

Table T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2011 ¹

Expanded Cash Income Level (thousands of 2015 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	15,203	9.3	5,463	233	5,229	4.3	0.7	0.8	0.2
10-20	25,652	15.7	13,922	213	13,709	1.5	3.0	3.5	0.3
20-30	19,661	12.0	23,265	792	22,473	3.4	3.8	4.4	0.8
30-40	15,178	9.3	32,717	2,281	30,436	7.0	4.1	4.6	1.8
40-50	12,708	7.8	42,077	4,005	38,072	9.5	4.5	4.8	2.6
50-75	23,224	14.2	57,725	6,788	50,936	11.8	11.2	11.8	8.0
75-100	14,662	9.0	81,437	11,543	69,894	14.2	10.0	10.2	8.5
100-200	25,027	15.3	129,520	21,733	107,787	16.8	27.0	27.0	27.5
200-500	8,944	5.5	265,603	54,902	210,701	20.7	19.8	18.8	24.8
500-1,000	1,115	0.7	630,051	156,586	473,466	24.9	5.9	5.3	8.8
More than 1,000	445	0.3	2,734,718	741,411	1,993,308	27.1	10.1	8.9	16.6
All	163,330	100.0	73,398	12,131	61,267	16.5	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

(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

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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.

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Less than 10	15,540	9.4	5,581	243	5,338	4.4	0.7	0.8	0.2
10-20	25,834	15.7	14,255	203	14,053	1.4	2.9	3.4	0.2
20-30	19,625	11.9	23,753	807	22,946	3.4	3.6	4.2	0.7
30-40	14,885	9.0	33,410	2,302	31,108	6.9	3.9	4.3	1.6
40-50	13,138	8.0	42,991	4,103	38,888	9.5	4.4	4.8	2.5
50-75	23,618	14.3	58,949	7,024	51,925	11.9	10.8	11.5	7.5
75-100	14,816	9.0	83,105	11,904	71,200	14.3	9.6	9.9	8.0
100-200	25,385	15.4	132,340	22,518	109,822	17.0	26.1	26.1	26.0
200-500	9,214	5.6	271,848	56,961	214,887	21.0	19.4	18.5	23.9
500-1,000	1,218	0.7	647,907	163,191	484,717	25.2	6.1	5.5	9.0
More than 1,000	565	0.3	2,912,777	786,060	2,126,717	27.0	12.8	11.3	20.2
All	165,067	100.0	78,052	13,321	64,731	17.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.6

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	15,424	9.2	5,567	297	5,270	5.3	0.7	0.8	0.2
10-20	25,980	15.6	14,482	316	14,166	2.2	2.9	3.5	0.3
20-30	19,963	12.0	24,085	1,065	23,021	4.4	3.7	4.4	0.9
30-40	15,341	9.2	33,897	2,738	31,159	8.1	4.0	4.5	1.7
40-50	13,257	7.9	43,610	4,696	38,914	10.8	4.4	4.9	2.5
50-75	24,215	14.5	59,843	7,887	51,957	13.2	11.1	11.9	7.7
75-100	14,988	9.0	84,340	13,199	71,141	15.7	9.7	10.1	8.0
100-200	26,552	15.9	134,318	24,838	109,480	18.5	27.3	27.5	26.6
200-500	8,497	5.1	277,151	62,023	215,128	22.4	18.0	17.3	21.2
500-1,000	1,060	0.6	672,914	186,712	486,203	27.8	5.5	4.9	8.0
More than 1,000	559	0.3	3,010,425	1,015,581	1,994,844	33.7	12.9	10.6	22.9
All	167,102	100.0	78,099	14,866	63,232	19.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 3.8

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	15,347	9.1	5,652	302	5,349	5.4	0.6	0.7	0.2
10-20	26,039	15.4	14,791	353	14,437	2.4	2.8	3.4	0.4
20-30	20,361	12.0	24,467	1,097	23,370	4.5	3.6	4.3	0.8
30-40	15,765	9.3	34,432	2,859	31,573	8.3	4.0	4.5	1.7
40-50	13,447	8.0	44,401	4,804	39,597	10.8	4.4	4.8	2.4
50-75	24,111	14.3	60,868	8,063	52,806	13.3	10.7	11.5	7.3
75-100	15,175	9.0	85,803	13,575	72,228	15.8	9.5	9.9	7.7
100-200	26,371	15.6	136,422	25,529	110,893	18.7	26.2	26.5	25.3
200-500	9,484	5.6	279,479	63,664	215,814	22.8	19.3	18.5	22.7
500-1,000	1,204	0.7	669,814	187,164	482,650	27.9	5.9	5.3	8.5
More than 1,000	619	0.4	2,905,211	983,150	1,922,062	33.8	13.1	10.8	22.8
All	169,165	100.0	81,033	15,737	65,297	19.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.0

