

Table T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2011 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	45,520	27.9	11,830	210	11,620	1.8	4.5	5.3	0.5
Second Quintile	35,150	21.5	30,560	1,860	28,700	6.1	8.9	10.1	3.3
Middle Quintile	31,460	19.3	55,100	6,230	48,870	11.3	14.4	15.3	9.8
Fourth Quintile	26,970	16.5	94,830	14,410	80,430	15.2	21.3	21.6	19.5
Top Quintile	22,720	13.9	270,410	58,630	211,780	21.7	51.0	47.9	66.7
All	163,330	100.0	73,690	12,220	61,460	16.6	100.0	100.0	100.0
Addendum									
80-90	11,650	7.1	149,900	26,540	123,360	17.7	14.5	14.3	15.5
90-95	5,650	3.5	213,280	41,890	171,390	19.6	10.0	9.7	11.9
95-99	4,350	2.7	351,710	79,070	272,640	22.5	12.7	11.8	17.2
Top 1 Percent	1,070	0.7	1,554,120	413,380	1,140,740	26.6	13.8	12.2	22.2
Top 0.1 Percent	110	0.1	6,988,230	1,866,280	5,121,950	26.7	6.3	5.6	10.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.6

* 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) 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 2017 dollars): 20% \$23,100; 40% \$45,400; 60% \$78,300; 80% \$137,200; 90% \$199,100; 95% \$281,500; 99% \$628,300; 99.9% \$2,499,700.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2012 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of	Share of
	Number	Percent of					Tax Income	Post-Tax	Federal
	(thousands)	Total					Percent of	Income	Taxes
							Total	Percent of	Percent of
Lowest Quintile	46,570	28.2	12,020	260	11,760	2.1	4.3	5.1	0.5
Second Quintile	35,760	21.6	31,290	2,010	29,280	6.4	8.6	9.8	3.1
Middle Quintile	31,670	19.2	56,720	6,670	50,040	11.8	13.8	14.8	9.1
Fourth Quintile	27,110	16.4	97,870	15,400	82,470	15.7	20.3	20.8	18.0
Top Quintile	22,970	13.9	302,210	69,610	232,610	23.0	53.2	49.8	69.0
All	165,330	100.0	78,920	14,010	64,910	17.8	100.0	100.0	100.0
Addendum									
80-90	11,770	7.1	156,350	28,910	127,440	18.5	14.1	14.0	14.7
90-95	5,700	3.5	224,750	46,170	178,570	20.5	9.8	9.5	11.4
95-99	4,400	2.7	380,110	89,960	290,160	23.7	12.8	11.9	17.1
Top 1 Percent	1,100	0.7	1,960,990	547,430	1,413,560	27.9	16.5	14.4	25.9
Top 0.1 Percent	110	0.1	9,553,250	2,677,090	6,876,160	28.0	8.2	7.2	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.6

* 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) 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 2017 dollars): 20% \$23,000; 40% \$45,800; 60% \$79,100; 80% \$139,000; 90% \$205,400; 95% \$292,300; 99% \$689,700; 99.9% \$3,083,100.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	47,030	28.1	12,370	340	12,030	2.7	4.5	5.3	0.6
Second Quintile	36,360	21.7	31,900	2,340	29,570	7.3	8.9	10.1	3.5
Middle Quintile	32,190	19.2	57,880	7,390	50,500	12.8	14.3	15.3	9.7
Fourth Quintile	27,430	16.4	99,910	16,710	83,200	16.7	21.0	21.5	18.7
Top Quintile	23,190	13.9	290,690	71,230	219,460	24.5	51.6	48.0	67.3
All	167,400	100.0	78,030	14,660	63,370	18.8	100.0	100.0	100.0
Addendum									
80-90	11,890	7.1	158,920	31,010	127,910	19.5	14.5	14.3	15.0
90-95	5,780	3.5	228,120	48,940	179,180	21.5	10.1	9.8	11.5
95-99	4,430	2.7	380,960	93,010	287,950	24.4	12.9	12.0	16.8
Top 1 Percent	1,090	0.7	1,693,530	539,840	1,153,690	31.9	14.1	11.9	24.0
Top 0.1 Percent	110	0.1	7,606,190	2,528,210	5,077,980	33.2	6.5	5.3	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.2

