

**Table T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	45,210	26.3	14,170	420	13,760	2.9	4.0	4.7	0.7
Second Quintile	37,820	22.0	36,450	2,760	33,690	7.6	8.6	9.7	3.7
Middle Quintile	34,460	20.0	65,640	7,940	57,690	12.1	14.1	15.1	9.6
Fourth Quintile	28,920	16.8	114,370	17,690	96,680	15.5	20.6	21.2	17.9
Top Quintile	24,350	14.2	347,940	79,670	268,270	22.9	52.8	49.5	68.0
All	172,000	100.0	93,390	16,600	76,790	17.8	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,570	7.3	183,520	33,680	149,840	18.4	14.4	14.3	14.8
90-95	6,020	3.5	261,210	51,890	209,320	19.9	9.8	9.5	10.9
95-99	4,640	2.7	445,070	98,310	346,760	22.1	12.9	12.2	16.0
Top 1 Percent	1,130	0.7	2,240,150	662,690	1,577,460	29.6	15.8	13.5	26.2
Top 0.1 Percent	120	0.1	10,810,380	3,308,850	7,501,530	30.6	7.7	6.5	13.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$25,100; 40% \$49,300; 60% \$85,900; 80% \$153,300; 90% \$222,900; 95% \$319,100; 99% \$754,800; 99.9% \$3,318,600.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	37,270	21.7	13,320	-120	13,430	-0.9	3.1	3.8	-0.2
Second Quintile	34,960	20.3	32,490	1,870	30,620	5.8	7.1	8.1	2.3
Middle Quintile	34,920	20.3	57,930	6,460	51,480	11.1	12.6	13.6	7.9
Fourth Quintile	32,900	19.1	99,620	15,020	84,600	15.1	20.4	21.1	17.3
Top Quintile	30,720	17.9	297,160	67,310	229,850	22.7	56.8	53.5	72.4
All	172,000	100.0	93,390	16,600	76,790	17.8	100.0	100.0	100.0
<b>Addendum</b>									
80-90	15,690	9.1	157,200	28,510	128,680	18.1	15.4	15.3	15.7
90-95	7,740	4.5	225,250	44,780	180,480	19.9	10.9	10.6	12.1
95-99	5,910	3.4	383,050	83,820	299,230	21.9	14.1	13.4	17.4
Top 1 Percent	1,380	0.8	1,928,620	565,490	1,363,130	29.3	16.5	14.2	27.3
Top 0.1 Percent	140	0.1	9,390,970	2,872,290	6,518,680	30.6	8.0	6.8	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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

