

Table T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2004¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,337	27.2	8,264	317	7,948	3.8	4.1	5.0	0.8
Second Quintile	32,754	22.1	22,327	2,111	20,216	9.5	8.9	10.2	4.0
Middle Quintile	29,385	19.8	40,630	6,450	34,180	15.9	14.6	15.5	11.1
Fourth Quintile	24,348	16.4	68,603	13,259	55,344	19.3	20.4	20.8	18.9
Top Quintile	20,978	14.1	203,764	53,118	150,647	26.1	52.3	48.9	65.2
All	148,481	100.0	55,083	11,519	43,565	20.9	100.0	100.0	100.0
Addendum									
80-90	10,594	7.1	104,642	22,654	81,988	21.7	13.6	13.4	14.0
90-95	5,187	3.5	146,434	34,457	111,977	23.5	9.3	9.0	10.5
95-99	4,147	2.8	246,020	64,448	181,572	26.2	12.5	11.6	15.6
Top 1 Percent	1,050	0.7	1,319,683	407,757	911,926	30.9	17.0	14.8	25.0
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2005¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,422	27.0	8,743	344	8,398	3.9	3.9	4.8	0.7
Second Quintile	33,319	22.3	23,561	2,305	21,256	9.8	8.7	10.0	4.0
Middle Quintile	29,747	19.9	42,677	6,827	35,850	16.0	14.1	15.1	10.5
Fourth Quintile	24,423	16.3	72,197	14,030	58,168	19.4	19.6	20.1	17.8
Top Quintile	21,162	14.1	228,984	61,048	167,936	26.7	53.9	50.3	66.9
All	149,734	100.0	60,057	12,891	47,166	21.5	100.0	100.0	100.0
Addendum									
80-90	10,632	7.1	110,812	24,076	86,735	21.7	13.1	13.1	13.3
90-95	5,217	3.5	156,766	37,123	119,643	23.7	9.1	8.8	10.0
95-99	4,235	2.8	269,134	72,003	197,131	26.8	12.7	11.8	15.8
Top 1 Percent	1,078	0.7	1,585,773	498,281	1,087,492	31.4	19.0	16.6	27.8
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2006¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	39,631	26.4	9,114	379	8,735	4.2	3.7	4.6	0.7
Second Quintile	33,453	22.3	24,745	2,549	22,197	10.3	8.5	9.8	4.0
Middle Quintile	29,948	19.9	44,681	7,326	37,355	16.4	13.8	14.8	10.4
Fourth Quintile	24,663	16.4	75,959	14,888	61,071	19.6	19.3	19.9	17.4
Top Quintile	21,569	14.4	247,594	66,112	181,483	26.7	55.1	51.6	67.4
All	150,349	100.0	64,522	14,072	50,450	21.8	100.0	100.0	100.0
Addendum									
80-90	10,820	7.2	117,354	25,571	91,783	21.8	13.1	13.1	13.1
90-95	5,331	3.6	167,049	39,636	127,412	23.7	9.2	9.0	10.0
95-99	4,324	2.9	291,030	77,812	213,218	26.7	13.0	12.2	15.9
Top 1 Percent	1,094	0.7	1,756,127	549,712	1,206,415	31.3	19.8	17.4	28.4
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2007¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	39,502	26.1	9,968	425	9,543	4.3	3.8	4.6	0.7
Second Quintile	33,739	22.3	26,502	2,849	23,653	10.8	8.6	9.8	4.3
Middle Quintile	30,315	20.0	47,064	7,754	39,311	16.5	13.7	14.6	10.4
Fourth Quintile	25,064	16.6	79,408	15,567	63,841	19.6	19.1	19.6	17.3
Top Quintile	21,885	14.5	263,054	69,326	193,727	26.4	55.2	51.9	67.2
All	151,270	100.0	68,924	14,926	53,998	21.7	100.0	100.0	100.0
Addendum									
80-90	10,971	7.3	123,388	26,843	96,545	21.8	13.0	13.0	13.0
90-95	5,437	3.6	175,997	41,647	134,350	23.7	9.2	8.9	10.0
95-99	4,373	2.9	308,102	81,985	226,118	26.6	12.9	12.1	15.9
Top 1 Percent	1,104	0.7	1,901,609	577,784	1,323,825	30.4	20.1	17.9	28.3
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2008¹

