

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2004<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,337	27.2	8,264	317	7,948	3.8	4.1	5.0	0.8
<b>Second Quintile</b>	32,754	22.1	22,327	2,111	20,216	9.5	8.9	10.2	4.0
<b>Middle Quintile</b>	29,385	19.8	40,630	6,450	34,180	15.9	14.6	15.5	11.1
<b>Fourth Quintile</b>	24,348	16.4	68,603	13,259	55,344	19.3	20.4	20.8	18.9
<b>Top Quintile</b>	20,978	14.1	203,764	53,118	150,647	26.1	52.3	48.9	65.2
<b>All</b>	148,481	100.0	55,083	11,519	43,565	20.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,594	7.1	104,642	22,654	81,988	21.7	13.6	13.4	14.0
<b>90-95</b>	5,187	3.5	146,434	34,457	111,977	23.5	9.3	9.0	10.5
<b>95-99</b>	4,147	2.8	246,020	64,448	181,572	26.2	12.5	11.6	15.6
<b>Top 1 Percent</b>	1,050	0.7	1,319,683	407,757	911,926	30.9	17.0	14.8	25.0
<b>Top 0.1 Percent</b>	108	0.1	6,249,813	1,977,123	4,272,690	31.6	8.2	7.1	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 3.9 AMT Revenue (\$ billions): 19.543

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2005<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,422	27.0	8,743	344	8,398	3.9	3.9	4.8	0.7
<b>Second Quintile</b>	33,319	22.3	23,561	2,305	21,256	9.8	8.7	10.0	4.0
<b>Middle Quintile</b>	29,747	19.9	42,677	6,827	35,850	16.0	14.1	15.1	10.5
<b>Fourth Quintile</b>	24,423	16.3	72,197	14,030	58,168	19.4	19.6	20.1	17.8
<b>Top Quintile</b>	21,162	14.1	228,984	61,048	167,936	26.7	53.9	50.3	66.9
<b>All</b>	149,734	100.0	60,057	12,891	47,166	21.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,632	7.1	110,812	24,076	86,735	21.7	13.1	13.1	13.3
<b>90-95</b>	5,217	3.5	156,766	37,123	119,643	23.7	9.1	8.8	10.0
<b>95-99</b>	4,235	2.8	269,134	72,003	197,131	26.8	12.7	11.8	15.8
<b>Top 1 Percent</b>	1,078	0.7	1,585,773	498,281	1,087,492	31.4	19.0	16.6	27.8
<b>Top 0.1 Percent</b>	111	0.1	7,774,400	2,505,321	5,269,080	32.2	9.6	8.3	14.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 5.0    AMT Revenue (\$ billions): 24.419

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$18,796; 40% \$37,611; 60% \$65,083; 80% \$110,002; 90% \$158,219; 95% \$219,071; 99% \$566,900; 99.9% \$2,833,047.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2006<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	39,631	26.4	9,114	379	8,735	4.2	3.7	4.6	0.7
<b>Second Quintile</b>	33,453	22.3	24,745	2,549	22,197	10.3	8.5	9.8	4.0
<b>Middle Quintile</b>	29,948	19.9	44,681	7,326	37,355	16.4	13.8	14.8	10.4
<b>Fourth Quintile</b>	24,663	16.4	75,959	14,888	61,071	19.6	19.3	19.9	17.4
<b>Top Quintile</b>	21,569	14.4	247,594	66,112	181,483	26.7	55.1	51.6	67.4
<b>All</b>	150,349	100.0	64,522	14,072	50,450	21.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,820	7.2	117,354	25,571	91,783	21.8	13.1	13.1	13.1
<b>90-95</b>	5,331	3.6	167,049	39,636	127,412	23.7	9.2	9.0	10.0
<b>95-99</b>	4,324	2.9	291,030	77,812	213,218	26.7	13.0	12.2	15.9
<b>Top 1 Percent</b>	1,094	0.7	1,756,127	549,712	1,206,415	31.3	19.8	17.4	28.4
<b>Top 0.1 Percent</b>	112	0.1	8,562,896	2,744,426	5,818,471	32.1	9.9	8.6	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.9

