

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>	48,340	27.7	14,430	540	13,900	3.7	4.4	5.4	0.8
<b>Second Quintile</b>	38,630	22.1	36,300	3,040	33,260	8.4	8.9	10.2	3.7
<b>Middle Quintile</b>	33,890	19.4	65,510	8,920	56,600	13.6	14.1	15.3	9.6
<b>Fourth Quintile</b>	28,660	16.4	111,590	19,360	92,230	17.4	20.4	21.1	17.6
<b>Top Quintile</b>	23,960	13.7	342,890	89,510	253,380	26.1	52.3	48.4	68.1
<b>All</b>	174,680	100.0	89,920	18,040	71,880	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,390	7.1	174,830	35,340	139,490	20.2	13.8	13.8	13.9
<b>90-95</b>	5,910	3.4	249,700	55,340	194,360	22.2	9.4	9.1	10.4
<b>95-99</b>	4,530	2.6	413,100	105,150	307,950	25.5	11.9	11.1	15.1
<b>Top 1 Percent</b>	1,130	0.7	2,385,290	797,410	1,587,880	33.4	17.2	14.3	28.7
<b>Top 0.1 Percent</b>	120	0.1	11,429,560	3,942,140	7,487,430	34.5	8.5	7.0	14.6

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

Number of AMT Taxpayers (millions). Baseline: 4.8

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(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) 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 2016 dollars): 20% \$24,800; 40% \$48,400; 60% \$83,300; 80% \$143,100; 90% \$208,800; 95% \$292,100; 99% \$699,000; 99.9% \$3,749,600.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>	39,090	22.4	13,480	70	13,410	0.5	3.4	4.2	0.1
<b>Second Quintile</b>	36,460	20.9	32,070	2,140	29,930	6.7	7.4	8.7	2.5
<b>Middle Quintile</b>	34,410	19.7	57,450	7,090	50,360	12.3	12.6	13.8	7.7
<b>Fourth Quintile</b>	32,700	18.7	96,770	16,190	80,590	16.7	20.2	21.0	16.8
<b>Top Quintile</b>	30,800	17.6	288,820	74,390	214,420	25.8	56.6	52.6	72.7
<b>All</b>	174,680	100.0	89,920	18,040	71,880	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,850	9.1	149,140	29,900	119,240	20.1	15.1	15.1	15.0
<b>90-95</b>	7,720	4.4	212,620	47,150	165,470	22.2	10.5	10.2	11.6
<b>95-99</b>	5,910	3.4	354,010	88,270	265,740	24.9	13.3	12.5	16.6
<b>Top 1 Percent</b>	1,330	0.8	2,106,880	701,350	1,405,540	33.3	17.8	14.9	29.6
<b>Top 0.1 Percent</b>	140	0.1	10,124,860	3,492,300	6,632,570	34.5	8.8	7.2	15.2

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

Number of AMT Taxpayers (millions). Baseline: 4.8

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

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

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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
Lowest Quintile	26,560	29.9	10,600	590	10,010	5.5	6.8	7.8	2.1
Second Quintile	21,870	24.6	25,250	2,040	23,210	8.1	13.4	15.0	6.0
Middle Quintile	17,230	19.4	43,480	5,810	37,670	13.4	18.1	19.1	13.5
Fourth Quintile	13,210	14.9	70,000	12,560	57,440	18.0	22.4	22.4	22.4
Top Quintile	9,390	10.6	172,900	43,940	128,960	25.4	39.3	35.7	55.7
All	88,910	100.0	46,490	8,330	38,160	17.9	100.0	100.0	100.0
<b>Addendum</b>									
80-90	5,460	6.1	107,330	22,610	84,720	21.1	14.2	13.6	16.7
90-95	2,300	2.6	149,140	34,020	115,120	22.8	8.3	7.8	10.6
95-99	1,400	1.6	241,710	60,230	181,480	24.9	8.2	7.5	11.4
Top 1 Percent	230	0.3	1,576,130	560,560	1,015,570	35.6	8.6	6.7	17.1
Top 0.1 Percent	30	0.0	6,909,280	2,491,760	4,417,520	36.1	4.7	3.6	9.4

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

Number of AMT Taxpayers (millions). Baseline: 4.8

\* Less than 0.05; \*\* Insufficient data; \*\*\* Less than 5 in absolute value.