* 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) 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 2017 dollars): 20% \$23,200; 40% \$46,000; 60% \$79,500; 80% \$139,600; 90% \$205,200; 95% \$291,800; 99% \$662,400; 99.9% \$2,601,000.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	47,270	28.0	12,830	400	12,440	3.1	4.3	5.3	0.7
Second Quintile	36,930	21.9	33,100	2,680	30,420	8.1	8.7	10.0	3.6
Middle Quintile	32,440	19.2	60,100	8,110	52,000	13.5	13.9	15.1	9.4
Fourth Quintile	27,550	16.3	104,160	18,220	85,940	17.5	20.5	21.1	18.0
Top Quintile	23,370	13.9	315,120	81,410	233,700	25.8	52.6	48.8	68.2
All	168,740	100.0	82,910	16,540	66,370	20.0	100.0	100.0	100.0
Addendum									
80-90	11,970	7.1	165,730	33,720	132,020	20.3	14.2	14.1	14.5
90-95	5,810	3.4	238,220	53,090	185,130	22.3	9.9	9.6	11.1
95-99	4,480	2.7	404,700	103,450	301,240	25.6	13.0	12.1	16.6
Top 1 Percent	1,110	0.7	1,972,410	657,030	1,315,380	33.3	15.6	13.0	26.0
Top 0.1 Percent	110	0.1	9,335,990	3,236,760	6,099,240	34.7	7.6	6.2	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.5

* 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) 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 2017 dollars): 20% \$23,700; 40% \$47,000; 60% \$81,600; 80% \$143,500; 90% \$210,500; 95% \$301,200; 99% \$711,200; 99.9% \$2,981,800.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	47,650	27.9	13,350	400	12,950	3.0	4.4	5.3	0.7
Second Quintile	37,600	22.0	33,920	2,710	31,220	8.0	8.8	10.1	3.6
Middle Quintile	32,860	19.2	61,540	8,140	53,410	13.2	14.0	15.1	9.4
Fourth Quintile	27,900	16.3	106,270	18,280	88,000	17.2	20.5	21.1	18.0
Top Quintile	23,640	13.8	321,820	81,610	240,210	25.4	52.5	48.8	68.1
All	170,790	100.0	84,800	16,590	68,210	19.6	100.0	100.0	100.0
Addendum									
80-90	12,130	7.1	169,350	34,020	135,320	20.1	14.2	14.1	14.6
90-95	5,870	3.4	241,460	52,790	188,670	21.9	9.8	9.5	10.9
95-99	4,530	2.7	413,030	103,950	309,080	25.2	12.9	12.0	16.6
Top 1 Percent	1,110	0.7	2,035,750	661,210	1,374,540	32.5	15.7	13.1	26.0
Top 0.1 Percent	110	0.1	9,798,890	3,281,920	6,516,970	33.5	7.7	6.4	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.6

* 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) 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 2017 dollars): 20% \$24,400; 40% \$48,000; 60% \$83,500; 80% \$146,100; 90% \$214,000; 95% \$304,600; 99% \$721,000; 99.9% \$3,021,300.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	48,120	27.8	13,730	540	13,190	3.9	4.5	5.3	0.9
Second Quintile	37,790	21.9	34,210	2,870	31,340	8.4	8.7	9.9	3.8
Middle Quintile	33,560	19.4	62,600	8,470	54,130	13.5	14.2	15.2	9.9
Fourth Quintile	28,420	16.4	108,900	18,690	90,210	17.2	20.9	21.5	18.5
Top Quintile	23,880	13.8	321,510	80,130	241,380	24.9	51.9	48.3	66.7
All	172,870	100.0	85,610	16,590	69,020	19.4	100.0	100.0	100.0
Addendum									
80-90	12,260	7.1	172,590	34,410	138,180	19.9	14.3	14.2	14.7
90-95	5,940	3.4	245,520	53,220	192,300	21.7	9.9	9.6	11.0
95-99	4,560	2.6	417,960	104,250	313,720	24.9	12.9	12.0	16.6
Top 1 Percent	1,120	0.7	1,956,960	623,510	1,333,440	31.9	14.9	12.6	24.4
Top 0.1 Percent	120	0.1	9,037,890	2,955,950	6,081,940	32.7	7.0	5.9	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 4.9