AMT Revenue (\$ billions): 29.063

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$19,014; 40% \$38,159; 60% \$66,278; 80% \$112,537; 90% \$162,789; 95% \$226,585; 99% \$600,494; 99.9% \$3,108,801.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2007<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	39,502	26.1	9,968	425	9,543	4.3	3.8	4.6	0.7
<b>Second Quintile</b>	33,739	22.3	26,502	2,849	23,653	10.8	8.6	9.8	4.3
<b>Middle Quintile</b>	30,315	20.0	47,064	7,754	39,311	16.5	13.7	14.6	10.4
<b>Fourth Quintile</b>	25,064	16.6	79,408	15,567	63,841	19.6	19.1	19.6	17.3
<b>Top Quintile</b>	21,885	14.5	263,054	69,326	193,727	26.4	55.2	51.9	67.2
<b>All</b>	151,270	100.0	68,924	14,926	53,998	21.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,971	7.3	123,388	26,843	96,545	21.8	13.0	13.0	13.0
<b>90-95</b>	5,437	3.6	175,997	41,647	134,350	23.7	9.2	8.9	10.0
<b>95-99</b>	4,373	2.9	308,102	81,985	226,118	26.6	12.9	12.1	15.9
<b>Top 1 Percent</b>	1,104	0.7	1,901,609	577,784	1,323,825	30.4	20.1	17.9	28.3
<b>Top 0.1 Percent</b>	113	0.1	9,454,838	2,911,914	6,542,925	30.8	10.2	9.0	14.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 5.0

AMT Revenue (\$ billions): 32.314

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$20,013; 40% \$39,474; 60% \$67,688; 80% \$114,245; 90% \$166,718; 95% \$231,415; 99% \$618,129; 99.9% \$3,271,252.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,230	26.2	9,700	2	9,698	0.0	3.9	4.9	0.0
<b>Second Quintile</b>	34,387	22.4	26,239	1,937	24,302	7.4	9.0	10.5	3.4
<b>Middle Quintile</b>	30,697	20.0	46,943	6,549	40,394	14.0	14.4	15.5	10.1
<b>Fourth Quintile</b>	25,310	16.5	79,530	14,215	65,315	17.9	20.2	20.7	18.1
<b>Top Quintile</b>	21,851	14.2	242,313	62,222	180,091	25.7	53.0	49.2	68.3
<b>All</b>	153,488	100.0	65,046	12,971	52,075	19.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,987	7.2	123,903	25,704	98,199	20.8	13.6	13.5	14.2
<b>90-95</b>	5,414	3.5	174,705	40,401	134,304	23.1	9.5	9.1	11.0
<b>95-99</b>	4,351	2.8	292,394	76,422	215,972	26.1	12.7	11.8	16.7
<b>Top 1 Percent</b>	1,099	0.7	1,560,642	478,511	1,082,131	30.7	17.2	14.9	26.4
<b>Top 0.1 Percent</b>	114	0.1	7,372,953	2,316,996	5,055,957	31.4	8.4	7.2	13.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.7

AMT Revenue (\$ billions): 33.227

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$18,824; 40% \$37,882; 60% \$64,962; 80% \$110,513; 90% \$160,903; 95% \$219,288; 99% \$540,479; 99.9% \$2,499,498.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2009<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,879	26.2	9,624	-151	9,775	-1.6	4.2	5.3	-0.4
<b>Second Quintile</b>	35,068	22.5	25,234	1,426	23,808	5.7	9.5	11.0	2.9
<b>Middle Quintile</b>	31,192	20.0	45,164	5,768	39,395	12.8	15.1	16.2	10.4
<b>Fourth Quintile</b>	25,699	16.5	76,837	13,177	63,660	17.2	21.2	21.5	19.6
<b>Top Quintile</b>	22,039	14.1	214,365	52,662	161,703	24.6	50.7	46.9	67.2
<b>All</b>	155,935	100.0	59,809	11,070	48,739	18.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,155	7.2	118,749	23,959	94,790	20.2	14.2	13.9	15.5
<b>90-95</b>	5,437	3.5	165,575	37,235	128,340	22.5	9.7	9.2	11.7
<b>95-99</b>	4,355	2.8	268,859	68,089	200,770	25.3	12.6	11.5	17.2
<b>Top 1 Percent</b>	1,092	0.7	1,216,950	361,231	855,719	29.7	14.3	12.3	22.9
<b>Top 0.1 Percent</b>	114	0.1	5,294,621	1,612,313	3,682,308	30.5	6.5	5.6	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.4

