

Table T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2011 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	41,440	26.2	12,180	220	11,950	1.8	4.2	5.0	0.4
Second Quintile	33,930	21.5	30,460	1,980	28,490	6.5	8.5	9.7	3.1
Middle Quintile	31,480	19.9	55,040	6,740	48,300	12.2	14.3	15.2	9.9
Fourth Quintile	26,940	17.0	96,360	15,670	80,690	16.3	21.4	21.8	19.7
Top Quintile	22,840	14.4	274,790	62,640	212,150	22.8	51.7	48.5	66.7
All	158,130	100.0	76,700	13,570	63,130	17.7	100.0	100.0	100.0
Addendum									
80-90	11,710	7.4	153,360	28,980	124,390	18.9	14.8	14.6	15.8
90-95	5,690	3.6	218,610	45,870	172,730	21.0	10.3	9.8	12.2
95-99	4,380	2.8	356,030	84,680	271,350	23.8	12.9	11.9	17.3
Top 1 Percent	1,070	0.7	1,575,360	431,530	1,143,830	27.4	13.8	12.2	21.4
Top 0.1 Percent	110	0.1	7,108,090	1,938,840	5,169,250	27.3	6.4	5.6	9.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$24,500; 40% \$47,100; 60% \$82,800; 80% \$147,600; 90% \$214,400; 95% \$302,200; 99% \$669,500; 99.9% \$2,669,600.

(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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	42,620	26.6	12,290	220	12,070	1.8	4.0	4.8	0.4
Second Quintile	34,520	21.6	31,140	2,010	29,120	6.5	8.2	9.4	3.0
Middle Quintile	31,740	19.8	56,540	6,920	49,610	12.2	13.7	14.7	9.4
Fourth Quintile	27,050	16.9	99,360	16,170	83,190	16.3	20.6	21.0	18.6
Top Quintile	22,940	14.3	304,480	70,190	234,290	23.1	53.5	50.2	68.5
All	160,130	100.0	81,570	14,680	66,890	18.0	100.0	100.0	100.0
Addendum									
80-90	11,760	7.3	159,570	30,380	129,190	19.0	14.4	14.2	15.2
90-95	5,690	3.6	229,110	48,400	180,710	21.1	10.0	9.6	11.7
95-99	4,410	2.8	382,760	92,300	290,450	24.1	12.9	12.0	17.3
Top 1 Percent	1,080	0.7	1,960,880	528,540	1,432,340	27.0	16.2	14.4	24.3
Top 0.1 Percent	110	0.1	9,449,940	2,489,640	6,960,290	26.4	8.0	7.2	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, 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 breaks are (in 2019 dollars): 20% \$24,200; 40% \$47,300; 60% \$83,100; 80% \$149,100; 90% \$218,900; 95% \$310,800; 99% \$733,000; 99.9% \$3,259,800.

(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 T20-0009
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by Expanded Cash Income Percentile, 2013 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	42,800	26.4	12,530	340	12,180	2.7	4.1	4.9	0.6
Second Quintile	34,940	21.6	31,770	2,440	29,330	7.7	8.4	9.7	3.3
Middle Quintile	32,330	19.9	57,860	7,870	49,980	13.6	14.2	15.2	9.8
Fourth Quintile	27,530	17.0	101,950	18,060	83,900	17.7	21.2	21.8	19.2
Top Quintile	23,270	14.4	295,890	74,600	221,290	25.2	52.1	48.5	66.9
All	162,120	100.0	81,500	16,000	65,500	19.6	100.0	100.0	100.0
Addendum									
80-90	11,960	7.4	163,340	33,570	129,770	20.6	14.8	14.6	15.5
90-95	5,790	3.6	234,590	52,870	181,720	22.5	10.3	9.9	11.8
95-99	4,450	2.7	387,770	98,630	289,140	25.4	13.1	12.1	16.9
Top 1 Percent	1,080	0.7	1,718,340	547,930	1,170,410	31.9	14.0	11.9	22.7
Top 0.1 Percent	110	0.1	7,675,580	2,523,880	5,151,700	32.9	6.4	5.4	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.0