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

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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 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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,879	26.2	9,624	-151	9,775	-1.6	4.2	5.3	-0.4
Second Quintile	35,068	22.5	25,234	1,426	23,808	5.7	9.5	11.0	2.9
Middle Quintile	31,192	20.0	45,164	5,768	39,395	12.8	15.1	16.2	10.4
Fourth Quintile	25,699	16.5	76,837	13,177	63,660	17.2	21.2	21.5	19.6
Top Quintile	22,039	14.1	214,365	52,662	161,703	24.6	50.7	46.9	67.2
All	155,935	100.0	59,809	11,070	48,739	18.5	100.0	100.0	100.0
Addendum									
80-90	11,155	7.2	118,749	23,959	94,790	20.2	14.2	13.9	15.5
90-95	5,437	3.5	165,575	37,235	128,340	22.5	9.7	9.2	11.7
95-99	4,355	2.8	268,859	68,089	200,770	25.3	12.6	11.5	17.2
Top 1 Percent	1,092	0.7	1,216,950	361,231	855,719	29.7	14.3	12.3	22.9
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,065	26.2	10,070	-32	10,102	-0.3	4.2	5.2	-0.1
Second Quintile	35,514	22.7	26,381	1,763	24,618	6.7	9.5	11.0	3.3
Middle Quintile	31,244	19.9	47,183	6,408	40,775	13.6	15.0	16.0	10.6
Fourth Quintile	25,759	16.4	79,191	14,132	65,059	17.9	20.7	21.0	19.3
Top Quintile	22,320	14.2	225,457	56,458	168,998	25.0	51.0	47.3	66.8
All	156,812	100.0	62,869	12,039	50,830	19.2	100.0	100.0	100.0
Addendum									
80-90	11,220	7.2	121,684	25,387	96,297	20.9	13.9	13.6	15.1
90-95	5,550	3.5	169,621	39,142	130,478	23.1	9.6	9.1	11.5
95-99	4,439	2.8	278,501	71,246	207,255	25.6	12.5	11.5	16.8
Top 1 Percent	1,111	0.7	1,340,263	397,606	942,656	29.7	15.1	13.1	23.4
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,270	26.2	10,379	84	10,294	0.8	4.2	5.1	0.2
Second Quintile	35,594	22.6	27,367	1,886	25,481	6.9	9.5	10.9	3.5
Middle Quintile	31,326	19.9	48,556	6,473	42,083	13.3	14.9	15.9	10.7
Fourth Quintile	26,007	16.5	80,455	13,723	66,732	17.1	20.5	20.9	18.8
Top Quintile	22,603	14.3	231,853	56,157	175,696	24.2	51.3	47.8	66.8
All	157,683	100.0	64,796	12,060	52,737	18.6	100.0	100.0	100.0
Addendum									
80-90	11,448	7.3	121,957	24,058	97,899	19.7	13.7	13.5	14.5
90-95	5,556	3.5	167,487	36,305	131,182	21.7	9.1	8.8	10.6
95-99	4,476	2.8	281,259	68,642	212,617	24.4	12.3	11.4	16.2
Top 1 Percent	1,123	0.7	1,473,436	431,760	1,041,676	29.3	16.2	14.1	25.5
Top 0.1 Percent	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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2012¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,798	25.9	11,002	101	10,901	0.9	4.1	5.1	0.2
Second Quintile	35,670	22.7	28,965	2,211	26,754	7.6	9.5	10.8	3.7
Middle Quintile	31,258	19.9	50,863	7,058	43,805	13.9	14.6	15.6	10.4
Fourth Quintile	26,010	16.5	83,216	14,510	68,706	17.4	19.8	20.3	17.8
Top Quintile	22,827	14.5	251,138	63,014	188,123	25.1	52.5	48.8	67.8
All	157,370	100.0	69,454	13,482	55,972	19.4	100.0	100.0	100.0
Addendum									
80-90	11,524	7.3	125,289	25,137	100,153	20.1	13.2	13.1	13.7
90-95	5,598	3.6	172,864	38,106	134,758	22.0	8.9	8.6	10.1
95-99	4,556	2.9	294,044	73,144	220,899	24.9	12.3	11.4	15.7
Top 1 Percent	1,149	0.7	1,724,365	524,036	1,200,329	30.4	18.1	15.7	28.4
Top 0.1 Percent	117	0.1	8,316,831	2,611,974	5,704,857	31.4	8.9	7.6	14.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (\$ billions): 33.911

