

**Table T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	14,436	8.2	6,063	548	5,515	9.0	0.5	0.6	0.2
<b>10-20</b>	25,141	14.4	16,107	807	15,300	5.0	2.5	3.0	0.6
<b>20-30</b>	22,741	13.0	26,469	1,710	24,759	6.5	3.7	4.3	1.2
<b>30-40</b>	16,045	9.2	37,201	3,441	33,760	9.3	3.7	4.2	1.6
<b>40-50</b>	13,357	7.6	47,921	5,587	42,335	11.7	3.9	4.4	2.2
<b>50-75</b>	24,181	13.8	65,918	9,259	56,659	14.1	9.8	10.6	6.7
<b>75-100</b>	16,514	9.4	92,693	15,137	77,556	16.3	9.4	9.9	7.4
<b>100-200</b>	28,453	16.3	148,076	28,133	119,943	19.0	25.8	26.3	23.8
<b>200-500</b>	10,793	6.2	301,023	69,668	231,355	23.1	19.9	19.2	22.3
<b>500-1,000</b>	1,356	0.8	718,418	203,387	515,030	28.3	6.0	5.4	8.2
<b>More than 1,000</b>	761	0.4	3,274,146	1,133,653	2,140,493	34.6	15.2	12.5	25.6
<b>All</b>	175,149	100.0	93,387	19,235	74,152	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

(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 T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	12,486	14.2	6,006	640	5,366	10.7	1.8	2.0	1.0
<b>10-20</b>	19,246	21.8	15,986	1,179	14,807	7.4	7.3	8.3	2.9
<b>20-30</b>	15,072	17.1	26,358	2,424	23,933	9.2	9.4	10.5	4.7
<b>30-40</b>	9,321	10.6	37,163	4,448	32,715	12.0	8.2	8.9	5.3
<b>40-50</b>	7,512	8.5	47,952	6,841	41,110	14.3	8.5	9.0	6.5
<b>50-75</b>	11,365	12.9	65,384	11,282	54,102	17.3	17.6	17.9	16.3
<b>75-100</b>	5,776	6.5	91,740	18,533	73,207	20.2	12.6	12.3	13.6
<b>100-200</b>	5,523	6.3	139,282	30,672	108,610	22.0	18.2	17.5	21.6
<b>200-500</b>	1,012	1.2	290,159	76,474	213,686	26.4	7.0	6.3	9.9
<b>500-1,000</b>	115	0.1	724,597	230,079	494,518	31.8	2.0	1.7	3.4
<b>More than 1,000</b>	91	0.1	3,393,110	1,261,369	2,131,741	37.2	7.3	5.7	14.6
<b>All</b>	88,250	100.0	47,807	8,902	38,905	18.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

(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) 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 T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	808	1.4	5,339	228	5,112	4.3	*	0.1	*
<b>10-20</b>	1,779	3.0	16,592	518	16,075	3.1	0.3	0.4	*
<b>20-30</b>	2,762	4.7	26,860	850	26,010	3.2	0.7	0.9	0.1
<b>30-40</b>	2,810	4.8	37,394	1,886	35,508	5.0	1.0	1.2	0.2
<b>40-50</b>	2,842	4.8	48,095	3,593	44,502	7.5	1.3	1.6	0.4
<b>50-75</b>	7,581	12.9	67,014	7,040	59,974	10.5	4.9	5.6	2.3
<b>75-100</b>	8,005	13.6	93,593	12,797	80,796	13.7	7.2	8.0	4.4
<b>100-200</b>	20,313	34.6	151,513	27,500	124,013	18.2	29.6	31.2	24.0
<b>200-500</b>	9,436	16.1	302,557	68,862	233,695	22.8	27.4	27.3	28.0
<b>500-1,000</b>	1,203	2.1	717,741	200,476	517,266	27.9	8.3	7.7	10.4
<b>More than 1,000</b>	638	1.1	3,186,758	1,090,103	2,096,655	34.2	19.5	16.5	29.9
<b>All</b>	58,693	100.0	177,317	39,595	137,722	22.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

