

Table T17-0011
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2019 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	48,930	27.6	15,190	640	14,550	4.2	4.4	5.3	0.9
Second Quintile	39,320	22.2	37,840	3,360	34,480	8.9	8.8	10.0	3.9
Middle Quintile	34,350	19.4	69,760	9,730	60,030	14.0	14.2	15.3	9.9
Fourth Quintile	28,870	16.3	119,870	20,890	98,980	17.4	20.5	21.2	17.8
Top Quintile	24,560	13.9	360,120	93,000	267,120	25.8	52.3	48.6	67.4
All	177,230	100.0	95,380	19,130	76,250	20.1	100.0	100.0	100.0
Addendum									
80-90	12,610	7.1	187,000	37,830	149,170	20.2	14.0	13.9	14.1
90-95	6,090	3.4	266,990	59,090	207,900	22.1	9.6	9.4	10.6
95-99	4,710	2.7	451,970	115,260	336,710	25.5	12.6	11.7	16.0
Top 1 Percent	1,150	0.7	2,374,200	785,870	1,588,330	33.1	16.2	13.5	26.7
Top 0.1 Percent	120	0.1	11,123,710	3,789,950	7,333,770	34.1	7.7	6.4	13.1

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% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	39,420	22.2	14,200	160	14,030	1.2	3.3	4.1	0.2
Second Quintile	37,470	21.1	33,360	2,480	30,880	7.5	7.4	8.6	2.7
Middle Quintile	34,980	19.7	60,970	7,750	53,210	12.7	12.6	13.8	8.0
Fourth Quintile	32,710	18.5	104,300	17,540	86,760	16.8	20.2	21.0	16.9
Top Quintile	31,470	17.8	304,440	77,560	226,880	25.5	56.7	52.8	72.0
All	177,230	100.0	95,380	19,130	76,250	20.1	100.0	100.0	100.0
Addendum									
80-90	16,060	9.1	159,760	31,940	127,810	20.0	15.2	15.2	15.1
90-95	7,940	4.5	227,290	50,290	177,000	22.1	10.7	10.4	11.8
95-99	6,070	3.4	386,530	96,840	289,690	25.1	13.9	13.0	17.3
Top 1 Percent	1,400	0.8	2,048,910	672,930	1,375,980	32.8	16.9	14.2	27.7
Top 0.1 Percent	140	0.1	9,718,090	3,316,180	6,401,910	34.1	8.1	6.7	13.7

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	26,600	29.4	11,150	700	10,450	6.3	6.6	7.5	2.3
Second Quintile	22,780	25.2	26,400	2,210	24,190	8.4	13.3	14.9	6.2
Middle Quintile	17,720	19.6	45,950	6,200	39,750	13.5	18.0	19.0	13.4
Fourth Quintile	12,850	14.2	75,210	13,510	61,700	18.0	21.4	21.4	21.2
Top Quintile	9,760	10.8	188,190	47,490	140,700	25.2	40.7	37.1	56.7
All	90,380	100.0	50,000	9,050	40,950	18.1	100.0	100.0	100.0
Addendum									
80-90	5,430	6.0	114,760	24,150	90,600	21.1	13.8	13.3	16.0
90-95	2,480	2.7	161,500	36,790	124,710	22.8	8.9	8.4	11.2
95-99	1,570	1.7	266,230	66,960	199,270	25.2	9.2	8.4	12.8
Top 1 Percent	290	0.3	1,366,290	469,560	896,730	34.4	8.8	7.1	16.7
Top 0.1 Percent	30	*	6,234,160	2,255,000	3,979,160	36.2	4.1	3.2	8.3