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Expanded Cash Income Level (thousands of 2015 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	14,727	8.6	5,642	379	5,264	6.7	0.6	0.7	0.2
10-20	26,248	15.3	14,969	441	14,529	2.9	2.7	3.3	0.4
20-30	20,958	12.2	24,710	1,149	23,562	4.7	3.6	4.3	0.9
30-40	16,159	9.4	34,754	2,911	31,844	8.4	3.9	4.5	1.7
40-50	13,672	8.0	44,867	4,926	39,942	11.0	4.3	4.8	2.4
50-75	24,036	14.0	61,486	8,148	53,338	13.3	10.3	11.2	6.9
75-100	15,591	9.1	86,698	13,818	72,879	15.9	9.4	9.9	7.6
100-200	26,693	15.6	138,229	26,055	112,174	18.9	25.7	26.0	24.5
200-500	9,954	5.8	282,645	65,087	217,558	23.0	19.6	18.8	22.8
500-1,000	1,284	0.8	674,624	189,422	485,202	28.1	6.0	5.4	8.6
More than 1,000	673	0.4	2,963,371	1,011,094	1,952,276	34.1	13.9	11.4	24.0
All	171,259	100.0	83,723	16,582	67,140	19.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

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Baseline Distribution of Income and Federal Taxes
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Expanded Cash Income Level (thousands of 2015 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	14,702	8.5	5,919	472	5,447	8.0	0.6	0.6	0.2
10-20	25,348	14.6	15,734	582	15,152	3.7	2.5	3.1	0.5
20-30	22,394	12.9	25,823	1,461	24,362	5.7	3.7	4.4	1.0
30-40	16,078	9.3	36,370	3,189	33,180	8.8	3.7	4.3	1.6
40-50	13,210	7.6	46,825	5,350	41,475	11.4	3.9	4.4	2.2
50-75	24,010	13.8	64,422	8,901	55,522	13.8	9.9	10.7	6.7
75-100	16,256	9.4	90,593	14,721	75,873	16.3	9.4	9.9	7.5
100-200	27,808	16.0	144,829	27,495	117,334	19.0	25.7	26.1	23.8
200-500	10,657	6.1	294,594	68,580	226,014	23.3	20.0	19.3	22.8
500-1,000	1,348	0.8	702,903	199,877	503,026	28.4	6.0	5.4	8.4
More than 1,000	733	0.4	3,164,558	1,098,223	2,066,335	34.7	14.8	12.1	25.1
All	173,829	100.0	90,289	18,447	71,842	20.4	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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Less than 10	14,724	8.5	5,753	439	5,313	7.6	0.6	0.7	0.2
10-20	26,039	15.1	15,359	539	14,820	3.5	2.7	3.2	0.5
20-30	21,906	12.7	25,245	1,382	23,863	5.5	3.7	4.4	1.0
30-40	16,072	9.3	35,565	3,153	32,412	8.9	3.8	4.4	1.7
40-50	13,205	7.7	45,784	5,244	40,540	11.5	4.0	4.5	2.3
50-75	23,789	13.8	62,910	8,655	54,255	13.8	10.0	10.8	6.7
75-100	15,880	9.2	88,631	14,527	74,103	16.4	9.4	9.9	7.5
100-200	27,265	15.8	141,622	27,050	114,572	19.1	25.7	26.2	24.1
200-500	10,362	6.0	288,418	67,568	220,849	23.4	19.9	19.2	22.9
500-1,000	1,317	0.8	686,585	195,971	490,614	28.5	6.0	5.4	8.4
More than 1,000	705	0.4	3,064,525	1,066,076	1,998,449	34.8	14.4	11.8	24.6
All	172,532	100.0	86,987	17,747	69,241	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.3

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

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Number of AMT Taxpayers (millions): 4.5

