

Table T17-0005
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2016 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	48,120	27.8	13,730	540	13,190	3.9	4.5	5.3	0.9
Second Quintile	37,790	21.9	34,210	2,870	31,340	8.4	8.7	9.9	3.8
Middle Quintile	33,560	19.4	62,600	8,470	54,130	13.5	14.2	15.2	9.9
Fourth Quintile	28,420	16.4	108,900	18,690	90,210	17.2	20.9	21.5	18.5
Top Quintile	23,880	13.8	321,510	80,130	241,380	24.9	51.9	48.3	66.7
All	172,870	100.0	85,610	16,590	69,020	19.4	100.0	100.0	100.0
Addendum									
80-90	12,260	7.1	172,590	34,410	138,180	19.9	14.3	14.2	14.7
90-95	5,940	3.4	245,520	53,220	192,300	21.7	9.9	9.6	11.0
95-99	4,560	2.6	417,960	104,250	313,720	24.9	12.9	12.0	16.6
Top 1 Percent	1,120	0.7	1,956,960	623,510	1,333,440	31.9	14.9	12.6	24.4
Top 0.1 Percent	120	0.1	9,037,890	2,955,950	6,081,940	32.7	7.0	5.9	11.9

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

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 2017 dollars): 20% \$24,600; 40% \$47,700; 60% \$84,300; 80% \$147,700; 90% \$214,700; 95% \$306,100; 99% \$717,900; 99.9% \$2,917,600.

(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 T17-0005
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	38,770	22.4	12,820	50	12,770	0.4	3.4	4.2	0.1
Second Quintile	35,820	20.7	30,110	2,060	28,050	6.9	7.3	8.4	2.6
Middle Quintile	34,570	20.0	54,480	6,750	47,740	12.4	12.7	13.8	8.1
Fourth Quintile	32,080	18.6	94,800	15,700	79,100	16.6	20.6	21.3	17.6
Top Quintile	30,530	17.7	272,760	67,180	205,580	24.6	56.3	52.6	71.5
All	172,870	100.0	85,610	16,590	69,020	19.4	100.0	100.0	100.0
Addendum									
80-90	15,580	9.0	147,190	29,120	118,070	19.8	15.5	15.4	15.8
90-95	7,720	4.5	209,970	45,630	164,340	21.7	11.0	10.6	12.3
95-99	5,850	3.4	358,090	87,680	270,410	24.5	14.2	13.3	17.9
Top 1 Percent	1,370	0.8	1,686,890	532,760	1,154,130	31.6	15.7	13.3	25.5
Top 0.1 Percent	140	0.1	7,862,180	2,574,320	5,287,860	32.7	7.3	6.1	12.4

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

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:

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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

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(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 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800.

(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 T17-0005
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	26,680	30.2	10,160	560	9,600	5.5	6.8	7.9	2.1
Second Quintile	21,290	24.1	23,680	1,990	21,690	8.4	12.7	14.2	6.1
Middle Quintile	17,820	20.2	41,380	5,560	35,820	13.4	18.6	19.6	14.2
Fourth Quintile	12,760	14.4	68,330	12,120	56,200	17.7	22.0	22.0	22.1
Top Quintile	9,300	10.5	169,070	41,540	127,540	24.6	39.7	36.4	55.3
All	88,460	100.0	44,760	7,910	36,850	17.7	100.0	100.0	100.0
Addendum									
80-90	5,270	6.0	105,090	21,800	83,290	20.7	14.0	13.5	16.4
90-95	2,280	2.6	148,920	33,290	115,630	22.4	8.6	8.1	10.9
95-99	1,470	1.7	243,310	59,460	183,850	24.4	9.1	8.3	12.5
Top 1 Percent	280	0.3	1,136,780	382,360	754,430	33.6	8.1	6.5	15.5
Top 0.1 Percent	30	*	4,991,510	1,776,930	3,214,570	35.6	3.7	2.9	7.5

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

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 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800.

(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 T17-0005
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	4,850	8.3	19,420	-270	19,700	-1.4	1.0	1.3	-0.1
Second Quintile	6,780	11.6	42,480	2,660	39,820	6.3	3.1	3.7	0.9
Middle Quintile	11,110	19.0	72,470	8,280	64,190	11.4	8.7	9.7	4.7
Fourth Quintile	15,920	27.2	116,300	18,440	97,860	15.9	19.9	21.2	15.0
Top Quintile	19,450	33.2	323,620	79,510	244,110	24.6	67.6	64.6	79.2
All	58,510	100.0	159,060	33,350	125,710	21.0	100.0	100.0	100.0
Addendum									
80-90	9,290	15.9	172,320	33,290	139,030	19.3	17.2	17.6	15.9
90-95	4,980	8.5	239,940	51,650	188,290	21.5	12.9	12.8	13.2
95-99	4,150	7.1	402,020	98,280	303,730	24.5	17.9	17.1	20.9
Top 1 Percent	1,030	1.8	1,782,240	557,070	1,225,170	31.3	19.7	17.1	29.3
Top 0.1 Percent	100	0.2	8,358,860	2,706,950	5,651,910	32.4	8.8	7.5	13.6

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

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

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(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 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800.