AMT Revenue (\$ billions): 29.507

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$18,427; 40% \$36,520; 60% \$62,778; 80% \$107,227; 90% \$153,169; 95% \$208,304; 99% \$479,542; 99.9% \$1,937,346.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,065	26.2	10,070	-32	10,102	-0.3	4.2	5.2	-0.1
<b>Second Quintile</b>	35,514	22.7	26,381	1,763	24,618	6.7	9.5	11.0	3.3
<b>Middle Quintile</b>	31,244	19.9	47,183	6,408	40,775	13.6	15.0	16.0	10.6
<b>Fourth Quintile</b>	25,759	16.4	79,191	14,132	65,059	17.9	20.7	21.0	19.3
<b>Top Quintile</b>	22,320	14.2	225,457	56,458	168,998	25.0	51.0	47.3	66.8
<b>All</b>	156,812	100.0	62,869	12,039	50,830	19.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,220	7.2	121,684	25,387	96,297	20.9	13.9	13.6	15.1
<b>90-95</b>	5,550	3.5	169,621	39,142	130,478	23.1	9.6	9.1	11.5
<b>95-99</b>	4,439	2.8	278,501	71,246	207,255	25.6	12.5	11.5	16.8
<b>Top 1 Percent</b>	1,111	0.7	1,340,263	397,606	942,656	29.7	15.1	13.1	23.4
<b>Top 0.1 Percent</b>	116	0.1	6,014,415	1,824,593	4,189,822	30.3	7.1	6.1	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.4

AMT Revenue (\$ billions): 33.359

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$18,910; 40% \$37,721; 60% \$64,283; 80% \$107,925; 90% \$154,502; 95% \$210,084; 99% \$496,775; 99.9% \$2,107,560.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,270	26.2	10,379	84	10,294	0.8	4.2	5.1	0.2
<b>Second Quintile</b>	35,594	22.6	27,367	1,886	25,481	6.9	9.5	10.9	3.5
<b>Middle Quintile</b>	31,326	19.9	48,556	6,473	42,083	13.3	14.9	15.9	10.7
<b>Fourth Quintile</b>	26,007	16.5	80,455	13,723	66,732	17.1	20.5	20.9	18.8
<b>Top Quintile</b>	22,603	14.3	231,853	56,157	175,696	24.2	51.3	47.8	66.8
<b>All</b>	157,683	100.0	64,796	12,060	52,737	18.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,448	7.3	121,957	24,058	97,899	19.7	13.7	13.5	14.5
<b>90-95</b>	5,556	3.5	167,487	36,305	131,182	21.7	9.1	8.8	10.6
<b>95-99</b>	4,476	2.8	281,259	68,642	212,617	24.4	12.3	11.4	16.2
<b>Top 1 Percent</b>	1,123	0.7	1,473,436	431,760	1,041,676	29.3	16.2	14.1	25.5
<b>Top 0.1 Percent</b>	115	0.1	6,822,391	2,054,216	4,768,175	30.1	7.7	6.6	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.3