* 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) 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 2017 dollars): 20% \$24,600; 40% \$47,700; 60% \$84,300; 80% \$147,700; 90% \$214,700; 95% \$306,100; 99% \$717,900; 99.9% \$2,917,600.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	48,560	27.8	14,190	600	13,600	4.2	4.4	5.3	0.9
Second Quintile	38,510	22.0	35,340	3,120	32,220	8.8	8.7	10.0	3.8
Middle Quintile	34,010	19.4	65,000	9,070	55,930	14.0	14.2	15.3	9.9
Fourth Quintile	28,660	16.4	112,910	19,830	93,080	17.6	20.8	21.4	18.2
Top Quintile	24,130	13.8	336,540	86,640	249,910	25.7	52.1	48.4	67.0
All	174,990	100.0	89,090	17,840	71,250	20.0	100.0	100.0	100.0
Addendum									
80-90	12,380	7.1	178,650	36,630	142,030	20.5	14.2	14.1	14.5
90-95	5,990	3.4	254,050	56,480	197,570	22.2	9.8	9.5	10.8
95-99	4,630	2.6	432,970	111,270	321,710	25.7	12.9	11.9	16.5
Top 1 Percent	1,140	0.7	2,093,940	688,460	1,405,480	32.9	15.3	12.8	25.1
Top 0.1 Percent	120	0.1	9,941,460	3,381,590	6,559,870	34.0	7.4	6.1	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.2

* 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) 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 2017 dollars): 20% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,0734,00.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	48,780	27.7	14,600	600	14,000	4.1	4.4	5.3	0.9
Second Quintile	38,760	22.0	36,370	3,150	33,220	8.7	8.7	9.9	3.8
Middle Quintile	34,290	19.5	66,960	9,260	57,710	13.8	14.2	15.2	9.9
Fourth Quintile	28,870	16.4	115,950	20,100	95,850	17.3	20.7	21.3	18.1
Top Quintile	24,300	13.8	347,920	88,640	259,280	25.5	52.2	48.5	67.1
All	176,100	100.0	91,930	18,220	73,720	19.8	100.0	100.0	100.0
Addendum									
80-90	12,490	7.1	182,130	36,690	145,440	20.2	14.1	14.0	14.3
90-95	6,020	3.4	259,830	57,040	202,790	22.0	9.7	9.4	10.7
95-99	4,650	2.6	440,180	111,070	329,110	25.2	12.7	11.8	16.1
Top 1 Percent	1,140	0.7	2,250,600	732,340	1,518,260	32.5	15.9	13.4	26.1
Top 0.1 Percent	120	0.1	10,609,590	3,542,520	7,067,070	33.4	7.6	6.3	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.2

* 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) 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 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	48,930	27.6	15,190	640	14,550	4.2	4.4	5.3	0.9
Second Quintile	39,320	22.2	37,840	3,360	34,480	8.9	8.8	10.0	3.9
Middle Quintile	34,350	19.4	69,760	9,730	60,030	14.0	14.2	15.3	9.9
Fourth Quintile	28,870	16.3	119,870	20,890	98,980	17.4	20.5	21.2	17.8
Top Quintile	24,560	13.9	360,120	93,000	267,120	25.8	52.3	48.6	67.4
All	177,230	100.0	95,380	19,130	76,250	20.1	100.0	100.0	100.0
Addendum									
80-90	12,610	7.1	187,000	37,830	149,170	20.2	14.0	13.9	14.1
90-95	6,090	3.4	266,990	59,090	207,900	22.1	9.6	9.4	10.6
95-99	4,710	2.7	451,970	115,260	336,710	25.5	12.6	11.7	16.0
Top 1 Percent	1,150	0.7	2,374,200	785,870	1,588,330	33.1	16.2	13.5	26.7
Top 0.1 Percent	120	0.1	11,123,710	3,789,950	7,333,770	34.1	7.7	6.4	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.2

