

Table T15-0035
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	14,724	8.5	5,753	439	5,313	7.6	0.6	0.7	0.2
10-20	26,039	15.1	15,359	539	14,820	3.5	2.7	3.2	0.5
20-30	21,906	12.7	25,245	1,382	23,863	5.5	3.7	4.4	1.0
30-40	16,072	9.3	35,565	3,153	32,412	8.9	3.8	4.4	1.7
40-50	13,205	7.7	45,784	5,244	40,540	11.5	4.0	4.5	2.3
50-75	23,789	13.8	62,910	8,655	54,255	13.8	10.0	10.8	6.7
75-100	15,880	9.2	88,631	14,527	74,103	16.4	9.4	9.9	7.5
100-200	27,265	15.8	141,622	27,050	114,572	19.1	25.7	26.2	24.1
200-500	10,362	6.0	288,418	67,568	220,849	23.4	19.9	19.2	22.9
500-1,000	1,317	0.8	686,585	195,971	490,614	28.5	6.0	5.4	8.4
More than 1,000	705	0.4	3,064,525	1,066,076	1,998,449	34.8	14.4	11.8	24.6
All	172,532	100.0	86,987	17,747	69,241	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

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

Table T15-0035
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,809	14.7	5,712	540	5,171	9.5	1.9	2.1	1.0
10-20	20,058	23.0	15,217	971	14,246	6.4	7.9	9.0	2.7
20-30	14,163	16.3	25,106	2,305	22,801	9.2	9.2	10.2	4.5
30-40	9,258	10.6	35,513	4,363	31,150	12.3	8.5	9.1	5.6
40-50	7,373	8.5	45,789	6,653	39,137	14.5	8.7	9.1	6.8
50-75	10,972	12.6	62,354	10,769	51,585	17.3	17.6	17.9	16.4
75-100	5,479	6.3	87,830	17,880	69,951	20.4	12.4	12.1	13.6
100-200	5,238	6.0	133,711	29,832	103,879	22.3	18.0	17.2	21.7
200-500	994	1.1	276,795	73,900	202,896	26.7	7.1	6.4	10.2
500-1,000	112	0.1	694,692	223,500	471,193	32.2	2.0	1.7	3.5
More than 1,000	83	0.1	3,180,472	1,197,912	1,982,560	37.7	6.8	5.2	13.8
All	87,180	100.0	44,584	8,266	36,317	18.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

(1) Calendar Year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

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

Table T15-0035
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	825	1.4	4,990	114	4,876	2.3	*	0.1	*
10-20	1,902	3.3	15,969	165	15,804	1.0	0.3	0.4	*
20-30	2,948	5.1	25,619	243	25,376	1.0	0.8	1.0	*
30-40	2,940	5.0	35,768	1,355	34,412	3.8	1.1	1.4	0.2
40-50	2,904	5.0	45,927	3,124	42,803	6.8	1.4	1.7	0.4
50-75	7,878	13.5	63,892	6,395	57,497	10.0	5.3	6.1	2.4
75-100	7,909	13.6	89,407	12,363	77,045	13.8	7.4	8.2	4.6
100-200	19,667	33.7	144,686	26,354	118,332	18.2	29.7	31.2	24.4
200-500	9,043	15.5	290,037	66,805	223,232	23.0	27.4	27.1	28.5
500-1,000	1,165	2.0	685,362	192,911	492,451	28.2	8.3	7.7	10.6
More than 1,000	594	1.0	2,981,946	1,023,566	1,958,379	34.3	18.5	15.6	28.6
All	58,288	100.0	164,217	36,401	127,815	22.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

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

Table T15-0035
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	1,246	2.5	6,635	-782	7,417	-11.8	0.1	0.2	-0.1
10-20	4,675	9.3	15,763	-1,818	17,580	-11.5	1.2	1.7	-0.7
20-30	5,672	11.3	25,471	-1,218	26,689	-4.8	2.3	3.1	-0.5
30-40	4,492	8.9	35,564	705	34,858	2.0	2.6	3.2	0.3
40-50	3,628	7.2	45,644	2,881	42,763	6.3	2.7	3.1	0.8
50-75	7,050	14.0	63,024	6,717	56,307	10.7	7.1	8.0	3.7
75-100	5,198	10.3	89,122	12,820	76,302	14.4	7.4	8.0	5.2
100-200	11,657	23.2	144,292	26,147	118,145	18.1	27.0	27.9	23.8
200-500	5,301	10.5	293,122	67,624	225,499	23.1	25.0	24.2	27.9
500-1,000	712	1.4	683,288	193,863	489,426	28.4	7.8	7.0	10.8
More than 1,000	357	0.7	2,994,529	1,031,349	1,963,181	34.4	17.2	14.2	28.7
All	50,272	100.0	123,886	25,527	98,359	20.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

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

Table T15-0035
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	944	3.9	6,963	-711	7,674	-10.2	0.5	0.6	-0.4
10-20	3,778	15.7	15,795	-1,677	17,473	-10.6	4.6	5.8	-4.2
20-30	4,451	18.4	25,430	-986	26,416	-3.9	8.8	10.4	-2.9
30-40	3,522	14.6	35,527	1,194	34,333	3.4	9.7	10.7	2.8
40-50	2,630	10.9	45,596	3,301	42,295	7.2	9.3	9.8	5.7
50-75	4,350	18.0	62,486	7,017	55,469	11.2	21.1	21.3	20.0
75-100	2,175	9.0	87,734	13,431	74,303	15.3	14.8	14.2	19.2
100-200	1,950	8.1	132,812	25,725	107,087	19.4	20.1	18.4	32.9
200-500	258	1.1	274,070	66,325	207,744	24.2	5.5	4.7	11.2
500-1,000	24	0.1	693,999	206,307	487,692	29.7	1.3	1.0	3.2
More than 1,000	14	0.1	3,840,137	1,333,715	2,506,422	34.7	4.2	3.1	12.4
All	24,145	100.0	53,332	6,313	47,020	11.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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

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

Table T15-0035
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	1,889	4.6	5,514	131	5,383	2.4	0.3	0.4	*
10-20	7,909	19.2	15,610	265	15,344	1.7	3.9	4.7	0.4
20-30	6,516	15.8	25,150	721	24,429	2.9	5.2	6.2	0.8
30-40	4,256	10.3	35,561	1,580	33,981	4.4	4.8	5.6	1.2
40-50	3,361	8.2	45,754	2,786	42,968	6.1	4.9	5.6	1.7
50-75	5,868	14.3	62,781	5,408	57,373	8.6	11.7	13.0	5.7
75-100	3,871	9.4	88,361	10,948	77,413	12.4	10.9	11.6	7.6
100-200	5,135	12.5	138,547	23,508	115,039	17.0	22.6	22.9	21.6
200-500	1,539	3.7	285,155	66,530	218,626	23.3	14.0	13.0	18.3
500-1,000	220	0.5	710,712	206,407	504,305	29.0	5.0	4.3	8.1
More than 1,000	159	0.4	3,339,288	1,195,134	2,144,154	35.8	16.9	13.2	34.0
All	41,164	100.0	76,347	13,565	62,782	17.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

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