AMT Revenue (\$ billions): 33.156

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$19,006; 40% \$37,837; 60% \$63,483; 80% \$106,321; 90% \$147,145; 95% \$204,691; 99% \$495,833; 99.9% \$2,367,304.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,798	25.9	11,002	101	10,901	0.9	4.1	5.1	0.2
<b>Second Quintile</b>	35,670	22.7	28,965	2,234	26,731	7.7	9.5	10.9	3.6
<b>Middle Quintile</b>	31,258	19.9	50,863	7,165	43,698	14.1	14.6	15.7	10.1
<b>Fourth Quintile</b>	26,010	16.5	83,216	15,061	68,154	18.1	19.8	20.3	17.7
<b>Top Quintile</b>	22,827	14.5	251,138	66,180	184,958	26.4	52.5	48.4	68.3
<b>All</b>	157,370	100.0	69,454	14,059	55,395	20.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,524	7.3	125,289	27,189	98,101	21.7	13.2	13.0	14.2
<b>90-95</b>	5,598	3.6	172,864	41,497	131,367	24.0	8.9	8.4	10.5
<b>95-99</b>	4,556	2.9	294,044	79,576	214,467	27.1	12.3	11.2	16.4
<b>Top 1 Percent</b>	1,149	0.7	1,724,365	524,320	1,200,045	30.4	18.1	15.8	27.2
<b>Top 0.1 Percent</b>	117	0.1	8,316,831	2,611,946	5,704,885	31.4	8.9	7.7	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 32.4

AMT Revenue (\$ billions): 119.753

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$19,738; 40% \$39,096; 60% \$64,828; 80% \$107,628; 90% \$148,688; 95% \$208,810; 99% \$521,411; 99.9% \$2,749,437.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2013**<sup>1</sup>

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,520	25.6	11,290	484	10,806	4.3	4.2	5.3	0.7
<b>Second Quintile</b>	36,208	22.9	30,031	3,645	26,386	12.1	9.9	11.5	4.9
<b>Middle Quintile</b>	31,370	19.8	52,294	9,320	42,973	17.8	14.9	16.2	10.9
<b>Fourth Quintile</b>	26,062	16.5	84,355	18,207	66,148	21.6	20.0	20.7	17.7
<b>Top Quintile</b>	23,189	14.7	244,576	75,675	168,901	30.9	51.5	47.0	65.5
<b>All</b>	158,260	100.0	69,527	16,920	52,607	24.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,692	7.4	125,820	31,355	94,465	24.9	13.4	13.3	13.7
<b>90-95</b>	5,736	3.6	166,808	44,520	122,289	26.7	8.7	8.4	9.5
<b>95-99</b>	4,615	2.9	287,453	85,873	201,581	29.9	12.1	11.2	14.8
<b>Top 1 Percent</b>	1,147	0.7	1,671,536	642,233	1,029,304	38.4	17.4	14.2	27.5
<b>Top 0.1 Percent</b>	117	0.1	7,985,826	3,236,162	4,749,663	40.5	8.5	6.7	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 21.7

AMT Revenue (\$ billions): 54.532

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2014**<sup>1</sup>

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,860	25.7	12,056	556	11,499	4.6	4.1	5.3	0.8
<b>Second Quintile</b>	36,328	22.8	31,721	4,028	27,693	12.7	9.7	11.3	4.9
<b>Middle Quintile</b>	31,545	19.8	54,564	10,002	44,562	18.3	14.5	15.8	10.5
<b>Fourth Quintile</b>	26,179	16.4	88,029	19,389	68,640	22.0	19.4	20.2	16.9
<b>Top Quintile</b>	23,406	14.7	267,797	85,820	181,977	32.1	52.7	48.0	66.8
<b>All</b>	159,230	100.0	74,649	18,874	55,775	25.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,749	7.4	129,581	32,913	96,669	25.4	12.8	12.8	12.9
<b>90-95</b>	5,833	3.7	176,180	47,917	128,264	27.2	8.7	8.4	9.3
<b>95-99</b>	4,658	2.9	309,287	95,391	213,896	30.8	12.1	11.2	14.8
<b>Top 1 Percent</b>	1,167	0.7	1,951,439	769,636	1,181,802	39.4	19.2	15.5	29.9
<b>Top 0.1 Percent</b>	119	0.1	9,377,137	3,899,132	5,478,005	41.6	9.4	7.4	15.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 24.2

