	1,430	28,440	4.8	3.2	3.8	0.8
30-40	18,090	9.8	41,780	3,010	38,770	7.2	3.5	4.1	1.3
40-50	13,500	7.3	54,150	5,330	48,820	9.8	3.4	3.8	1.7
50-75	27,600	15.0	74,200	9,590	64,610	12.9	9.5	10.4	6.1
75-100	18,160	9.9	104,420	15,790	88,630	15.1	8.8	9.4	6.6
100-200	34,530	18.8	166,520	30,050	136,460	18.1	26.7	27.4	24.0
200-500	13,040	7.1	335,890	75,620	260,270	22.5	20.4	19.7	22.9
500-1,000	1,610	0.9	795,300	223,450	571,840	28.1	6.0	5.4	8.4
More than 1,000	970	0.5	3,666,280	1,229,100	2,437,180	33.5	16.6	13.8	27.7
All	184,220	100.0	116,770	23,430	93,340	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.7

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2017 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	11,900	6.4	6,770	450	6,320	6.7	0.4	0.4	0.1
10-20	20,020	10.8	18,690	710	17,980	3.8	1.7	2.0	0.3
20-30	23,070	12.4	30,680	1,470	29,210	4.8	3.2	3.8	0.8
30-40	17,960	9.7	42,810	3,040	39,770	7.1	3.4	4.0	1.2
40-50	13,770	7.4	55,440	5,420	50,030	9.8	3.4	3.9	1.7
50-75	28,040	15.1	75,980	9,820	66,150	12.9	9.5	10.4	6.1
75-100	18,560	10.0	107,030	16,170	90,870	15.1	8.9	9.4	6.6
100-200	35,050	18.9	170,090	30,640	139,450	18.0	26.6	27.3	23.7
200-500	13,250	7.2	342,390	77,030	265,350	22.5	20.2	19.6	22.6
500-1,000	1,590	0.9	812,750	229,150	583,600	28.2	5.8	5.2	8.1
More than 1,000	1,030	0.6	3,758,310	1,262,900	2,495,410	33.6	17.2	14.3	28.7
All	185,420	100.0	120,930	24,390	96,540	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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 T17-0002
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 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	11,720	6.3	6,940	460	6,480	6.7	0.4	0.4	0.1
10-20	19,720	10.6	19,170	730	18,440	3.8	1.6	2.0	0.3
20-30	23,050	12.4	31,490	1,480	30,010	4.7	3.1	3.7	0.7
30-40	17,940	9.6	43,860	3,030	40,830	6.9	3.4	3.9	1.2
40-50	13,980	7.5	56,790	5,560	51,240	9.8	3.4	3.8	1.7
50-75	28,590	15.3	77,770	10,010	67,760	12.9	9.5	10.4	6.1
75-100	18,870	10.1	109,660	16,460	93,210	15.0	8.9	9.4	6.6
100-200	35,420	19.0	174,000	31,160	142,840	17.9	26.4	27.2	23.4
200-500	13,520	7.2	348,300	78,100	270,200	22.4	20.2	19.6	22.4
500-1,000	1,580	0.8	834,550	235,900	598,640	28.3	5.6	5.1	7.9
More than 1,000	1,070	0.6	3,880,680	1,302,650	2,578,030	33.6	17.8	14.8	29.6
All	186,640	100.0	125,120	25,260	99,860	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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.