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Less than 10	13,949	7.9	6,212	564	5,648	9.1	0.5	0.6	0.2
10-20	24,653	14.0	16,547	831	15,716	5.0	2.4	2.9	0.6
20-30	22,998	13.0	27,117	1,734	25,384	6.4	3.7	4.3	1.1
30-40	16,388	9.3	38,084	3,440	34,645	9.0	3.7	4.2	1.6
40-50	13,276	7.5	49,091	5,565	43,527	11.3	3.8	4.3	2.1
50-75	24,725	14.0	67,517	9,405	58,112	13.9	9.8	10.6	6.6
75-100	16,841	9.5	94,874	15,293	79,581	16.1	9.4	9.9	7.4
100-200	29,226	16.6	151,245	28,429	122,816	18.8	25.9	26.4	23.7
200-500	10,920	6.2	305,669	69,907	235,762	22.9	19.5	19.0	21.8
500-1,000	1,352	0.8	731,080	206,938	524,142	28.3	5.8	5.2	8.0
More than 1,000	771	0.4	3,518,459	1,212,204	2,306,255	34.5	15.9	13.1	26.7
All	176,494	100.0	96,851	19,859	76,992	20.5	100.0	100.0	100.0

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Expanded Cash Income Level (thousands of 2015 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	13,612	7.7	6,321	583	5,739	9.2	0.5	0.6	0.2
10-20	24,080	13.5	16,969	855	16,114	5.0	2.3	2.7	0.6
20-30	23,223	13.1	27,797	1,745	26,052	6.3	3.6	4.3	1.1
30-40	16,760	9.4	39,015	3,416	35,600	8.8	3.7	4.2	1.6
40-50	13,203	7.4	50,355	5,595	44,760	11.1	3.7	4.2	2.0
50-75	25,313	14.2	69,215	9,638	59,578	13.9	9.8	10.6	6.7
75-100	17,179	9.7	97,203	15,526	81,677	16.0	9.4	9.9	7.3
100-200	29,797	16.8	154,565	28,828	125,737	18.7	25.8	26.4	23.5
200-500	11,115	6.3	311,584	70,730	240,854	22.7	19.4	18.9	21.5
500-1,000	1,370	0.8	743,762	209,512	534,250	28.2	5.7	5.2	7.9
More than 1,000	799	0.5	3,651,089	1,252,087	2,399,002	34.3	16.3	13.5	27.4
All	177,863	100.0	100,389	20,524	79,865	20.4	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

(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 T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 ¹

Expanded Cash Income Level (thousands of 2015 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	13,419	7.5	6,497	600	5,898	9.2	0.5	0.5	0.2
10-20	23,703	13.2	17,455	868	16,587	5.0	2.2	2.7	0.5
20-30	23,054	12.9	28,498	1,773	26,725	6.2	3.5	4.2	1.1
30-40	17,038	9.5	39,904	3,406	36,497	8.5	3.7	4.2	1.5
40-50	13,159	7.3	51,544	5,669	45,876	11.0	3.6	4.1	2.0
50-75	26,017	14.5	70,880	9,855	61,025	13.9	9.9	10.7	6.7
75-100	17,461	9.7	99,525	15,893	83,632	16.0	9.3	9.9	7.3
100-200	30,392	17.0	158,479	29,546	128,933	18.6	25.8	26.4	23.6
200-500	11,340	6.3	317,916	71,869	246,046	22.6	19.3	18.8	21.4
500-1,000	1,404	0.8	759,149	212,850	546,299	28.0	5.7	5.2	7.8
More than 1,000	837	0.5	3,686,850	1,263,250	2,423,599	34.3	16.6	13.7	27.7
All	179,257	100.0	103,987	21,270	82,718	20.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.6

