

Table T16-0076
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	13,200	7.6	5,440	360	5,090	6.6	0.5	0.6	0.2
10-20	24,800	14.3	15,050	450	14,600	3.0	2.5	3.0	0.4
20-30	21,110	12.2	24,810	1,140	23,670	4.6	3.5	4.1	0.8
30-40	16,480	9.5	34,780	2,780	32,000	8.0	3.8	4.4	1.5
40-50	13,400	7.7	44,880	4,750	40,130	10.6	4.0	4.5	2.1
50-75	25,600	14.8	61,530	8,110	53,430	13.2	10.5	11.4	7.0
75-100	16,150	9.3	86,770	13,640	73,130	15.7	9.3	9.8	7.4
100-200	29,180	16.8	138,120	26,080	112,040	18.9	26.8	27.1	25.6
200-500	10,360	6.0	283,380	65,230	218,150	23.0	19.5	18.8	22.7
500-1,000	1,240	0.7	676,030	190,880	485,150	28.2	5.6	5.0	8.0
More than 1,000	670	0.4	3,194,640	1,077,260	2,117,380	33.7	14.2	11.7	24.1
All	173,400	100.0	86,670	17,150	69,510	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

(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 T16-0076
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	11,600	13.1	5,390	440	4,950	8.2	1.6	1.8	0.7
10-20	19,590	22.2	14,930	840	14,090	5.6	7.3	8.4	2.3
20-30	14,140	16.0	24,740	2,000	22,740	8.1	8.8	9.8	4.0
30-40	9,970	11.3	34,720	3,930	30,790	11.3	8.7	9.4	5.5
40-50	7,500	8.5	44,830	6,160	38,680	13.7	8.4	8.8	6.5
50-75	12,110	13.7	60,950	10,130	50,820	16.6	18.5	18.8	17.2
75-100	5,690	6.4	86,210	16,930	69,280	19.6	12.3	12.0	13.5
100-200	6,030	6.8	130,880	28,920	101,960	22.1	19.8	18.7	24.5
200-500	970	1.1	271,190	70,230	200,960	25.9	6.6	5.9	9.6
500-1,000	100	0.1	683,380	213,930	469,450	31.3	1.7	1.5	3.1
More than 1,000	80	0.1	3,257,410	1,186,170	2,071,250	36.4	6.4	4.9	13.0
All	88,420	100.0	45,190	8,060	37,130	17.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

(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 T16-0076
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 2016 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	730	1.2	4,840	110	4,730	2.4	0.0	0.1	0.0
10-20	1,770	3.0	15,640	0	15,640	0.0	0.3	0.4	0.0
20-30	2,730	4.6	25,030	10	25,010	0.1	0.7	0.9	0.0
30-40	2,760	4.7	34,890	970	33,920	2.8	1.0	1.3	0.1
40-50	2,830	4.8	44,990	2,690	42,300	6.0	1.3	1.6	0.4
50-75	8,190	13.9	62,650	5,790	56,860	9.3	5.4	6.3	2.3
75-100	7,970	13.6	87,340	11,370	75,970	13.0	7.3	8.1	4.4
100-200	20,660	35.2	141,120	25,260	115,860	17.9	30.7	32.2	25.5
200-500	9,000	15.3	285,540	64,740	220,810	22.7	27.1	26.7	28.5
500-1,000	1,100	1.9	675,330	188,500	486,830	27.9	7.9	7.2	10.2
More than 1,000	560	1.0	3,126,780	1,041,660	2,085,130	33.3	18.5	15.7	28.5
All	58,760	100.0	161,550	34,860	126,690	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

* 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 T16-0076
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 2016 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	740	3.2	6,710	-760	7,470	-11.3	0.4	0.5	-0.4
10-20	3,190	13.7	15,470	-1,800	17,270	-11.6	3.8	4.9	-3.8
20-30	3,920	16.8	24,870	-1,370	26,250	-5.5	7.6	9.1	-3.6
30-40	3,410	14.6	34,840	630	34,210	1.8	9.2	10.3	1.4
40-50	2,760	11.8	44,890	2,710	42,180	6.0	9.6	10.2	5.0
50-75	4,700	20.2	61,100	6,580	54,520	10.8	22.3	22.6	20.5
75-100	2,150	9.2	86,180	12,800	73,380	14.9	14.4	13.9	18.2
100-200	2,080	8.9	130,710	25,330	105,380	19.4	21.2	19.3	35.0
200-500	300	1.3	260,340	61,920	198,420	23.8	6.1	5.3	12.4
500-1,000	20	0.1	676,860	194,870	481,990	28.8	1.2	1.0	3.0
More than 1,000	10	0.1	4,021,090	1,363,560	2,657,520	33.9	4.2	3.2	12.2
All	23,340	100.0	55,170	6,470	48,710	11.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

(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 T16-0076
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2016 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	960	1.9	6,440	-780	7,220	-12.1	0.1	0.1	-0.1
10-20	4,000	8.0	15,470	-1,930	17,400	-12.5	1.0	1.4	-0.6
20-30	5,150	10.3	24,890	-1,550	26,430	-6.2	2.1	2.8	-0.6
30-40	4,310	8.7	34,800	130	34,670	0.4	2.4	3.0	0.0
40-50	3,620	7.3	44,890	2,240	42,650	5.0	2.6	3.1	0.7
50-75	7,690	15.4	61,800	6,150	55,650	10.0	7.7	8.7	3.8
75-100	5,250	10.5	87,120	12,030	75,090	13.8	7.4	8.0	5.1
100-200	12,150	24.4	141,000	25,320	115,680	18.0	27.7	28.5	24.7
200-500	5,430	10.9	285,660	65,050	220,600	22.8	25.1	24.3	28.4
500-1,000	670	1.4	672,200	189,390	482,820	28.2	7.3	6.6	10.3
More than 1,000	330	0.7	3,143,310	1,058,200	2,085,120	33.7	16.9	14.0	28.2
All	49,800	100.0	124,060	24,980	99,080	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

(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 T16-0076
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2016 ¹

Expanded Cash Income Level (thousands of 2016 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	1,830	4.4	5,370	90	5,280	1.8	0.3	0.4	0.0
10-20	7,840	18.9	15,430	230	15,200	1.5	3.9	4.6	0.3
20-30	6,520	15.7	24,670	630	24,040	2.6	5.2	6.0	0.8
30-40	4,290	10.3	34,720	1,270	33,450	3.7	4.8	5.5	1.0
40-50	3,320	8.0	44,770	2,370	42,400	5.3	4.8	5.4	1.5
50-75	6,100	14.7	61,360	4,680	56,680	7.6	12.0	13.3	5.4
75-100	3,890	9.4	86,570	9,670	76,910	11.2	10.8	11.5	7.2
100-200	5,460	13.2	134,030	21,640	112,390	16.2	23.4	23.6	22.5
200-500	1,490	3.6	280,540	63,490	217,050	22.6	13.4	12.5	18.0
500-1,000	210	0.5	690,080	197,080	493,000	28.6	4.5	3.9	7.7
More than 1,000	150	0.4	3,610,600	1,237,800	2,372,800	34.3	17.3	13.7	35.2
All	41,510	100.0	75,260	12,680	62,580	16.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions): 4.7

(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

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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.