* Less than 0.05

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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 breaks are (in 2019 dollars): 20% \$24,100; 40% \$47,100; 60% \$83,100; 80% \$149,100; 90% \$218,600; 95% \$309,400; 99% \$701,900; 99.9% \$2,744,300.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2014 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	43,260	26.3	12,700	380	12,320	3.0	3.9	4.7	0.6
Second Quintile	35,550	21.6	32,550	2,620	29,920	8.1	8.2	9.4	3.3
Middle Quintile	32,960	20.1	59,680	8,370	51,310	14.0	13.9	15.0	9.7
Fourth Quintile	27,790	16.9	106,070	19,060	87,010	18.0	20.9	21.4	18.7
Top Quintile	23,530	14.3	318,700	81,520	237,170	25.6	53.1	49.4	67.6
All	164,320	100.0	86,000	17,280	68,720	20.1	100.0	100.0	100.0
Addendum									
80-90	12,060	7.3	170,510	35,410	135,100	20.8	14.6	14.4	15.0
90-95	5,840	3.6	245,430	55,830	189,590	22.8	10.1	9.8	11.5
95-99	4,530	2.8	410,570	105,340	305,230	25.7	13.2	12.3	16.8
Top 1 Percent	1,100	0.7	1,957,370	626,560	1,330,820	32.0	15.2	12.9	24.2
Top 0.1 Percent	110	0.1	9,150,430	3,003,310	6,147,120	32.8	7.3	6.1	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.4

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. For more information on TPC's baseline definitions, 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 breaks are (in 2019 dollars): 20% \$24,200; 40% \$47,500; 60% \$84,700; 80% \$152,900; 90% \$224,500; 95% \$319,000; 99% \$746,700; 99.9% \$3,080,100.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 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	43,630	26.3	12,900	410	12,490	3.2	3.8	4.6	0.6
Second Quintile	36,020	21.7	33,500	2,800	30,700	8.4	8.2	9.4	3.4
Middle Quintile	33,400	20.1	61,430	8,710	52,720	14.2	13.9	15.0	9.7
Fourth Quintile	28,170	17.0	109,240	19,830	89,410	18.2	20.9	21.5	18.6
Top Quintile	23,740	14.3	329,990	85,210	244,780	25.8	53.2	49.5	67.5
All	166,210	100.0	88,690	18,030	70,650	20.3	100.0	100.0	100.0
Addendum									
80-90	12,180	7.3	176,350	37,110	139,240	21.0	14.6	14.4	15.1
90-95	5,900	3.6	254,400	58,420	195,980	23.0	10.2	9.9	11.5
95-99	4,570	2.8	426,020	110,370	315,650	25.9	13.2	12.3	16.8
Top 1 Percent	1,100	0.7	2,034,610	655,950	1,378,670	32.2	15.2	12.9	24.1
Top 0.1 Percent	110	0.1	9,498,950	3,140,000	6,358,950	33.1	7.3	6.1	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.7

* Less than 0.05

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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 breaks are (in 2019 dollars): 20% \$24,300; 40% \$48,300; 60% \$85,800; 80% \$155,600; 90% \$228,900; 95% \$326,300; 99% \$758,100; 99.9% \$3,193,500.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 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	44,280	26.3	12,650	430	12,220	3.4	3.8	4.6	0.6
Second Quintile	36,590	21.7	33,570	2,790	30,780	8.3	8.3	9.5	3.5
Middle Quintile	33,940	20.2	61,900	8,670	53,230	14.0	14.2	15.2	10.0
Fourth Quintile	28,450	16.9	110,310	19,800	90,510	18.0	21.2	21.7	19.1
Top Quintile	23,850	14.2	326,820	82,600	244,230	25.3	52.6	49.1	66.7
All	168,340	100.0	88,100	17,550	70,550	19.9	100.0	100.0	100.0
Addendum									
80-90	12,230	7.3	178,120	37,000	141,130	20.8	14.7	14.5	15.3
90-95	5,910	3.5	256,390	58,040	198,350	22.6	10.2	9.9	11.6
95-99	4,600	2.7	426,200	108,600	317,610	25.5	13.2	12.3	16.9
Top 1 Percent	1,110	0.7	1,927,360	607,620	1,319,740	31.5	14.4	12.4	22.9
Top 0.1 Percent	110	0.1	8,724,930	2,821,630	5,903,310	32.3	6.7	5.6	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 4.8

* Less than 0.05

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<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 2019 dollars): 20% \$24,100; 40% \$48,400; 60% \$86,300; 80% \$156,600; 90% \$229,700; 95% \$326,200; 99% \$745,700; 99.9% \$2,982,500.

(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.