AMT Revenue (\$ billions): 62.523

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$21,228; 40% \$41,300; 60% \$65,859; 80% \$111,091; 90% \$144,822; 95% \$221,349; 99% \$561,340; 99.9% \$3,105,134.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2015<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	40,970	25.6	12,881	637	12,243	5.0	4.2	5.3	0.8
<b>Second Quintile</b>	36,414	22.7	33,491	4,364	29,127	13.0	9.7	11.3	5.0
<b>Middle Quintile</b>	31,949	19.9	56,816	10,551	46,264	18.6	14.4	15.7	10.6
<b>Fourth Quintile</b>	26,517	16.5	91,848	20,454	71,395	22.3	19.3	20.1	17.0
<b>Top Quintile</b>	23,568	14.7	282,330	90,216	192,114	32.0	52.8	48.2	66.6
<b>All</b>	160,282	100.0	78,595	19,933	58,662	25.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,852	7.4	133,354	34,226	99,128	25.7	12.6	12.5	12.7
<b>90-95</b>	5,855	3.7	187,816	51,005	136,811	27.2	8.7	8.5	9.4
<b>95-99</b>	4,687	2.9	323,122	99,387	223,735	30.8	12.0	11.2	14.6
<b>Top 1 Percent</b>	1,174	0.7	2,095,258	814,577	1,280,681	38.9	19.5	16.0	29.9
<b>Top 0.1 Percent</b>	120	0.1	10,186,310	4,150,953	6,035,358	40.8	9.7	7.7	15.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 26.9

AMT Revenue (\$ billions): 71.208

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$22,008; 40% \$42,597; 60% \$67,608; 80% \$112,412; 90% \$147,742; 95% \$227,595; 99% \$573,930; 99.9% \$3,274,341.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2016<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,022	25.4	13,666	711	12,955	5.2	4.2	5.3	0.9
<b>Second Quintile</b>	36,642	22.7	35,191	4,710	30,481	13.4	9.6	11.2	5.1
<b>Middle Quintile</b>	32,337	20.0	59,378	11,094	48,284	18.7	14.4	15.7	10.5
<b>Fourth Quintile</b>	26,912	16.7	95,898	21,705	74,193	22.6	19.3	20.1	17.1
<b>Top Quintile</b>	23,682	14.7	298,631	95,646	202,985	32.0	52.9	48.3	66.4
<b>All</b>	161,412	100.0	82,832	21,151	61,681	25.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,925	7.4	138,999	35,991	103,008	25.9	12.4	12.3	12.6
<b>90-95</b>	5,867	3.6	199,684	54,564	145,120	27.3	8.8	8.6	9.4
<b>95-99</b>	4,706	2.9	336,939	104,213	232,726	30.9	11.9	11.0	14.4
<b>Top 1 Percent</b>	1,184	0.7	2,245,288	866,328	1,378,959	38.6	19.9	16.4	30.0
<b>Top 0.1 Percent</b>	121	0.1	10,867,322	4,377,831	6,489,490	40.3	9.9	7.9	15.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 30.2

AMT Revenue (\$ billions): 80.635

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$22,744; 40% \$43,576; 60% \$69,776; 80% \$113,943; 90% \$153,694; 95% \$230,219; 99% \$588,546; 99.9% \$3,454,184.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2017<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,096	25.3	14,508	795	13,713	5.5	4.2	5.4	0.9
<b>Second Quintile</b>	36,976	22.7	36,935	5,090	31,845	13.8	9.7	11.2	5.2
<b>Middle Quintile</b>	32,635	20.1	61,961	11,715	50,246	18.9	14.3	15.6	10.5
<b>Fourth Quintile</b>	27,270	16.8	99,571	22,915	76,657	23.0	19.2	19.9	17.1
<b>Top Quintile</b>	23,852	14.7	314,064	101,550	212,514	32.3	53.0	48.4	66.3
<b>All</b>	162,615	100.0	86,943	22,473	64,470	25.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,026	7.4	144,242	37,626	106,616	26.1	12.3	12.2	12.4
<b>90-95</b>	5,890	3.6	210,123	58,331	151,793	27.8	8.8	8.5	9.4
<b>95-99</b>	4,736	2.9	350,793	109,480	241,312	31.2	11.8	10.9	14.2
<b>Top 1 Percent</b>	1,200	0.7	2,380,963	922,913	1,458,051	38.8	20.2	16.7	30.3
<b>Top 0.1 Percent</b>	123	0.1	11,415,155	4,619,624	6,795,531	40.5	9.9	8.0	15.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 33.8