* 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) 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 2017 dollars): 20% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2020 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	49,140	27.6	15,800	680	15,120	4.3	4.4	5.3	1.0
Second Quintile	39,750	22.3	39,260	3,460	35,800	8.8	8.9	10.1	3.9
Middle Quintile	34,590	19.4	72,180	10,070	62,110	14.0	14.2	15.3	9.9
Fourth Quintile	29,050	16.3	123,410	21,420	101,990	17.4	20.4	21.1	17.6
Top Quintile	24,700	13.9	372,350	96,410	275,940	25.9	52.3	48.5	67.5
All	178,370	100.0	98,580	19,780	78,800	20.1	100.0	100.0	100.0
Addendum									
80-90	12,670	7.1	192,910	39,010	153,900	20.2	13.9	13.9	14.0
90-95	6,140	3.4	276,050	61,290	214,760	22.2	9.6	9.4	10.7
95-99	4,730	2.7	467,120	119,390	347,730	25.6	12.6	11.7	16.0
Top 1 Percent	1,160	0.7	2,460,950	817,450	1,643,500	33.2	16.2	13.5	26.8
Top 0.1 Percent	120	0.1	11,319,570	3,872,920	7,446,640	34.2	7.6	6.2	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.4

* 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) 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 2017 dollars): 20% \$25,700; 40% \$50,300; 60% \$87,900; 80% \$151,100; 90% \$220,300; 95% \$311,900; 99% \$752,700; 99.9% \$3,684,000.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2021 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	49,290	27.5	16,340	690	15,660	4.2	4.4	5.3	0.9
Second Quintile	40,150	22.4	40,600	3,500	37,100	8.6	8.9	10.2	3.9
Middle Quintile	34,900	19.4	74,520	10,320	64,190	13.9	14.2	15.3	9.9
Fourth Quintile	29,190	16.3	126,920	21,730	105,190	17.1	20.3	21.0	17.5
Top Quintile	24,870	13.9	384,090	98,600	285,490	25.7	52.3	48.5	67.6
All	179,520	100.0	101,700	20,200	81,500	19.9	100.0	100.0	100.0
Addendum									
80-90	12,770	7.1	198,050	39,560	158,490	20.0	13.9	13.8	13.9
90-95	6,170	3.4	283,700	62,430	221,280	22.0	9.6	9.3	10.6
95-99	4,770	2.7	479,330	121,570	357,760	25.4	12.5	11.7	16.0
Top 1 Percent	1,160	0.7	2,567,060	843,970	1,723,090	32.9	16.4	13.7	27.1
Top 0.1 Percent	120	0.1	11,740,280	3,957,770	7,782,500	33.7	7.6	6.3	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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) 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 2017 dollars): 20% \$25,900; 40% \$50,900; 60% \$88,500; 80% \$151,400; 90% \$221,400; 95% \$311,700; 99% \$757,500; 99.9% \$3,769,600.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	49,440	27.4	17,050	730	16,330	4.3	4.4	5.3	0.9
Second Quintile	40,450	22.4	42,130	3,640	38,500	8.6	8.9	10.2	3.9
Middle Quintile	35,240	19.5	77,120	10,760	66,360	14.0	14.3	15.3	9.9
Fourth Quintile	29,390	16.3	131,080	22,510	108,570	17.2	20.2	20.9	17.4
Top Quintile	25,040	13.9	398,280	103,190	295,090	25.9	52.3	48.5	67.8
All	180,680	100.0	105,460	21,110	84,350	20.0	100.0	100.0	100.0
Addendum									
80-90	12,890	7.1	203,920	40,860	163,070	20.0	13.8	13.8	13.8
90-95	6,190	3.4	291,140	64,430	226,710	22.1	9.5	9.2	10.5
95-99	4,790	2.7	494,660	126,290	368,370	25.5	12.4	11.6	15.9
Top 1 Percent	1,170	0.7	2,713,310	900,870	1,812,440	33.2	16.7	13.9	27.6
Top 0.1 Percent	120	0.1	12,283,410	4,182,300	8,101,110	34.1	7.7	6.4	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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) 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 2017 dollars): 20% \$26,300; 40% \$51,600; 60% \$89,400; 80% \$152,400; 90% \$222,600; 95% \$311,700; 99% \$772,000; 99.9% \$3,954,500.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2023 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	49,540	27.2	17,610	740	16,870	4.2	4.4	5.3	0.9
Second Quintile	40,840	22.5	43,510	3,720	39,790	8.5	9.0	10.3	3.9
Middle Quintile	35,530	19.5	79,420	11,020	68,410	13.9	14.3	15.3	9.9
Fourth Quintile	29,590	16.3	134,840	23,010	111,830	17.1	20.2	20.9	17.3
Top Quintile	25,220	13.9	411,500	106,190	305,310	25.8	52.4	48.6	67.9
All	181,850	100.0	108,880	21,690	87,190	19.9	100.0	100.0	100.0
Addendum									
80-90	12,990	7.1	209,620	41,670	167,950	19.9	13.8	13.8	13.7
90-95	6,240	3.4	298,870	65,930	232,940	22.1	9.4	9.2	10.4
95-99	4,820	2.7	508,360	129,090	379,270	25.4	12.4	11.5	15.8
Top 1 Percent	1,180	0.7	2,843,970	939,210	1,904,760	33.0	16.9	14.1	28.0
Top 0.1 Percent	120	0.1	12,786,600	4,310,120	8,476,480	33.7	7.7	6.4	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.7