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Table T20-0009
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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	44,680	26.2	13,050	440	12,610	3.4	3.7	4.5	0.6
Second Quintile	37,240	21.9	34,630	2,930	31,710	8.5	8.2	9.4	3.5
Middle Quintile	34,410	20.2	64,050	9,020	55,030	14.1	14.0	15.1	9.9
Fourth Quintile	28,710	16.9	114,290	20,550	93,740	18.0	20.9	21.4	18.7
Top Quintile	24,110	14.1	346,150	87,770	258,380	25.4	53.1	49.6	67.2
All	170,420	100.0	92,170	18,490	73,690	20.1	100.0	100.0	100.0
Addendum									
80-90	12,390	7.3	184,950	38,680	146,260	20.9	14.6	14.4	15.2
90-95	5,960	3.5	266,160	60,510	205,650	22.7	10.1	9.8	11.5
95-99	4,630	2.7	444,600	114,060	330,540	25.7	13.1	12.2	16.8
Top 1 Percent	1,130	0.7	2,138,520	664,090	1,474,440	31.1	15.3	13.2	23.7
Top 0.1 Percent	120	0.1	10,023,990	3,152,180	6,871,810	31.5	7.4	6.3	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 5.1

* Less than 0.05

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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 breaks are (in 2019 dollars): 20% \$24,600; 40% \$49,600; 60% \$88,700; 80% \$161,300; 90% \$236,800; 95% \$336,600; 99% \$780,700; 99.9% \$3,306,600.

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(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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	44,860	26.0	13,640	420	13,230	3.0	3.7	4.4	0.6
Second Quintile	38,000	22.0	35,770	2,750	33,020	7.7	8.3	9.4	3.5
Middle Quintile	34,960	20.3	66,050	8,470	57,580	12.8	14.1	15.0	9.8
Fourth Quintile	28,970	16.8	117,490	19,400	98,090	16.5	20.7	21.2	18.7
Top Quintile	24,300	14.1	359,020	83,330	275,680	23.2	53.2	50.0	67.2
All	172,380	100.0	95,230	17,480	77,750	18.4	100.0	100.0	100.0
Addendum									
80-90	12,500	7.3	189,040	36,640	152,410	19.4	14.4	14.2	15.2
90-95	6,000	3.5	271,650	57,200	214,450	21.1	9.9	9.6	11.4
95-99	4,660	2.7	455,500	103,950	351,560	22.8	12.9	12.2	16.1
Top 1 Percent	1,140	0.7	2,286,770	648,270	1,638,500	28.4	15.9	14.0	24.6
Top 0.1 Percent	120	0.1	10,863,890	3,120,460	7,743,430	28.7	7.7	6.7	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