* 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 T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2015 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	12,979	7.2	6,637	617	6,020	9.3	0.4	0.5	0.2
10-20	22,782	12.6	17,792	918	16,875	5.2	2.1	2.5	0.5
20-30	23,646	13.1	29,107	1,770	27,336	6.1	3.5	4.2	1.1
30-40	17,168	9.5	40,883	3,385	37,498	8.3	3.6	4.2	1.5
40-50	13,245	7.3	52,865	5,782	47,084	10.9	3.6	4.0	1.9
50-75	26,758	14.8	72,597	10,034	62,564	13.8	10.0	10.8	6.7
75-100	17,686	9.8	101,948	16,204	85,744	15.9	9.3	9.8	7.2
100-200	31,022	17.2	162,131	30,098	132,033	18.6	25.8	26.4	23.4
200-500	11,659	6.5	324,630	73,168	251,463	22.5	19.4	18.9	21.4
500-1,000	1,414	0.8	777,105	217,276	559,829	28.0	5.6	5.1	7.7
More than 1,000	874	0.5	3,752,194	1,283,393	2,468,802	34.2	16.8	13.9	28.2
All	180,675	100.0	107,861	22,050	85,811	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.7

* 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 T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2015 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	12,914	7.1	6,835	626	6,210	9.2	0.4	0.5	0.2
10-20	22,265	12.2	18,279	952	17,327	5.2	2.0	2.4	0.5
20-30	23,455	12.9	29,854	1,817	28,037	6.1	3.4	4.1	1.0
30-40	17,400	9.6	41,848	3,381	38,467	8.1	3.6	4.1	1.4
40-50	13,496	7.4	54,154	5,919	48,236	10.9	3.6	4.0	1.9
50-75	27,344	15.0	74,387	10,275	64,112	13.8	10.0	10.9	6.7
75-100	17,949	9.9	104,582	16,658	87,924	15.9	9.2	9.8	7.2
100-200	31,626	17.4	165,590	30,768	134,823	18.6	25.8	26.4	23.3
200-500	11,897	6.5	329,823	74,008	255,815	22.4	19.3	18.8	21.1
500-1,000	1,415	0.8	793,258	221,953	571,305	28.0	5.5	5.0	7.5
More than 1,000	911	0.5	3,857,878	1,320,087	2,537,791	34.2	17.3	14.3	28.9
All	182,119	100.0	111,629	22,890	88,739	20.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.7

* 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 T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2015 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	12,655	6.9	6,975	635	6,340	9.1	0.4	0.5	0.2
10-20	21,993	12.0	18,740	990	17,750	5.3	1.9	2.3	0.5
20-30	23,564	12.8	30,679	1,831	28,848	6.0	3.4	4.0	1.0
30-40	17,184	9.4	42,876	3,419	39,456	8.0	3.5	4.0	1.4
40-50	13,744	7.5	55,455	6,034	49,421	10.9	3.6	4.0	1.9
50-75	27,740	15.1	76,180	10,490	65,690	13.8	10.0	10.8	6.7
75-100	18,399	10.0	107,129	17,085	90,044	16.0	9.3	9.8	7.2
100-200	32,375	17.6	169,358	31,446	137,912	18.6	25.8	26.5	23.3
200-500	12,127	6.6	335,368	75,254	260,115	22.4	19.2	18.7	20.9
500-1,000	1,402	0.8	811,836	227,103	584,734	28.0	5.4	4.9	7.3
More than 1,000	949	0.5	3,961,002	1,355,850	2,605,151	34.2	17.7	14.7	29.5
All	183,587	100.0	115,570	23,770	91,800	20.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.7

* 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 T15-0025
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	12,335	6.7	7,153	657	6,496	9.2	0.4	0.5	0.2
10-20	21,429	11.6	19,222	1,020	18,203	5.3	1.9	2.2	0.5
20-30	23,617	12.8	31,437	1,870	29,567	6.0	3.4	4.0	1.0
30-40	17,137	9.3	43,934	3,428	40,506	7.8	3.4	4.0	1.3
40-50	14,035	7.6	56,804	6,208	50,596	10.9	3.6	4.0	1.9
50-75	28,431	15.4	77,938	10,725	67,214	13.8	10.0	10.9	6.7
75-100	18,825	10.2	109,758	17,520	92,237	16.0	9.3	9.9	7.2
100-200	32,905	17.8	173,505	32,232	141,273	18.6	25.8	26.4	23.2
200-500	12,503	6.8	343,510	77,274	266,236	22.5	19.4	18.9	21.2
500-1,000	1,414	0.8	835,598	233,755	601,844	28.0	5.3	4.8	7.2
More than 1,000	983	0.5	3,995,613	1,370,798	2,624,815	34.3	17.7	14.7	29.5
All	185,081	100.0	119,685	24,686	94,999	20.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.8

* Less than 0.05

(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

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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.