(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 T17-0005
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	6,890	30.1	18,540	-1,760	20,300	-9.5	10.2	12.7	-8.0
Second Quintile	7,180	31.4	37,720	1,550	36,170	4.1	21.6	23.5	7.4
Middle Quintile	4,850	21.2	62,650	7,410	55,240	11.8	24.2	24.2	23.7
Fourth Quintile	2,710	11.8	98,210	16,680	81,530	17.0	21.2	20.0	29.9
Top Quintile	1,220	5.3	236,620	58,350	178,270	24.7	22.9	19.7	47.0
All	22,890	100.0	54,900	6,610	48,290	12.0	100.0	100.0	100.0
Addendum									
80-90	740	3.2	145,570	30,360	115,210	20.9	8.6	7.7	14.9
90-95	330	1.4	200,130	44,050	156,090	22.0	5.2	4.6	9.5
95-99	120	0.5	343,070	87,590	255,480	25.5	3.3	2.8	7.1
Top 1 Percent	30	0.1	2,428,550	779,490	1,649,060	32.1	5.8	4.5	15.6
Top 0.1 Percent	0	*	14,100,290	4,664,100	9,436,190	33.1	3.8	2.9	10.4

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

Number of AMT Taxpayers (millions). Baseline: 4.9

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<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 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800.

(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 T17-0005
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	11,100	20.9	19,500	-1,690	21,190	-8.7	3.5	4.7	-1.6
Second Quintile	11,530	21.8	41,470	1,890	39,580	4.6	7.7	9.2	1.8
Middle Quintile	10,620	20.0	74,550	9,400	65,140	12.6	12.8	13.9	8.3
Fourth Quintile	10,080	19.0	127,110	21,770	105,340	17.1	20.7	21.3	18.2
Top Quintile	9,430	17.8	365,290	93,230	272,070	25.5	55.6	51.4	73.1
All	52,990	100.0	116,870	22,700	94,170	19.4	100.0	100.0	100.0
Addendum									
80-90	4,760	9.0	194,500	39,600	154,890	20.4	14.9	14.8	15.7
90-95	2,340	4.4	275,330	61,900	213,430	22.5	10.4	10.0	12.0
95-99	1,870	3.5	470,400	121,720	348,680	25.9	14.2	13.1	18.9
Top 1 Percent	470	0.9	2,131,700	681,210	1,450,490	32.0	16.1	13.6	26.5
Top 0.1 Percent	50	0.1	9,829,680	3,174,480	6,655,210	32.3	7.3	6.2	12.2

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

Number of AMT Taxpayers (millions). Baseline: 4.9

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(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 2017 dollars): 20% \$17,100; 40% \$31,400; 60% \$54,200; 80% \$89,900; 90% \$129,500; 95% \$182,000; 99% \$412,600; 99.9% \$1,672,800.

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(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 T17-0005
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	7,700	18.7	12,330	170	12,160	1.4	3.1	3.6	0.3
Second Quintile	10,730	26.0	25,440	600	24,840	2.4	8.9	10.3	1.3
Middle Quintile	9,120	22.1	48,340	2,640	45,700	5.5	14.4	16.2	4.9
Fourth Quintile	7,130	17.3	84,840	9,320	75,530	11.0	19.7	20.9	13.5
Top Quintile	6,230	15.1	267,980	63,190	204,790	23.6	54.3	49.5	79.7
All	41,290	100.0	74,370	11,950	62,420	16.1	100.0	100.0	100.0
Addendum									
80-90	3,120	7.6	131,980	21,240	110,740	16.1	13.4	13.4	13.4
90-95	1,560	3.8	187,900	35,630	152,260	19.0	9.5	9.2	11.2
95-99	1,210	2.9	322,150	73,460	248,690	22.8	12.7	11.7	18.0
Top 1 Percent	340	0.8	1,689,820	537,750	1,152,070	31.8	18.7	15.2	37.1
Top 0.1 Percent	40	0.1	7,272,320	2,387,060	4,885,260	32.8	9.9	7.9	20.2

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

Number of AMT Taxpayers (millions). Baseline: 4.9

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