* 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) 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 2017 dollars): 20% \$26,500; 40% \$52,100; 60% \$899,00; 80% \$152,800; 90% \$223,900; 95% \$311,500; 99% \$788,100; 99.9% \$4,152,700.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	49,710	27.2	18,250	780	17,460	4.3	4.4	5.3	0.9
Second Quintile	41,190	22.5	45,140	3,900	41,240	8.6	9.0	10.3	3.9
Middle Quintile	35,880	19.6	81,950	11,400	70,550	13.9	14.2	15.3	9.9
Fourth Quintile	29,720	16.2	138,890	23,740	115,160	17.1	20.0	20.7	17.0
Top Quintile	25,370	13.9	428,310	111,530	316,780	26.0	52.6	48.7	68.2
All	183,030	100.0	112,890	22,670	90,220	20.1	100.0	100.0	100.0
Addendum									
80-90	13,080	7.2	215,870	42,950	172,920	19.9	13.7	13.7	13.5
90-95	6,260	3.4	306,630	67,870	238,760	22.1	9.3	9.0	10.2
95-99	4,850	2.7	524,190	134,090	390,090	25.6	12.3	11.5	15.7
Top 1 Percent	1,190	0.7	3,014,770	1,003,740	2,011,030	33.3	17.4	14.5	28.8
Top 0.1 Percent	120	0.1	13,609,740	4,620,710	8,989,030	34.0	7.9	6.6	13.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.8