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(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.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	45,510	26.1	14,230	450	13,780	3.2	3.7	4.5	0.6
Second Quintile	38,660	22.1	37,040	2,910	34,130	7.9	8.3	9.4	3.4
Middle Quintile	35,420	20.3	68,690	8,940	59,750	13.0	14.0	15.0	9.7
Fourth Quintile	29,260	16.8	122,090	20,490	101,590	16.8	20.6	21.1	18.4
Top Quintile	24,600	14.1	376,170	89,720	286,460	23.9	53.4	50.1	67.6
All	174,690	100.0	99,280	18,680	80,600	18.8	100.0	100.0	100.0
Addendum									
80-90	12,660	7.3	195,480	38,330	157,150	19.6	14.3	14.1	14.9
90-95	6,070	3.5	281,420	60,440	220,980	21.5	9.9	9.5	11.2
95-99	4,720	2.7	473,040	110,030	363,000	23.3	12.9	12.2	15.9
Top 1 Percent	1,160	0.7	2,460,110	724,140	1,735,970	29.4	16.4	14.2	25.6
Top 0.1 Percent	120	0.1	11,474,060	3,448,370	8,025,690	30.1	7.8	6.7	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2020 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	45,770	26.0	14,870	490	14,370	3.3	3.8	4.5	0.7
Second Quintile	38,940	22.1	38,480	3,090	35,380	8.0	8.3	9.4	3.5
Middle Quintile	35,630	20.3	71,370	9,410	61,960	13.2	14.1	15.1	9.8
Fourth Quintile	29,510	16.8	126,910	21,480	105,430	16.9	20.7	21.2	18.5
Top Quintile	24,750	14.1	388,670	93,120	295,550	24.0	53.2	49.9	67.3
All	175,860	100.0	102,890	19,470	83,420	18.9	100.0	100.0	100.0
Addendum									
80-90	12,740	7.2	204,980	40,720	164,270	19.9	14.4	14.3	15.2
90-95	6,110	3.5	294,940	63,630	231,320	21.6	10.0	9.6	11.4
95-99	4,740	2.7	496,640	116,850	379,790	23.5	13.0	12.3	16.2
Top 1 Percent	1,160	0.7	2,460,610	727,720	1,732,900	29.6	15.8	13.7	24.6
Top 0.1 Percent	120	0.1	11,212,760	3,392,410	7,820,340	30.3	7.3	6.3	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$25,800; 40% \$51,500; 60% \$92,700; 80% \$167,600; 90% \$246,000; 95% \$349,300; 99% \$831,200; 99.9% \$3,722,600.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2021 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	45,990	26.0	15,530	490	15,040	3.2	3.8	4.5	0.6
Second Quintile	39,240	22.2	40,010	3,190	36,820	8.0	8.3	9.4	3.5
Middle Quintile	35,880	20.3	74,220	9,770	64,450	13.2	14.1	15.1	9.8
Fourth Quintile	29,750	16.8	131,770	22,260	109,510	16.9	20.8	21.3	18.6
Top Quintile	24,930	14.1	401,000	96,180	304,820	24.0	53.0	49.6	67.2
All	177,060	100.0	106,610	20,140	86,470	18.9	100.0	100.0	100.0
Addendum									
80-90	12,850	7.3	213,130	42,470	170,670	19.9	14.5	14.3	15.3
90-95	6,150	3.5	306,190	66,060	240,130	21.6	10.0	9.6	11.4
95-99	4,780	2.7	516,690	122,100	394,590	23.6	13.1	12.3	16.4
Top 1 Percent	1,160	0.7	2,501,670	742,110	1,759,560	29.7	15.4	13.4	24.2
Top 0.1 Percent	120	0.1	11,255,830	3,421,740	7,834,090	30.4	7.1	6.1	11.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$26,300; 40% \$52,300; 60% \$93,800; 80% \$170,300; 90% \$248,900; 95% \$354,700; 99% \$841,700; 99.9% \$3,684,600.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 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	46,367	26.0	16,231	533	15,698	3.3	3.8	4.6	0.7
Second Quintile	39,571	22.2	41,703	3,351	38,353	8.0	8.4	9.5	3.6
Middle Quintile	36,069	20.2	77,080	10,206	66,874	13.2	14.2	15.2	9.9
Fourth Quintile	29,855	16.8	136,216	23,078	113,137	16.9	20.7	21.2	18.5
Top Quintile	25,109	14.1	413,200	99,656	313,544	24.1	52.8	49.5	67.2
All	178,270	100.0	110,170	20,896	89,274	19.0	100.0	100.0	100.0
Addendum									
80-90	12,945	7.3	219,931	43,907	176,024	20.0	14.5	14.3	15.3
90-95	6,185	3.5	315,563	68,458	247,105	21.7	9.9	9.6	11.4
95-99	4,810	2.7	534,080	127,108	406,973	23.8	13.1	12.3	16.4
Top 1 Percent	1,169	0.7	2,572,520	769,099	1,803,420	29.9	15.3	13.3	24.1
Top 0.1 Percent	120	0.1	11,448,174	3,517,202	7,930,973	30.7	7.0	6.0	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$26,800; 40% \$53,100; 60% \$94,600; 80% \$171,100; 90% \$250,400; 95% \$354,900; 99% \$850,500; 99.9% \$3,726,100.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2023 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	46,460	25.9	16,910	560	16,360	3.3	3.8	4.6	0.7
Second Quintile	39,790	22.2	43,250	3,490	39,760	8.1	8.4	9.5	3.5
Middle Quintile	36,440	20.3	79,820	10,670	69,150	13.4	14.2	15.2	9.9
Fourth Quintile	30,150	16.8	141,290	24,170	117,120	17.1	20.7	21.3	18.5
Top Quintile	25,350	14.1	427,900	104,130	323,760	24.3	52.8	49.4	67.2
All	179,500	100.0	114,400	21,900	92,500	19.1	100.0	100.0	100.0
Addendum									
80-90	13,080	7.3	227,760	45,890	181,870	20.2	14.5	14.3	15.3
90-95	6,250	3.5	326,430	71,320	255,110	21.9	9.9	9.6	11.3
95-99	4,850	2.7	557,090	134,070	423,020	24.1	13.2	12.4	16.5
Top 1 Percent	1,170	0.7	2,672,220	806,540	1,865,680	30.2	15.2	13.1	24.0
Top 0.1 Percent	120	0.1	11,823,630	3,676,590	8,147,040	31.1	6.9	5.9	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$27,100; 40% \$53,700; 60% \$95,500; 80% \$173,100; 90% \$252,500; 95% \$359,000; 99% \$867,100; 99.9% \$3,764,800.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2024 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	46,740	25.9	17,680	600	17,080	3.4	3.9	4.6	0.7
Second Quintile	39,940	22.1	45,060	3,680	41,380	8.2	8.4	9.5	3.6
Middle Quintile	36,770	20.3	82,800	11,170	71,630	13.5	14.2	15.2	9.9
Fourth Quintile	30,420	16.8	146,390	25,250	121,140	17.3	20.8	21.3	18.6
Top Quintile	25,550	14.1	443,050	108,690	334,360	24.5	52.7	49.3	67.1
All	180,760	100.0	118,720	22,900	95,820	19.3	100.0	100.0	100.0
Addendum									
80-90	13,190	7.3	235,400	47,850	187,550	20.3	14.5	14.3	15.2
90-95	6,290	3.5	336,870	74,040	262,830	22.0	9.9	9.5	11.2
95-99	4,890	2.7	578,300	140,270	438,020	24.3	13.2	12.4	16.6
Top 1 Percent	1,180	0.7	2,771,670	843,150	1,928,530	30.4	15.2	13.1	24.0
Top 0.1 Percent	120	0.1	12,320,140	3,873,380	8,446,770	31.4	6.9	5.9	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$27,600; 40% \$54,500; 60% \$96,500; 80% \$174,800; 90% \$254,200; 95% \$362,000; 99% \$879,600; 99.9% \$3,816,100.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 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	46,820	25.7	18,380	620	17,760	3.4	3.8	4.6	0.7
Second Quintile	40,270	22.1	46,700	3,780	42,920	8.1	8.4	9.6	3.5
Middle Quintile	37,170	20.4	85,800	11,650	74,150	13.6	14.2	15.2	10.0
Fourth Quintile	30,660	16.8	152,170	26,370	125,800	17.3	20.8	21.3	18.6
Top Quintile	25,740	14.1	458,660	113,000	345,660	24.6	52.7	49.2	67.0
All	182,030	100.0	123,180	23,850	99,330	19.4	100.0	100.0	100.0
Addendum									
80-90	13,290	7.3	244,560	50,020	194,540	20.5	14.5	14.3	15.3
90-95	6,350	3.5	350,490	77,460	273,030	22.1	9.9	9.6	11.3
95-99	4,920	2.7	599,850	146,440	453,420	24.4	13.2	12.3	16.6
Top 1 Percent	1,190	0.7	2,850,480	870,070	1,980,420	30.5	15.1	13.0	23.8
Top 0.1 Percent	120	0.1	12,676,500	4,002,820	8,673,680	31.6	6.9	5.8	11.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$27,900; 40% \$55,100; 60% \$97,800; 80% \$177,600; 90% \$258,000; 95% \$368,300; 99% \$881,800; 99.9% \$3,870,800.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2026 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	47,120	25.7	19,050	720	18,330	3.8	3.8	4.7	0.7
Second Quintile	40,420	22.1	48,530	4,340	44,190	8.9	8.4	9.6	3.7
Middle Quintile	37,500	20.5	88,890	12,890	76,000	14.5	14.3	15.3	10.2
Fourth Quintile	30,970	16.9	156,940	28,710	128,240	18.3	20.8	21.4	18.7
Top Quintile	25,950	14.2	472,860	122,110	350,750	25.8	52.6	49.0	66.6
All	183,320	100.0	127,370	25,960	101,410	20.4	100.0	100.0	100.0
Addendum									
80-90	13,400	7.3	251,110	53,420	197,690	21.3	14.4	14.3	15.0
90-95	6,400	3.5	358,000	82,020	275,990	22.9	9.8	9.5	11.0
95-99	4,960	2.7	617,710	162,440	455,280	26.3	13.1	12.1	16.9
Top 1 Percent	1,200	0.7	2,973,120	939,630	2,033,490	31.6	15.2	13.1	23.6
Top 0.1 Percent	120	0.1	13,302,820	4,260,110	9,042,710	32.0	7.0	6.0	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 6.8