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2013¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,520	25.6	11,290	199	11,090	1.8	4.2	5.2	0.4
Second Quintile	36,208	22.9	30,031	2,801	27,230	9.3	9.9	11.4	4.3
Middle Quintile	31,370	19.8	52,294	8,050	44,243	15.4	14.9	16.0	10.8
Fourth Quintile	26,062	16.5	84,355	15,871	68,484	18.8	20.0	20.6	17.7
Top Quintile	23,189	14.7	244,576	67,302	177,274	27.5	51.5	47.5	66.7
All	158,260	100.0	69,527	14,786	54,740	21.3	100.0	100.0	100.0
Addendum									
80-90	11,692	7.4	125,820	26,804	99,016	21.3	13.4	13.4	13.4
90-95	5,736	3.6	166,808	38,468	128,340	23.1	8.7	8.5	9.4
95-99	4,615	2.9	287,453	74,036	213,417	25.8	12.1	11.4	14.6
Top 1 Percent	1,147	0.7	1,671,536	597,226	1,074,310	35.7	17.4	14.2	29.3
Top 0.1 Percent	117	0.1	7,985,826	3,052,154	4,933,671	38.2	8.5	6.6	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 3.4

AMT Revenue (\$ billions): 24.098

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2014¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,860	25.7	12,056	276	11,780	2.3	4.1	5.2	0.4
Second Quintile	36,328	22.8	31,721	3,208	28,513	10.1	9.7	11.3	4.3
Middle Quintile	31,545	19.8	54,564	8,786	45,778	16.1	14.5	15.7	10.3
Fourth Quintile	26,179	16.4	88,029	17,094	70,935	19.4	19.4	20.2	16.6
Top Quintile	23,406	14.7	267,797	78,654	189,144	29.4	52.7	48.2	68.3
All	159,230	100.0	74,649	16,941	57,708	22.7	100.0	100.0	100.0
Addendum									
80-90	11,749	7.4	129,581	28,562	101,019	22.0	12.8	12.9	12.4
90-95	5,833	3.7	176,180	42,220	133,960	24.0	8.7	8.5	9.1
95-99	4,658	2.9	309,287	84,128	225,159	27.2	12.1	11.4	14.5
Top 1 Percent	1,167	0.7	1,951,439	743,134	1,208,305	38.1	19.2	15.4	32.2
Top 0.1 Percent	119	0.1	9,377,137	3,827,034	5,550,104	40.8	9.4	7.2	16.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 3.8

AMT Revenue (\$ billions): 26.539

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2015¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,970	25.6	12,881	322	12,559	2.5	4.2	5.3	0.5
Second Quintile	36,414	22.7	33,491	3,504	29,987	10.5	9.7	11.2	4.5
Middle Quintile	31,949	19.9	56,816	9,252	47,564	16.3	14.4	15.6	10.3
Fourth Quintile	26,517	16.5	91,848	17,910	73,938	19.5	19.3	20.1	16.6
Top Quintile	23,568	14.7	282,330	82,712	199,618	29.3	52.8	48.3	68.1
All	160,282	100.0	78,595	17,872	60,723	22.7	100.0	100.0	100.0
Addendum									
80-90	11,852	7.4	133,354	29,674	103,681	22.3	12.6	12.6	12.3
90-95	5,855	3.7	187,816	44,834	142,982	23.9	8.7	8.6	9.2
95-99	4,687	2.9	323,122	87,666	235,456	27.1	12.0	11.3	14.3
Top 1 Percent	1,174	0.7	2,095,258	787,453	1,307,805	37.6	19.5	15.8	32.3
Top 0.1 Percent	120	0.1	10,186,310	4,077,262	6,109,049	40.0	9.7	7.5	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (\$ billions): 28.709