* 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) 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 2017 dollars): 20% \$26,900; 40% \$52,700; 60% \$90,800; 80% \$153,400; 90% \$225,100; 95% \$311,000; 99% \$807,500; 99.9% \$4,471,000.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	
Lowest Quintile	49,870	27.1	18,980	810	18,170	4.2	4.4	5.3	0.9
Second Quintile	41,500	22.5	46,900	4,060	42,840	8.7	9.1	10.3	3.9
Middle Quintile	36,190	19.6	84,730	11,740	72,990	13.9	14.3	15.4	9.8
Fourth Quintile	29,960	16.3	142,900	24,350	118,550	17.0	19.9	20.7	16.9
Top Quintile	25,530	13.9	443,170	115,440	327,720	26.1	52.6	48.7	68.3
All	184,220	100.0	116,770	23,430	93,340	20.1	100.0	100.0	100.0
Addendum									
80-90	13,210	7.2	221,480	43,910	177,570	19.8	13.6	13.6	13.4
90-95	6,260	3.4	312,450	68,710	243,740	22.0	9.1	8.9	10.0
95-99	4,860	2.6	538,440	137,240	401,200	25.5	12.2	11.3	15.5
Top 1 Percent	1,200	0.7	3,187,650	1,061,220	2,126,430	33.3	17.7	14.8	29.4
Top 0.1 Percent	120	0.1	14,358,320	4,863,930	9,494,400	33.9	8.1	6.7	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.7

* 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) 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 2017 dollars): 20% \$27,300; 40% \$53,400; 60% \$91,700; 80% \$153,800; 90% \$224,400; 95% \$308,900; 99% \$837,800; 99.9% \$4,704,600.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2026 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	50,020	27.0	19,700	850	18,860	4.3	4.4	5.3	0.9
Second Quintile	41,920	22.6	48,750	4,280	44,470	8.8	9.1	10.4	4.0
Middle Quintile	36,530	19.7	87,760	12,200	75,570	13.9	14.3	15.4	9.9
Fourth Quintile	30,110	16.2	146,960	25,040	121,920	17.0	19.7	20.5	16.7
Top Quintile	25,670	13.8	460,060	120,580	339,480	26.2	52.7	48.7	68.4
All	185,420	100.0	120,930	24,390	96,540	20.2	100.0	100.0	100.0
Addendum									
80-90	13,280	7.2	227,580	45,200	182,380	19.9	13.5	13.5	13.3
90-95	6,280	3.4	319,150	70,130	249,030	22.0	8.9	8.7	9.7
95-99	4,890	2.6	552,960	141,260	411,700	25.6	12.1	11.2	15.3
Top 1 Percent	1,210	0.7	3,368,220	1,126,490	2,241,730	33.4	18.2	15.2	30.1
Top 0.1 Percent	120	0.1	15,159,340	5,136,500	10,022,840	33.9	8.2	6.8	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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) 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 2017 dollars): 20% \$27,700; 40% \$54,100; 60% \$92,600; 80% \$154,100; 90% \$224,800; 95% \$306,100; 99% \$874,900; 99.9% \$4,930,000.

(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 T17-0003
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2027 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	50,190	26.9	20,480	880	19,590	4.3	4.4	5.3	0.9
Second Quintile	42,290	22.7	50,580	4,480	46,110	8.9	9.2	10.5	4.0
Middle Quintile	36,880	19.8	90,630	12,550	78,080	13.8	14.3	15.5	9.8
Fourth Quintile	30,280	16.2	151,060	25,630	125,440	17.0	19.6	20.4	16.5
Top Quintile	25,810	13.8	477,190	125,390	351,810	26.3	52.7	48.7	68.6
All	186,640	100.0	125,120	25,260	99,860	20.2	100.0	100.0	100.0
Addendum									
80-90	13,370	7.2	234,500	46,510	187,990	19.8	13.4	13.5	13.2
90-95	6,290	3.4	325,770	71,350	254,430	21.9	8.8	8.6	9.5
95-99	4,930	2.6	567,980	145,220	422,760	25.6	12.0	11.2	15.2
Top 1 Percent	1,220	0.7	3,561,250	1,191,930	2,369,320	33.5	18.5	15.5	30.7
Top 0.1 Percent	120	0.1	15,942,810	5,396,270	10,546,540	33.9	8.4	6.9	14.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions): 5.6

* 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) 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 2017 dollars): 20% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

(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.