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$28,400; 40% \$55,800; 60% \$98,900; 80% \$178,300; 90% \$258,100; 95% \$366,900; 99% \$889,700; 99.9% \$3,971,000.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2027 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	47,250	25.6	19,850	750	19,110	3.8	3.9	4.7	0.7
Second Quintile	40,610	22.0	50,610	4,510	46,100	8.9	8.5	9.7	3.7
Middle Quintile	37,950	20.6	92,210	13,350	78,860	14.5	14.4	15.4	10.3
Fourth Quintile	31,260	16.9	162,220	29,610	132,610	18.3	20.9	21.4	18.8
Top Quintile	26,190	14.2	486,280	124,970	361,310	25.7	52.4	48.8	66.4
All	184,640	100.0	131,740	26,710	105,030	20.3	100.0	100.0	100.0
Addendum									
80-90	13,550	7.3	258,090	54,570	203,510	21.2	14.4	14.2	15.0
90-95	6,450	3.5	368,980	84,110	284,870	22.8	9.8	9.5	11.0
95-99	4,990	2.7	638,150	167,650	470,500	26.3	13.1	12.1	17.0
Top 1 Percent	1,200	0.7	3,063,970	962,570	2,101,400	31.4	15.1	13.0	23.4
Top 0.1 Percent	120	0.1	13,725,280	4,358,400	9,366,890	31.8	7.0	6.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.0