AMT Revenue (\$ billions): 92.251

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$23,578; 40% \$44,552; 60% \$71,378; 80% \$114,985; 90% \$158,157; 95% \$232,425; 99% \$601,669; 99.9% \$3,651,264.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2018<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,318	25.2	15,445	885	14,560	5.7	4.3	5.5	1.0
<b>Second Quintile</b>	37,279	22.8	38,717	5,416	33,301	14.0	9.7	11.3	5.3
<b>Middle Quintile</b>	32,896	20.1	64,472	12,227	52,245	19.0	14.3	15.6	10.5
<b>Fourth Quintile</b>	27,546	16.8	102,956	23,890	79,065	23.2	19.1	19.8	17.1
<b>Top Quintile</b>	24,072	14.7	326,769	105,436	221,333	32.3	53.0	48.4	66.1
<b>All</b>	163,891	100.0	90,617	23,437	67,181	25.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,128	7.4	148,383	38,763	109,620	26.1	12.1	12.1	12.2
<b>90-95</b>	5,945	3.6	218,813	61,082	157,731	27.9	8.8	8.5	9.5
<b>95-99</b>	4,785	2.9	362,121	113,195	248,926	31.3	11.7	10.8	14.1
<b>Top 1 Percent</b>	1,214	0.7	2,498,081	958,092	1,539,989	38.4	20.4	17.0	30.3
<b>Top 0.1 Percent</b>	124	0.1	11,842,531	4,724,260	7,118,271	39.9	9.9	8.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 37.6

AMT Revenue (\$ billions): 105.935

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$24,446; 40% \$45,536; 60% \$72,847; 80% \$115,180; 90% \$160,620; 95% \$232,956; 99% \$609,956; 99.9% \$3,802,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2019 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,566	25.2	16,206	958	15,249	5.9	4.3	5.5	1.0
<b>Second Quintile</b>	37,485	22.7	40,369	5,713	34,657	14.2	9.7	11.3	5.3
<b>Middle Quintile</b>	33,267	20.1	66,699	12,681	54,019	19.0	14.2	15.6	10.4
<b>Fourth Quintile</b>	27,782	16.8	106,094	24,918	81,175	23.5	18.9	19.6	17.1
<b>Top Quintile</b>	24,318	14.7	341,112	110,274	230,838	32.3	53.2	48.7	66.2
<b>All</b>	165,239	100.0	94,354	24,535	69,820	26.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,225	7.4	151,763	39,678	112,085	26.1	11.9	11.9	12.0
<b>90-95</b>	6,053	3.7	227,257	63,986	163,272	28.2	8.8	8.6	9.6
<b>95-99</b>	4,816	2.9	373,241	116,893	256,349	31.3	11.5	10.7	13.9
<b>Top 1 Percent</b>	1,224	0.7	2,668,666	1,018,135	1,650,531	38.2	21.0	17.5	30.7
<b>Top 0.1 Percent</b>	125	0.1	12,696,302	5,020,420	7,675,882	39.5	10.2	8.3	15.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 41.0

AMT Revenue (\$ billions): 120.209

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$25,007; 40% \$46,465; 60% \$73,823; 80% \$115,242; 90% \$162,209; 95% \$234,154; 99% \$614,464; 99.9% \$4,053,258.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2020<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre- Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	41,826	25.1	17,301	1,079	16,222	6.2	4.4	5.6	1.1
<b>Second Quintile</b>	37,854	22.7	42,275	6,114	36,160	14.5	9.8	11.3	5.4
<b>Middle Quintile</b>	33,624	20.2	69,364	13,362	56,002	19.3	14.3	15.6	10.6
<b>Fourth Quintile</b>	28,134	16.9	109,575	25,876	83,699	23.6	18.9	19.5	17.1
<b>Top Quintile</b>	24,451	14.7	353,437	114,280	239,157	32.3	52.9	48.4	65.7
<b>All</b>	166,655	100.0	97,956	25,516	72,440	26.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,283	7.4	156,631	41,113	115,519	26.3	11.8	11.8	11.9
<b>90-95</b>	6,089	3.7	234,300	66,482	167,818	28.4	8.7	8.5	9.5
<b>95-99</b>	4,837	2.9	382,679	119,972	262,707	31.4	11.3	10.5	13.7
<b>Top 1 Percent</b>	1,242	0.8	2,770,310	1,050,168	1,720,142	37.9	21.1	17.7	30.7
<b>Top 0.1 Percent</b>	127	0.1	12,918,205	5,063,083	7,855,123	39.2	10.0	8.2	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 44.8

