

Table T17-0004
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	13,040	7.5	5,420	400	5,020	7.3	0.5	0.6	0.2
10-20	24,560	14.2	14,700	490	14,210	3.3	2.4	2.9	0.4
20-30	21,670	12.5	24,250	1,230	23,020	5.1	3.6	4.2	0.9
30-40	16,250	9.4	33,940	2,760	31,180	8.1	3.7	4.3	1.6
40-50	13,210	7.6	43,830	4,630	39,200	10.6	3.9	4.3	2.1
50-75	24,080	13.9	60,180	7,930	52,250	13.2	9.8	10.6	6.7
75-100	15,960	9.2	84,630	13,250	71,380	15.7	9.1	9.6	7.4
100-200	29,590	17.1	135,670	25,180	110,490	18.6	27.1	27.4	26.0
200-500	11,270	6.5	278,170	62,800	215,370	22.6	21.2	20.3	24.7
500-1,000	1,530	0.9	659,780	182,800	476,980	27.7	6.8	6.1	9.8
More than 1,000	610	0.4	2,897,540	942,030	1,955,510	32.5	12.0	10.1	20.2
All	172,870	100.0	85,610	16,590	69,020	19.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T17-0004
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	11,470	13.0	5,370	480	4,900	8.9	1.6	1.7	0.8
10-20	19,620	22.2	14,580	850	13,720	5.9	7.2	8.3	2.4
20-30	14,650	16.6	24,160	2,030	22,130	8.4	8.9	10.0	4.3
30-40	9,650	10.9	33,880	3,850	30,030	11.4	8.3	8.9	5.3
40-50	7,370	8.3	43,820	5,890	37,930	13.4	8.2	8.6	6.2
50-75	11,630	13.2	59,710	9,790	49,920	16.4	17.5	17.8	16.3
75-100	5,820	6.6	84,070	16,320	67,740	19.4	12.4	12.1	13.6
100-200	6,200	7.0	128,780	28,010	100,770	21.8	20.2	19.2	24.8
200-500	1,230	1.4	271,170	67,810	203,360	25.0	8.5	7.7	12.0
500-1,000	140	0.2	659,800	195,640	464,150	29.7	2.3	2.0	3.9
More than 1,000	70	0.1	2,811,160	1,021,000	1,790,160	36.3	5.0	3.9	10.3
All	88,460	100.0	44,760	7,910	36,850	17.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T17-0004
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	720	1.2	4,900	110	4,790	2.3	0.0	0.1	0.0
10-20	1,660	2.8	15,340	30	15,310	0.2	0.3	0.4	0.0
20-30	2,670	4.6	24,610	150	24,460	0.6	0.7	0.9	0.0
30-40	2,710	4.6	34,080	1,050	33,020	3.1	1.0	1.2	0.2
40-50	2,790	4.8	43,970	2,650	41,320	6.0	1.3	1.6	0.4
50-75	7,650	13.1	61,140	5,660	55,490	9.3	5.0	5.8	2.2
75-100	7,620	13.0	85,290	11,000	74,300	12.9	7.0	7.7	4.3
100-200	20,810	35.6	138,650	24,350	114,300	17.6	31.0	32.3	26.0
200-500	9,610	16.4	279,950	62,190	217,760	22.2	28.9	28.5	30.6
500-1,000	1,350	2.3	659,830	181,280	478,550	27.5	9.6	8.8	12.5
More than 1,000	520	0.9	2,784,430	893,130	1,891,300	32.1	15.5	13.3	23.7
All	58,510	100.0	159,060	33,350	125,710	21.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

* 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 T17-0004
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	720	3.1	6,550	-660	7,200	-10.1	0.4	0.5	-0.3
10-20	3,010	13.2	15,100	-1,790	16,880	-11.8	3.6	4.6	-3.6
20-30	3,990	17.5	24,310	-1,240	25,540	-5.1	7.7	9.2	-3.3
30-40	3,540	15.5	33,960	870	33,090	2.6	9.6	10.6	2.0
40-50	2,720	11.9	43,700	2,890	40,810	6.6	9.5	10.0	5.2
50-75	4,190	18.3	59,670	6,490	53,180	10.9	19.9	20.2	18.0
75-100	2,160	9.4	83,890	12,330	71,560	14.7	14.4	14.0	17.6
100-200	2,150	9.4	127,880	24,190	103,690	18.9	21.9	20.2	34.4
200-500	330	1.4	253,680	59,570	194,120	23.5	6.6	5.7	12.8
500-1,000	30	0.1	659,850	188,910	470,940	28.6	1.6	1.3	3.9
More than 1,000	10	0.1	4,849,120	1,583,570	3,265,550	32.7	4.9	3.7	13.2
All	22,890	100.0	54,900	6,610	48,290	12.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T17-0004
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	1,120	2.1	6,390	-710	7,110	-11.1	0.1	0.2	-0.1
10-20	4,340	8.2	15,140	-1,890	17,030	-12.5	1.1	1.5	-0.7
20-30	5,990	11.3	24,370	-1,370	25,730	-5.6	2.4	3.1	-0.7
30-40	4,970	9.4	33,930	430	33,510	1.3	2.7	3.3	0.2
40-50	4,190	7.9	43,860	2,440	41,420	5.6	3.0	3.5	0.9
50-75	7,480	14.1	60,250	6,190	54,060	10.3	7.3	8.1	3.8
75-100	5,330	10.1	84,960	11,760	73,200	13.8	7.3	7.8	5.2
100-200	12,430	23.5	138,190	24,510	113,680	17.7	27.7	28.3	25.3
200-500	5,780	10.9	279,000	62,650	216,350	22.5	26.1	25.1	30.1
500-1,000	820	1.6	660,640	184,150	476,490	27.9	8.8	7.9	12.6
More than 1,000	310	0.6	2,764,040	892,570	1,871,470	32.3	14.0	11.7	23.2
All	52,990	100.0	116,870	22,700	94,170	19.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

(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 T17-0004
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2017 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	1,800	4.4	5,230	80	5,150	1.6	0.3	0.4	0.0
10-20	7,740	18.7	15,100	210	14,890	1.4	3.8	4.5	0.3
20-30	6,610	16.0	24,100	580	23,520	2.4	5.2	6.0	0.8
30-40	4,210	10.2	33,920	1,170	32,750	3.5	4.7	5.4	1.0
40-50	3,280	7.9	43,660	2,190	41,460	5.0	4.7	5.3	1.5
50-75	5,750	13.9	60,170	4,350	55,830	7.2	11.3	12.5	5.1
75-100	3,760	9.1	84,430	9,110	75,320	10.8	10.3	11.0	6.9
100-200	5,580	13.5	132,450	20,690	111,760	15.6	24.1	24.2	23.4
200-500	1,770	4.3	281,470	61,230	220,230	21.8	16.3	15.2	22.0
500-1,000	260	0.6	667,780	182,990	484,790	27.4	5.8	5.0	9.8
More than 1,000	130	0.3	3,214,750	1,058,250	2,156,500	32.9	14.1	11.3	28.8
All	41,290	100.0	74,370	11,950	62,420	16.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

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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>

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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.