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$28,900; 40% \$56,700; 60% \$100,000; 80% \$179,400; 90% \$259,200; 95% \$371,300; 99% \$891,800; 99.9% \$4,030,400.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2028 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	47,400	25.5	20,650	790	19,870	3.8	3.9	4.7	0.7
Second Quintile	40,900	22.0	52,740	4,750	47,990	9.0	8.5	9.7	3.8
Middle Quintile	38,350	20.6	95,780	13,970	81,810	14.6	14.5	15.5	10.4
Fourth Quintile	31,550	17.0	167,780	30,690	137,080	18.3	20.9	21.4	18.8
Top Quintile	26,380	14.2	502,010	129,320	372,690	25.8	52.2	48.6	66.2
All	185,970	100.0	136,420	27,720	108,700	20.3	100.0	100.0	100.0
Addendum									
80-90	13,650	7.3	266,140	56,420	209,720	21.2	14.3	14.2	14.9
90-95	6,500	3.5	380,260	86,700	293,570	22.8	9.8	9.4	10.9
95-99	5,010	2.7	660,060	174,260	485,810	26.4	13.1	12.1	17.0
Top 1 Percent	1,210	0.7	3,165,200	995,490	2,169,710	31.5	15.1	13.0	23.3
Top 0.1 Percent	120	0.1	14,156,810	4,505,560	9,651,250	31.8	6.9	5.9	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.2

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$29,400; 40% \$57,700; 60% \$101,400; 80% \$180,900; 90% \$260,800; 95% \$374,500; 99% \$900,900; 99.9% \$4,094,000.

(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 T20-0009
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2029 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	47,550	25.4	21,530	860	20,670	4.0	3.9	4.7	0.8
Second Quintile	41,240	22.0	54,890	5,120	49,780	9.3	8.6	9.8	3.9
Middle Quintile	38,730	20.7	99,330	14,860	84,470	15.0	14.6	15.6	10.6
Fourth Quintile	31,830	17.0	173,320	32,350	140,970	18.7	20.9	21.4	19.0
Top Quintile	26,570	14.2	517,070	133,900	383,170	25.9	52.0	48.5	65.6
All	187,320	100.0	141,020	28,960	112,070	20.5	100.0	100.0	100.0
Addendum									
80-90	13,760	7.3	274,250	58,970	215,280	21.5	14.3	14.1	15.0
90-95	6,550	3.5	391,910	90,110	301,800	23.0	9.7	9.4	10.9
95-99	5,040	2.7	681,110	180,950	500,160	26.6	13.0	12.0	16.8
Top 1 Percent	1,220	0.7	3,254,490	1,021,200	2,233,290	31.4	15.0	13.0	22.9
Top 0.1 Percent	130	0.1	14,502,400	4,594,290	9,908,110	31.7	6.9	5.9	10.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions): 7.4

* Less than 0.05

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$29,800; 40% \$58,500; 60% \$102,700; 80% \$182,300; 90% \$262,600; 95% \$378,100; 99% \$907,300; 99.9% \$4,168,300.

(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.