AMT Revenue (\$ billions): 136.203

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$25,913; 40% \$47,365; 60% \$74,561; 80% \$115,611; 90% \$166,801; 95% \$232,013; 99% \$625,461; 99.9% \$4,206,210.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2021<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	41,975	25.0	18,251	1,182	17,069	6.5	4.5	5.7	1.1
<b>Second Quintile</b>	38,263	22.8	43,980	6,526	37,453	14.8	9.8	11.4	5.6
<b>Middle Quintile</b>	34,010	20.2	71,698	13,955	57,743	19.5	14.3	15.6	10.6
<b>Fourth Quintile</b>	28,375	16.9	112,445	26,770	85,675	23.8	18.7	19.3	16.9
<b>Top Quintile</b>	24,741	14.7	366,776	119,176	247,600	32.5	53.1	48.6	65.7
<b>All</b>	168,140	100.0	101,663	26,683	74,980	26.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,384	7.4	159,871	42,034	117,837	26.3	11.6	11.6	11.6
<b>90-95</b>	6,212	3.7	240,771	68,876	171,895	28.6	8.8	8.5	9.5
<b>95-99</b>	4,892	2.9	392,003	123,242	268,761	31.4	11.2	10.4	13.4
<b>Top 1 Percent</b>	1,253	0.8	2,937,183	1,114,824	1,822,359	38.0	21.5	18.1	31.1
<b>Top 0.1 Percent</b>	128	0.1	13,616,942	5,335,693	8,281,249	39.2	10.2	8.4	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 48.5

AMT Revenue (\$ billions): 153.476

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$26,666; 40% \$47,888; 60% \$75,179; 80% \$114,956; 90% \$171,468; 95% \$230,719; 99% \$632,562; 99.9% \$4,446,444.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T12-0178**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2022<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	42,330	25.0	19,201	1,305	17,896	6.8	4.5	5.8	1.2
<b>Second Quintile</b>	38,541	22.7	45,650	6,924	38,726	15.2	9.8	11.3	5.6
<b>Middle Quintile</b>	34,361	20.3	73,938	14,521	59,417	19.6	14.2	15.5	10.6
<b>Fourth Quintile</b>	28,635	16.9	115,262	27,550	87,712	23.9	18.5	19.1	16.7
<b>Top Quintile</b>	25,018	14.7	381,465	124,432	257,033	32.6	53.3	48.8	65.9
<b>All</b>	169,691	100.0	105,451	27,860	77,591	26.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,567	7.4	163,523	42,904	120,619	26.2	11.5	11.5	11.4
<b>90-95</b>	6,269	3.7	247,734	71,763	175,971	29.0	8.7	8.4	9.5
<b>95-99</b>	4,918	2.9	402,397	126,905	275,493	31.5	11.1	10.3	13.2
<b>Top 1 Percent</b>	1,264	0.7	3,130,365	1,186,700	1,943,665	37.9	22.1	18.7	31.7
<b>Top 0.1 Percent</b>	129	0.1	14,422,392	5,628,834	8,793,558	39.0	10.4	8.6	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 51.8

AMT Revenue (\$ billions): 174.108

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of 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 2012 dollars): 20% \$27,301; 40% \$48,210; 60% \$75,559; 80% \$114,032; 90% \$178,992; 95% \$229,788; 99% \$638,324; 99.9% \$4,687,873.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.