(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 T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	986	3.9	7,369	-422	7,791	-5.7	0.5	0.6	-0.2
<b>10-20</b>	3,812	15.1	16,489	-1,034	17,523	-6.3	4.4	5.3	-2.1
<b>20-30</b>	4,551	18.1	26,585	-313	26,898	-1.2	8.4	9.7	-0.8
<b>30-40</b>	3,581	14.2	37,132	1,776	35,356	4.8	9.2	10.1	3.4
<b>40-50</b>	2,709	10.8	47,680	3,886	43,794	8.2	9.0	9.4	5.7
<b>50-75</b>	4,616	18.3	65,421	7,556	57,866	11.6	20.9	21.2	18.8
<b>75-100</b>	2,399	9.5	91,912	14,276	77,636	15.5	15.3	14.8	18.4
<b>100-200</b>	2,186	8.7	139,467	26,843	112,624	19.3	21.1	19.6	31.6
<b>200-500</b>	275	1.1	288,279	69,467	218,812	24.1	5.5	4.8	10.3
<b>500-1,000</b>	25	0.1	717,564	212,749	504,816	29.7	1.3	1.0	2.9
<b>More than 1,000</b>	16	0.1	4,036,724	1,388,128	2,648,596	34.4	4.5	3.4	12.0
<b>All</b>	25,211	100.0	57,257	7,374	49,883	12.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

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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

<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 T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,284	2.5	7,081	-459	7,541	-6.5	0.1	0.2	*
<b>10-20</b>	4,581	9.0	16,468	-1,060	17,528	-6.4	1.1	1.5	-0.3
<b>20-30</b>	5,635	11.1	26,647	-463	27,109	-1.7	2.2	2.9	-0.2
<b>30-40</b>	4,503	8.9	37,233	1,416	35,817	3.8	2.5	3.0	0.5
<b>40-50</b>	3,579	7.0	47,821	3,614	44,207	7.6	2.5	3.0	0.9
<b>50-75</b>	7,126	14.0	66,079	7,456	58,623	11.3	7.0	7.9	3.8
<b>75-100</b>	5,301	10.4	93,201	13,502	79,699	14.5	7.3	7.9	5.1
<b>100-200</b>	11,978	23.6	151,099	27,489	123,610	18.2	26.9	27.8	23.3
<b>200-500</b>	5,469	10.8	305,621	69,654	235,967	22.8	24.8	24.3	27.0
<b>500-1,000</b>	728	1.4	716,778	201,805	514,973	28.2	7.7	7.0	10.4
<b>More than 1,000</b>	382	0.8	3,183,716	1,094,079	2,089,637	34.4	18.1	15.0	29.6
<b>All</b>	50,858	100.0	132,410	27,798	104,612	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

\* Less than 0.05

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(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 T15-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,967	4.5	5,719	157	5,561	2.8	0.3	0.4	0.1
<b>10-20</b>	7,651	17.5	16,498	292	16,206	1.8	3.5	4.2	0.4
<b>20-30</b>	7,280	16.7	26,363	745	25,618	2.8	5.4	6.4	0.9
<b>30-40</b>	4,538	10.4	37,061	1,589	35,472	4.3	4.7	5.5	1.1
<b>40-50</b>	3,685	8.4	47,837	2,839	44,998	5.9	4.9	5.7	1.6
<b>50-75</b>	6,115	14.0	65,630	5,782	59,848	8.8	11.2	12.5	5.6
<b>75-100</b>	4,239	9.7	92,416	11,427	80,990	12.4	11.0	11.7	7.6
<b>100-200</b>	5,649	12.9	144,242	24,248	119,995	16.8	22.8	23.1	21.5
<b>200-500</b>	1,660	3.8	296,571	67,995	228,575	22.9	13.8	12.9	17.7
<b>500-1,000</b>	230	0.5	733,498	210,031	523,467	28.6	4.7	4.1	7.6
<b>More than 1,000</b>	175	0.4	3,662,362	1,297,494	2,364,868	35.4	17.9	14.1	35.6
<b>All</b>	43,684	100.0	81,831	14,596	67,235	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

\* Less than 0.05

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(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.