

Table T17-0008
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2018 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	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

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0008
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2018 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	11,640	12.9	5,650	490	5,160	8.6	1.5	1.7	0.7
10-20	18,920	21.0	15,370	950	14,420	6.2	6.7	7.7	2.3
20-30	15,320	17.0	25,280	2,070	23,210	8.2	9.0	10.0	4.1
30-40	10,000	11.1	35,430	3,930	31,500	11.1	8.2	8.9	5.1
40-50	7,390	8.2	45,850	6,180	39,670	13.5	7.9	8.3	5.9
50-75	12,030	13.4	62,600	10,230	52,370	16.3	17.4	17.8	15.9
75-100	6,070	6.7	88,060	17,250	70,810	19.6	12.4	12.1	13.6
100-200	6,540	7.3	135,190	29,510	105,670	21.8	20.5	19.5	25.0
200-500	1,280	1.4	285,340	72,540	212,800	25.4	8.5	7.7	12.0
500-1,000	140	0.2	689,700	205,370	484,330	29.8	2.3	1.9	3.7
More than 1,000	80	0.1	3,052,600	1,106,780	1,945,810	36.3	5.6	4.4	11.4
All	90,040	100.0	47,960	8,590	39,370	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0008
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 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	740	1.2	5,140	130	5,020	2.5	0.0	0.1	0.0
10-20	1,610	2.7	15,900	60	15,840	0.4	0.3	0.3	0.0
20-30	2,600	4.4	25,720	240	25,480	0.9	0.7	0.8	0.0
30-40	2,710	4.5	35,680	1,200	34,480	3.4	1.0	1.2	0.2
40-50	2,780	4.7	46,020	2,880	43,140	6.3	1.3	1.5	0.4
50-75	7,490	12.6	63,960	6,110	57,850	9.6	4.7	5.4	2.1
75-100	7,960	13.3	89,310	11,500	77,820	12.9	7.0	7.7	4.2
100-200	21,590	36.2	145,310	25,660	119,660	17.7	30.8	32.3	25.3
200-500	9,900	16.6	293,310	65,770	227,540	22.4	28.5	28.1	29.7
500-1,000	1,340	2.3	691,840	191,940	499,900	27.7	9.1	8.4	11.8
More than 1,000	560	1.0	3,100,340	1,016,930	2,083,410	32.8	17.2	14.7	26.2
All	59,680	100.0	170,910	36,670	134,240	21.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

* 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 T17-0008
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 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	750	3.2	6,870	-710	7,580	-10.4	0.4	0.5	-0.3
10-20	3,040	13.1	15,830	-1,870	17,710	-11.8	3.5	4.5	-3.3
20-30	3,950	17.0	25,440	-1,170	26,600	-4.6	7.4	8.8	-2.7
30-40	3,570	15.4	35,580	1,180	34,410	3.3	9.3	10.3	2.4
40-50	2,710	11.7	45,800	3,240	42,560	7.1	9.1	9.7	5.1
50-75	4,270	18.3	62,610	6,960	55,650	11.1	19.6	19.9	17.2
75-100	2,240	9.6	87,850	13,020	74,830	14.8	14.4	14.1	16.9
100-200	2,300	9.9	133,840	25,420	108,420	19.0	22.5	20.9	33.9
200-500	350	1.5	265,510	63,120	202,400	23.8	6.9	6.0	12.9
500-1,000	30	0.1	685,500	195,830	489,670	28.6	1.6	1.3	3.5
More than 1,000	10	0.1	5,257,670	1,747,840	3,509,830	33.2	5.4	4.2	14.3
All	23,270	100.0	58,680	7,410	51,270	12.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0008
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2018 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	1,140	2.1	6,650	-760	7,410	-11.4	0.1	0.2	-0.1
10-20	4,310	8.1	15,830	-1,970	17,800	-12.5	1.0	1.4	-0.6
20-30	5,900	11.0	25,500	-1,300	26,800	-5.1	2.2	2.9	-0.6
30-40	4,970	9.3	35,570	680	34,890	1.9	2.6	3.2	0.3
40-50	4,080	7.6	45,940	2,830	43,110	6.2	2.8	3.3	0.9
50-75	7,500	14.0	63,130	6,630	56,500	10.5	7.0	7.9	3.7
75-100	5,380	10.1	88,910	12,420	76,490	14.0	7.1	7.6	4.9
100-200	12,810	24.0	144,620	25,750	118,870	17.8	27.5	28.2	24.4
200-500	5,940	11.1	291,760	65,980	225,780	22.6	25.7	24.9	29.0
500-1,000	820	1.5	692,280	194,610	497,670	28.1	8.4	7.6	11.8
More than 1,000	340	0.6	3,141,940	1,036,800	2,105,140	33.0	15.9	13.3	26.2
All	53,430	100.0	126,320	25,300	101,020	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

(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 T17-0008
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2018 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	1,940	4.4	5,390	90	5,300	1.8	0.3	0.4	0.0
10-20	7,590	17.3	15,940	240	15,700	1.5	3.5	4.1	0.3
20-30	7,360	16.7	25,200	610	24,590	2.4	5.3	6.2	0.8
30-40	4,590	10.5	35,400	1,220	34,180	3.4	4.7	5.4	1.0
40-50	3,460	7.9	45,710	2,360	43,340	5.2	4.5	5.1	1.4
50-75	5,990	13.6	62,870	4,810	58,060	7.7	10.8	11.9	5.0
75-100	4,210	9.6	88,450	9,840	78,620	11.1	10.7	11.4	7.1
100-200	6,110	13.9	139,530	22,270	117,270	16.0	24.4	24.6	23.4
200-500	1,880	4.3	296,830	65,990	230,840	22.2	15.9	14.9	21.4
500-1,000	280	0.6	697,210	192,560	504,650	27.6	5.5	4.8	9.1
More than 1,000	150	0.3	3,489,130	1,167,900	2,321,230	33.5	14.9	11.9	30.2
All	43,950	100.0	79,580	13,200	66,370	16.6	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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<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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