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2016¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,022	25.4	13,666	363	13,303	2.7	4.2	5.3	0.5
Second Quintile	36,642	22.7	35,191	3,815	31,376	10.8	9.6	11.2	4.6
Middle Quintile	32,337	20.0	59,378	9,718	49,660	16.4	14.4	15.6	10.3
Fourth Quintile	26,912	16.7	95,898	18,938	76,959	19.8	19.3	20.1	16.7
Top Quintile	23,682	14.7	298,631	87,746	210,885	29.4	52.9	48.4	67.9
All	161,412	100.0	82,832	18,961	63,871	22.9	100.0	100.0	100.0
Addendum									
80-90	11,925	7.4	138,999	31,262	107,737	22.5	12.4	12.5	12.2
90-95	5,867	3.6	199,684	47,902	151,782	24.0	8.8	8.6	9.2
95-99	4,706	2.9	336,939	91,876	245,063	27.3	11.9	11.2	14.1
Top 1 Percent	1,184	0.7	2,245,288	837,989	1,407,299	37.3	19.9	16.2	32.4
Top 0.1 Percent	121	0.1	10,867,322	4,300,963	6,566,359	39.6	9.9	7.7	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.2

AMT Revenue (\$ billions): 30.534

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2017¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,096	25.3	14,508	420	14,088	2.9	4.2	5.3	0.5
Second Quintile	36,976	22.7	36,935	4,160	32,774	11.3	9.7	11.2	4.7
Middle Quintile	32,635	20.1	61,961	10,261	51,700	16.6	14.3	15.5	10.2
Fourth Quintile	27,270	16.8	99,571	19,925	79,647	20.0	19.2	20.0	16.6
Top Quintile	23,852	14.7	314,064	93,195	220,870	29.7	53.0	48.5	67.9
All	162,615	100.0	86,943	20,146	66,797	23.2	100.0	100.0	100.0
Addendum									
80-90	12,026	7.4	144,242	32,674	111,568	22.7	12.3	12.4	12.0
90-95	5,890	3.6	210,123	50,982	159,142	24.3	8.8	8.6	9.2
95-99	4,736	2.9	350,793	96,580	254,213	27.5	11.8	11.1	14.0
Top 1 Percent	1,200	0.7	2,380,963	893,454	1,487,509	37.5	20.2	16.4	32.7
Top 0.1 Percent	123	0.1	11,415,155	4,540,263	6,874,892	39.8	9.9	7.8	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.4

AMT Revenue (\$ billions): 32.222

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2018¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,318	25.2	15,445	733	14,712	4.8	4.3	5.3	0.9
Second Quintile	37,279	22.8	38,717	4,594	34,123	11.9	9.7	11.2	5.0
Middle Quintile	32,896	20.1	64,472	10,769	53,703	16.7	14.3	15.5	10.2
Fourth Quintile	27,546	16.8	102,956	20,726	82,230	20.1	19.1	19.9	16.5
Top Quintile	24,072	14.7	326,769	96,695	230,074	29.6	53.0	48.6	67.3
All	163,891	100.0	90,617	21,101	69,516	23.3	100.0	100.0	100.0
Addendum									
80-90	12,128	7.4	148,383	33,718	114,665	22.7	12.1	12.2	11.8
90-95	5,945	3.6	218,813	53,107	165,706	24.3	8.8	8.7	9.1
95-99	4,785	2.9	362,121	99,663	262,458	27.5	11.7	11.0	13.8
Top 1 Percent	1,214	0.7	2,498,081	927,554	1,570,528	37.1	20.4	16.7	32.6
Top 0.1 Percent	124	0.1	11,842,531	4,643,228	7,199,303	39.2	9.9	7.9	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.6

AMT Revenue (\$ billions): 33.675

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2019¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,566	25.2	16,206	789	15,418	4.9	4.3	5.4	0.9
Second Quintile	37,485	22.7	40,369	4,840	35,530	12.0	9.7	11.2	5.0
Middle Quintile	33,267	20.1	66,699	11,148	55,552	16.7	14.2	15.5	10.2
Fourth Quintile	27,782	16.8	106,094	21,494	84,600	20.3	18.9	19.7	16.4
Top Quintile	24,318	14.7	341,112	101,062	240,050	29.6	53.2	48.9	67.5
All	165,239	100.0	94,354	22,053	72,302	23.4	100.0	100.0	100.0
Addendum									
80-90	12,225	7.4	151,763	34,396	117,366	22.7	11.9	12.0	11.5
90-95	6,053	3.7	227,257	55,180	172,077	24.3	8.8	8.7	9.2
95-99	4,816	2.9	373,241	102,917	270,325	27.6	11.5	10.9	13.6
Top 1 Percent	1,224	0.7	2,668,666	986,419	1,682,247	37.0	21.0	17.2	33.1
Top 0.1 Percent	125	0.1	12,696,302	4,935,833	7,760,468	38.9	10.2	8.2	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.7

