

**Table T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2018 <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
<b>Lowest Quintile</b>	48,780	27.7	14,600	600	14,000	4.1	4.4	5.3	0.9
<b>Second Quintile</b>	38,760	22.0	36,370	3,150	33,220	8.7	8.7	9.9	3.8
<b>Middle Quintile</b>	34,290	19.5	66,960	9,260	57,710	13.8	14.2	15.2	9.9
<b>Fourth Quintile</b>	28,870	16.4	115,950	20,100	95,850	17.3	20.7	21.3	18.1
<b>Top Quintile</b>	24,300	13.8	347,920	88,640	259,280	25.5	52.2	48.5	67.1
<b>All</b>	176,100	100.0	91,930	18,220	73,720	19.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,490	7.1	182,130	36,690	145,440	20.2	14.1	14.0	14.3
<b>90-95</b>	6,020	3.4	259,830	57,040	202,790	22.0	9.7	9.4	10.7
<b>95-99</b>	4,650	2.6	440,180	111,070	329,110	25.2	12.7	11.8	16.1
<b>Top 1 Percent</b>	1,140	0.7	2,250,600	732,340	1,518,260	32.5	15.9	13.4	26.1
<b>Top 0.1 Percent</b>	120	0.1	10,609,590	3,542,520	7,067,070	33.4	7.6	6.3	12.8

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

Number of AMT Taxpayers (millions). Baseline: 5.2

\* 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% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	39,180	22.3	13,630	110	13,520	0.8	3.3	4.1	0.1
<b>Second Quintile</b>	37,020	21.0	32,000	2,310	29,690	7.2	7.3	8.5	2.7
<b>Middle Quintile</b>	35,060	19.9	58,430	7,360	51,070	12.6	12.7	13.8	8.0
<b>Fourth Quintile</b>	32,600	18.5	100,930	16,900	84,030	16.7	20.3	21.1	17.2
<b>Top Quintile</b>	31,130	17.7	294,310	74,020	220,290	25.2	56.6	52.8	71.8
<b>All</b>	176,100	100.0	91,930	18,220	73,720	19.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,920	9.0	155,450	31,000	124,450	19.9	15.3	15.3	15.4
<b>90-95</b>	7,840	4.5	221,670	48,770	172,900	22.0	10.7	10.4	11.9
<b>95-99</b>	5,990	3.4	376,890	93,390	283,500	24.8	13.9	13.1	17.4
<b>Top 1 Percent</b>	1,390	0.8	1,940,660	626,270	1,314,390	32.3	16.6	14.1	27.1
<b>Top 0.1 Percent</b>	140	0.1	9,276,300	3,100,270	6,176,040	33.4	7.9	6.6	13.4

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

Number of AMT Taxpayers (millions). Baseline: 5.2

\* 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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	26,620	29.6	10,700	640	10,060	6.0	6.6	7.6	2.2
<b>Second Quintile</b>	22,430	24.9	25,270	2,100	23,170	8.3	13.1	14.7	6.1
<b>Middle Quintile</b>	17,990	20.0	44,230	5,970	38,270	13.5	18.4	19.4	13.9
<b>Fourth Quintile</b>	12,850	14.3	72,790	13,050	59,730	17.9	21.7	21.7	21.7
<b>Top Quintile</b>	9,550	10.6	181,610	45,290	136,320	24.9	40.1	36.7	55.9
<b>All</b>	90,040	100.0	47,960	8,590	39,370	17.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,380	6.0	111,500	23,360	88,140	21.0	13.9	13.4	16.3
<b>90-95</b>	2,360	2.6	157,050	35,410	121,640	22.5	8.6	8.1	10.8
<b>95-99</b>	1,520	1.7	258,310	63,950	194,360	24.8	9.1	8.3	12.5
<b>Top 1 Percent</b>	290	0.3	1,292,820	439,310	853,510	34.0	8.6	6.9	16.3
<b>Top 0.1 Percent</b>	30	*	5,871,560	2,099,220	3,772,340	35.8	4.0	3.1	8.0

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

Number of AMT Taxpayers (millions). Baseline: 5.2

\* 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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	4,940	8.3	20,510	-170	20,680	-0.8	1.0	1.3	0.0
<b>Second Quintile</b>	6,900	11.6	45,500	3,100	42,390	6.8	3.1	3.7	1.0
<b>Middle Quintile</b>	11,360	19.0	77,740	9,130	68,610	11.7	8.7	9.7	4.7
<b>Fourth Quintile</b>	16,300	27.3	123,430	19,810	103,620	16.1	19.7	21.1	14.8
<b>Top Quintile</b>	19,780	33.2	349,730	87,880	261,860	25.1	67.8	64.7	79.4
<b>All</b>	59,680	100.0	170,910	36,670	134,240	21.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,500	15.9	181,610	35,360	146,260	19.5	16.9	17.3	15.3
<b>90-95</b>	5,020	8.4	254,180	55,440	198,740	21.8	12.5	12.5	12.7
<b>95-99</b>	4,230	7.1	422,820	104,610	318,210	24.7	17.5	16.8	20.2
<b>Top 1 Percent</b>	1,040	1.7	2,054,280	657,750	1,396,530	32.0	20.9	18.1	31.2
<b>Top 0.1 Percent</b>	100	0.2	9,902,920	3,285,580	6,617,340	33.2	9.5	8.1	14.7