<https://www.taxpolicycenter.org/resources/income-measure-used->

(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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	22,870	27.9	10,450	470	9,970	4.5	5.8	6.7	1.6
Second Quintile	18,580	22.7	25,120	2,120	23,000	8.4	11.3	12.5	5.6
Middle Quintile	17,410	21.3	44,350	5,760	38,590	13.0	18.7	19.6	14.3
Fourth Quintile	13,360	16.3	72,410	11,990	60,420	16.6	23.4	23.5	22.8
Top Quintile	9,050	11.0	185,560	43,030	142,540	23.2	40.6	37.6	55.5
All	81,940	100.0	50,450	8,560	41,890	17.0	100.0	100.0	100.0
<b>Addendum</b>									
80-90	5,150	6.3	112,070	21,840	90,220	19.5	14.0	13.5	16.0
90-95	2,140	2.6	159,540	33,000	126,540	20.7	8.3	7.9	10.1
95-99	1,460	1.8	262,460	60,070	202,390	22.9	9.3	8.6	12.5
Top 1 Percent	290	0.4	1,282,660	403,130	879,530	31.4	9.1	7.5	16.9
Top 0.1 Percent	30	*	6,026,220	2,015,220	4,011,000	33.4	4.3	3.4	8.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	7,090	11.2	17,410	-130	17,540	-0.7	1.2	1.5	-0.1
Second Quintile	8,460	13.3	42,570	2,050	40,520	4.8	3.5	4.1	0.9
Middle Quintile	11,470	18.1	75,550	7,370	68,180	9.8	8.5	9.4	4.4
Fourth Quintile	16,080	25.4	122,720	17,440	105,280	14.2	19.3	20.4	14.5
Top Quintile	19,910	31.4	347,880	77,930	269,950	22.4	67.6	64.7	80.1
All	63,440	100.0	161,440	30,540	130,900	18.9	100.0	100.0	100.0
<b>Addendum</b>									
80-90	9,520	15.0	183,020	32,150	150,870	17.6	17.0	17.3	15.8
90-95	5,170	8.1	254,840	49,980	204,860	19.6	12.9	12.7	13.3
95-99	4,210	6.6	428,590	92,520	336,070	21.6	17.6	17.0	20.1
Top 1 Percent	1,010	1.6	2,034,400	589,500	1,444,910	29.0	20.1	17.6	30.9
Top 0.1 Percent	100	0.2	9,865,150	2,990,520	6,874,630	30.3	9.3	8.0	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	6,930	29.8	18,660	-2,120	20,780	-11.4	9.5	11.9	-10.3
Second Quintile	7,290	31.3	39,880	870	39,010	2.2	21.4	23.5	4.4
Middle Quintile	5,160	22.2	65,920	6,520	59,390	9.9	25.1	25.3	23.5
Fourth Quintile	2,650	11.4	103,390	15,880	87,510	15.4	20.2	19.1	29.4
Top Quintile	1,190	5.1	268,930	63,440	205,490	23.6	23.7	20.2	52.9
All	23,260	100.0	58,290	6,160	52,130	10.6	100.0	100.0	100.0
<b>Addendum</b>									
80-90	740	3.2	154,310	29,580	124,740	19.2	8.5	7.6	15.3
90-95	300	1.3	211,390	43,630	167,770	20.6	4.7	4.2	9.2
95-99	120	0.5	364,870	89,770	275,100	24.6	3.2	2.7	7.5
Top 1 Percent	30	0.1	3,264,050	984,180	2,279,870	30.2	7.3	5.7	20.8
Top 0.1 Percent	0	0.0	20,947,390	6,346,430	14,600,960	30.3	5.2	4.1	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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	
Lowest Quintile	11,230	21.2	19,610	-2,060	21,660	-10.5	3.3	4.5	-2.0
Second Quintile	11,650	22.0	43,610	1,270	42,340	2.9	7.7	9.0	1.3
Middle Quintile	10,810	20.4	77,990	8,400	69,590	10.8	12.7	13.8	7.7
Fourth Quintile	9,850	18.6	134,860	20,970	113,890	15.6	20.0	20.5	17.6
Top Quintile	9,260	17.5	404,260	95,240	309,020	23.6	56.4	52.4	75.2
All	53,040	100.0	125,090	22,120	102,970	17.7	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,700	8.9	207,800	39,050	168,760	18.8	14.7	14.5	15.6
90-95	2,250	4.3	295,840	60,670	235,170	20.5	10.0	9.7	11.7
95-99	1,840	3.5	502,610	115,420	387,200	23.0	13.9	13.0	18.1
Top 1 Percent	480	0.9	2,475,100	735,080	1,740,030	29.7	17.8	15.2	29.9
Top 0.1 Percent	50	0.1	12,020,440	3,619,750	8,400,690	30.1	8.5	7.2	14.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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 T18-0064**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**  
**Baseline: Current Law**

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
Lowest Quintile	7,180	17.6	12,730	170	12,560	1.4	2.7	3.1	0.3
Second Quintile	9,860	24.1	28,650	730	27,920	2.5	8.2	9.4	1.4
Middle Quintile	9,000	22.0	52,380	2,760	49,620	5.3	13.7	15.3	4.9
Fourth Quintile	7,850	19.2	89,820	8,980	80,840	10.0	20.5	21.7	13.8
Top Quintile	6,520	16.0	288,940	61,830	227,110	21.4	54.8	50.6	79.1
All	40,870	100.0	84,080	12,470	71,620	14.8	100.0	100.0	100.0
<b>Addendum</b>									
80-90	3,290	8.1	140,540	20,700	119,850	14.7	13.5	13.5	13.4
90-95	1,610	3.9	202,680	34,360	168,320	17.0	9.5	9.3	10.9
95-99	1,280	3.1	345,590	69,260	276,330	20.0	12.9	12.1	17.4
Top 1 Percent	340	0.8	1,945,240	569,750	1,375,490	29.3	19.0	15.7	37.5
Top 0.1 Percent	40	0.1	8,579,970	2,644,880	5,935,080	30.8	10.3	8.4	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law in place for 2018 as of 8/23/2018. For more information on TPC's baseline definitions, 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 2018 dollars): 20% \$17,300; 40% \$32,900; 60% \$55,900; 80% \$93,900; 90% \$135,200; 95% \$190,600; 99% \$435,700; 99.9% \$1,897,500.

(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.