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	5,000	8.3	21,210	-90	21,300	-0.4	1.0	1.3	0.0
Second Quintile	6,950	11.5	47,600	3,410	44,190	7.2	3.1	3.7	1.0
Middle Quintile	11,530	19.2	81,000	9,700	71,290	12.0	8.8	9.9	4.8
Fourth Quintile	16,390	27.2	127,490	20,580	106,910	16.2	19.6	21.0	14.6
Top Quintile	19,920	33.1	362,800	92,400	270,400	25.5	67.8	64.6	79.5
All	60,210	100.0	177,050	38,480	138,570	21.7	100.0	100.0	100.0
Addendum									
80-90	9,600	16.0	186,480	36,390	150,090	19.5	16.8	17.3	15.1
90-95	5,010	8.3	261,830	57,340	204,490	21.9	12.3	12.3	12.4
95-99	4,260	7.1	434,240	108,540	325,710	25.0	17.4	16.6	20.0
Top 1 Percent	1,040	1.7	2,180,410	710,910	1,469,500	32.6	21.3	18.4	32.0
Top 0.1 Percent	100	0.2	10,479,240	3,552,220	6,927,020	33.9	9.8	8.3	15.3

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	7,420	31.7	20,460	-1,660	22,110	-8.1	10.8	13.4	-7.0
Second Quintile	7,130	30.4	41,950	2,300	39,650	5.5	21.4	23.1	9.3
Middle Quintile	4,900	20.9	69,620	8,640	60,970	12.4	24.3	24.4	24.0
Fourth Quintile	2,730	11.7	107,950	18,630	89,320	17.3	21.1	19.9	28.9
Top Quintile	1,230	5.2	255,790	64,100	191,690	25.1	22.4	19.2	44.7
All	23,450	100.0	59,730	7,510	52,220	12.6	100.0	100.0	100.0
Addendum									
80-90	750	3.2	158,560	33,330	125,230	21.0	8.5	7.7	14.2
90-95	320	1.3	219,200	49,190	170,010	22.4	4.9	4.4	8.8
95-99	140	0.6	365,620	93,990	271,630	25.7	3.5	3.0	7.2
Top 1 Percent	30	0.1	2,788,960	927,870	1,861,090	33.3	5.5	4.2	14.5
Top 0.1 Percent	0	*	14,305,870	4,931,130	9,374,740	34.5	3.3	2.5	9.2

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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	11,490	21.4	21,410	-1,620	23,030	-7.6	3.5	4.7	-1.3
Second Quintile	11,450	21.3	46,390	2,750	43,640	5.9	7.6	8.9	2.2
Middle Quintile	10,930	20.3	83,390	10,940	72,450	13.1	13.0	14.2	8.4
Fourth Quintile	10,250	19.1	139,940	24,440	115,500	17.5	20.4	21.2	17.6
Top Quintile	9,420	17.5	415,350	109,900	305,450	26.5	55.8	51.5	72.9
All	53,770	100.0	130,430	26,410	104,020	20.3	100.0	100.0	100.0
Addendum									
80-90	4,720	8.8	211,730	43,610	168,120	20.6	14.2	14.2	14.5
90-95	2,390	4.4	300,510	68,840	231,670	22.9	10.2	9.9	11.6
95-99	1,850	3.4	511,810	134,860	376,950	26.4	13.5	12.4	17.5
Top 1 Percent	480	0.9	2,627,410	873,390	1,754,020	33.2	17.9	15.0	29.4
Top 0.1 Percent	50	0.1	12,144,890	4,108,350	8,036,540	33.8	8.2	6.8	13.8

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0011
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 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	7,890	17.4	13,480	210	13,270	1.6	2.8	3.3	0.3
Second Quintile	12,440	27.5	28,210	700	27,510	2.5	9.3	10.9	1.4
Middle Quintile	9,670	21.4	53,580	3,260	50,320	6.1	13.7	15.5	4.9
Fourth Quintile	7,770	17.2	92,910	10,830	82,080	11.7	19.1	20.4	13.1
Top Quintile	7,050	15.6	296,140	73,050	223,080	24.7	55.3	50.2	80.0
All	45,260	100.0	83,370	14,220	69,160	17.1	100.0	100.0	100.0
Addendum									
80-90	3,560	7.9	143,820	24,240	119,580	16.9	13.6	13.6	13.4
90-95	1,740	3.9	203,480	40,030	163,460	19.7	9.4	9.1	10.8
95-99	1,380	3.1	349,640	83,120	266,520	23.8	12.8	11.7	17.8
Top 1 Percent	370	0.8	2,010,500	664,830	1,345,670	33.1	19.6	15.8	38.0
Top 0.1 Percent	40	0.1	9,199,520	3,153,340	6,046,180	34.3	10.4	8.3	21.0

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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