(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) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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>	5,000	8.5	20,290	-240	20,530	-1.2	1.0	1.3	-0.1
<b>Second Quintile</b>	6,880	11.6	45,190	2,830	42,360	6.3	3.1	3.8	0.9
<b>Middle Quintile</b>	11,270	19.0	75,560	8,680	66,890	11.5	8.6	9.7	4.5
<b>Fourth Quintile</b>	16,010	27.0	118,930	19,010	99,920	16.0	19.1	20.6	14.0
<b>Top Quintile</b>	19,580	33.1	347,810	89,710	258,100	25.8	68.4	65.0	80.6
<b>All</b>	59,210	100.0	168,110	36,820	131,290	21.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,290	15.7	174,910	34,190	140,730	19.5	16.3	16.8	14.6
<b>90-95</b>	4,970	8.4	243,880	53,560	190,320	22.0	12.2	12.2	12.2
<b>95-99</b>	4,270	7.2	393,920	98,120	295,810	24.9	16.9	16.3	19.2
<b>Top 1 Percent</b>	1,050	1.8	2,182,330	718,080	1,464,250	32.9	23.0	19.8	34.6
<b>Top 0.1 Percent</b>	100	0.2	10,913,450	3,730,640	7,182,810	34.2	10.9	9.2	17.1

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

Number of AMT Taxpayers (millions). Baseline: 4.8

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

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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
Lowest Quintile	7,180	30.3	19,440	-1,720	21,160	-8.8	10.3	12.8	-7.6
Second Quintile	7,170	30.3	40,510	1,650	38,860	4.1	21.5	23.4	7.2
Middle Quintile	5,160	21.8	65,700	7,700	58,000	11.7	25.1	25.2	24.3
Fourth Quintile	2,810	11.9	101,180	17,530	83,650	17.3	21.0	19.7	30.1
Top Quintile	1,300	5.5	231,460	57,750	173,710	25.0	22.2	18.9	45.8
All	23,660	100.0	57,170	6,910	50,260	12.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	800	3.4	148,580	31,560	117,020	21.2	8.8	7.9	15.5
90-95	320	1.4	205,850	46,430	159,420	22.6	4.9	4.3	9.1
95-99	150	0.6	320,980	81,680	239,300	25.5	3.5	3.0	7.4
Top 1 Percent	30	0.1	2,504,900	837,890	1,667,010	33.5	5.0	3.8	13.9
Top 0.1 Percent	***	*	13,027,130	4,568,760	8,458,370	35.1	2.9	2.1	8.4

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

Number of AMT Taxpayers (millions). Baseline: 4.8

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

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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
Lowest Quintile	10,050	20.1	20,590	-1,700	22,290	-8.3	3.2	4.4	-1.3
Second Quintile	10,250	20.5	45,040	2,100	42,940	4.7	7.2	8.6	1.6
Middle Quintile	10,370	20.7	78,460	9,880	68,580	12.6	12.6	13.9	7.8
Fourth Quintile	9,790	19.5	130,840	22,680	108,160	17.3	19.9	20.7	16.9
Top Quintile	9,400	18.8	394,250	104,980	289,270	26.6	57.5	53.0	74.9
All	50,120	100.0	128,610	26,280	102,330	20.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,670	9.3	198,440	40,700	157,740	20.5	14.4	14.4	14.4
90-95	2,380	4.7	280,000	63,890	216,110	22.8	10.3	10.0	11.5
95-99	1,860	3.7	464,470	121,620	342,850	26.2	13.4	12.4	17.2
Top 1 Percent	490	1.0	2,566,310	860,050	1,706,260	33.5	19.4	16.2	31.7
Top 0.1 Percent	50	0.1	12,432,880	4,274,060	8,158,810	34.4	9.1	7.5	15.2

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

Number of AMT Taxpayers (millions). Baseline: 4.8

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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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2016 dollars): 20% \$17,300; 40% \$32,100; 60% \$53,300; 80% \$87,800; 90% \$125,100; 95% \$173,800; 99% \$401,900; 99.9% \$2,144,900.

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

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

**Table T16-0079**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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
Lowest Quintile	8,000	18.7	12,950	160	12,790	1.2	3.1	3.7	0.2
Second Quintile	11,440	26.8	27,160	660	26,490	2.4	9.4	11.0	1.3
Middle Quintile	9,010	21.1	50,780	2,860	47,920	5.6	13.8	15.7	4.6
Fourth Quintile	7,620	17.8	87,250	9,930	77,320	11.4	20.1	21.4	13.4
Top Quintile	6,230	14.6	286,990	72,880	214,100	25.4	53.9	48.5	80.1
All	42,730	100.0	77,610	13,260	64,340	17.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	3,330	7.8	134,050	22,480	111,570	16.8	13.4	13.5	13.2
90-95	1,430	3.4	189,830	37,460	152,370	19.7	8.2	7.9	9.5
95-99	1,170	2.7	314,120	74,030	240,090	23.6	11.1	10.2	15.3
Top 1 Percent	310	0.7	2,295,300	780,360	1,514,940	34.0	21.2	16.9	42.2
Top 0.1 Percent	40	0.1	9,571,000	3,312,920	6,258,080	34.6	12.4	9.8	25.2

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

Number of AMT Taxpayers (millions). Baseline: 4.8

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

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