AMT Revenue (\$ billions): 35.584

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2020¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,826	25.1	17,301	882	16,419	5.1	4.4	5.5	1.0
Second Quintile	37,854	22.7	42,275	5,185	37,090	12.3	9.8	11.2	5.2
Middle Quintile	33,624	20.2	69,364	11,701	57,663	16.9	14.3	15.5	10.3
Fourth Quintile	28,134	16.9	109,575	22,157	87,418	20.2	18.9	19.7	16.4
Top Quintile	24,451	14.7	353,437	104,580	248,857	29.6	52.9	48.6	67.1
All	166,655	100.0	97,956	22,868	75,088	23.3	100.0	100.0	100.0
Addendum									
80-90	12,283	7.4	156,631	35,552	121,079	22.7	11.8	11.9	11.5
90-95	6,089	3.7	234,300	56,977	177,323	24.3	8.7	8.6	9.1
95-99	4,837	2.9	382,679	105,419	277,259	27.6	11.3	10.7	13.4
Top 1 Percent	1,242	0.8	2,770,310	1,017,481	1,752,829	36.7	21.1	17.4	33.2
Top 0.1 Percent	127	0.1	12,918,205	4,979,447	7,938,759	38.6	10.0	8.0	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.6

AMT Revenue (\$ billions): 36.309

(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 T13-0035
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2021¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	41,975	25.0	18,251	962	17,289	5.3	4.5	5.6	1.0
Second Quintile	38,263	22.8	43,980	5,524	38,456	12.6	9.8	11.3	5.3
Middle Quintile	34,010	20.2	71,698	12,187	59,511	17.0	14.3	15.5	10.3
Fourth Quintile	28,375	16.9	112,445	22,789	89,656	20.3	18.7	19.5	16.1
Top Quintile	24,741	14.7	366,776	108,959	257,817	29.7	53.1	48.8	67.2
All	168,140	100.0	101,663	23,866	77,798	23.5	100.0	100.0	100.0
Addendum									
80-90	12,384	7.4	159,871	36,118	123,753	22.6	11.6	11.7	11.2
90-95	6,212	3.7	240,771	58,575	182,197	24.3	8.8	8.7	9.1
95-99	4,892	2.9	392,003	108,225	283,778	27.6	11.2	10.6	13.2
Top 1 Percent	1,253	0.8	2,937,183	1,081,268	1,855,915	36.8	21.5	17.8	33.8
Top 0.1 Percent	128	0.1	13,616,942	5,251,234	8,365,708	38.6	10.2	8.2	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.6

AMT Revenue (\$ billions): 37.221

(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.

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Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2022¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	42,330	25.0	19,201	1,064	18,136	5.5	4.5	5.6	1.1
Second Quintile	38,541	22.7	45,650	5,841	39,809	12.8	9.8	11.2	5.3
Middle Quintile	34,361	20.3	73,938	12,619	61,319	17.1	14.2	15.4	10.3
Fourth Quintile	28,635	16.9	115,262	23,292	91,969	20.2	18.5	19.3	15.8
Top Quintile	25,018	14.7	381,465	113,676	267,789	29.8	53.3	49.0	67.4
All	169,691	100.0	105,451	24,863	80,588	23.6	100.0	100.0	100.0
Addendum									
80-90	12,567	7.4	163,523	36,611	126,912	22.4	11.5	11.7	10.9
90-95	6,269	3.7	247,734	60,612	187,122	24.5	8.7	8.6	9.0
95-99	4,918	2.9	402,397	111,376	291,021	27.7	11.1	10.5	13.0
Top 1 Percent	1,264	0.7	3,130,365	1,152,090	1,978,275	36.8	22.1	18.3	34.5
Top 0.1 Percent	129	0.1	14,422,392	5,543,590	8,878,802	38.4	10.4	8.4	16.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.6

AMT Revenue (\$ billions): 38.216

(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.