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

Number of AMT Taxpayers (millions). Baseline: 5.2

\* 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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	7,240	31.1	19,740	-1,710	21,450	-8.6	10.5	13.0	-7.2
<b>Second Quintile</b>	7,100	30.5	40,380	2,050	38,330	5.1	21.0	22.8	8.5
<b>Middle Quintile</b>	4,900	21.1	67,110	8,230	58,870	12.3	24.1	24.2	23.4
<b>Fourth Quintile</b>	2,730	11.8	104,730	18,000	86,730	17.2	21.0	19.9	28.5
<b>Top Quintile</b>	1,250	5.4	255,750	64,260	191,500	25.1	23.5	20.1	46.7
<b>All</b>	23,270	100.0	58,680	7,410	51,270	12.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	760	3.3	154,240	32,430	121,810	21.0	8.6	7.8	14.3
<b>90-95</b>	330	1.4	212,090	47,350	164,740	22.3	5.1	4.5	9.0
<b>95-99</b>	140	0.6	354,670	90,960	263,710	25.7	3.6	3.0	7.2
<b>Top 1 Percent</b>	30	0.1	2,924,730	957,490	1,967,250	32.7	6.3	4.8	16.2
<b>Top 0.1 Percent</b>	0	*	16,886,040	5,683,620	11,202,420	33.7	4.1	3.1	11.0

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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(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 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	11,400	21.3	20,690	-1,650	22,330	-8.0	3.5	4.7	-1.4
<b>Second Quintile</b>	11,420	21.4	44,460	2,440	42,020	5.5	7.5	8.9	2.1
<b>Middle Quintile</b>	10,780	20.2	80,050	10,370	69,680	13.0	12.8	13.9	8.3
<b>Fourth Quintile</b>	10,130	19.0	135,440	23,520	111,920	17.4	20.3	21.0	17.6
<b>Top Quintile</b>	9,470	17.7	400,530	104,700	295,840	26.1	56.2	51.9	73.3
<b>All</b>	53,430	100.0	126,320	25,300	101,020	20.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,750	8.9	205,550	42,170	163,380	20.5	14.5	14.4	14.8
<b>90-95</b>	2,380	4.5	291,900	66,450	225,450	22.8	10.3	9.9	11.7
<b>95-99</b>	1,860	3.5	497,660	130,150	367,510	26.2	13.7	12.7	17.9
<b>Top 1 Percent</b>	480	0.9	2,510,160	820,500	1,689,660	32.7	17.7	14.9	28.9
<b>Top 0.1 Percent</b>	50	0.1	11,647,050	3,849,380	7,797,660	33.1	8.3	7.0	13.7

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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(1) Calendar year. Baseline is current law. For a description of current law, see:

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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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T17-0009**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <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
<b>Lowest Quintile</b>	7,760	17.7	12,910	200	12,710	1.6	2.9	3.4	0.3
<b>Second Quintile</b>	12,000	27.3	27,010	650	26,360	2.4	9.3	10.8	1.4
<b>Middle Quintile</b>	9,540	21.7	51,560	2,990	48,570	5.8	14.1	15.9	4.9
<b>Fourth Quintile</b>	7,630	17.4	90,370	10,400	79,970	11.5	19.7	20.9	13.7
<b>Top Quintile</b>	6,630	15.1	287,440	69,560	217,880	24.2	54.5	49.5	79.4
<b>All</b>	43,950	100.0	79,580	13,200	66,370	16.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,360	7.6	140,140	23,320	116,820	16.6	13.5	13.5	13.5
<b>90-95</b>	1,600	3.6	198,250	38,400	159,850	19.4	9.1	8.8	10.6
<b>95-99</b>	1,320	3.0	338,490	78,630	259,850	23.2	12.7	11.7	17.8
<b>Top 1 Percent</b>	360	0.8	1,893,990	613,960	1,280,040	32.4	19.2	15.6	37.5
<b>Top 0.1 Percent</b>	40	0.1	8,634,630	2,894,380	5,740,250	33.5	10.1	8.1	20.4

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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.