

**Table T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	13,180	7.5	5,580	410	5,170	7.4	0.5	0.6	0.2
<b>10-20</b>	24,130	13.8	15,080	530	14,550	3.5	2.3	2.8	0.4
<b>20-30</b>	22,130	12.7	24,800	1,350	23,460	5.4	3.5	4.2	1.0
<b>30-40</b>	16,490	9.4	34,700	2,930	31,780	8.4	3.7	4.2	1.6
<b>40-50</b>	13,240	7.6	44,870	4,870	40,000	10.9	3.8	4.3	2.1
<b>50-75</b>	24,270	13.9	61,610	8,330	53,280	13.5	9.6	10.4	6.5
<b>75-100</b>	16,340	9.3	86,670	13,860	72,820	16.0	9.1	9.5	7.3
<b>100-200</b>	30,260	17.3	139,040	26,340	112,700	18.9	27.0	27.4	25.5
<b>200-500</b>	11,650	6.7	285,470	66,200	219,270	23.2	21.3	20.5	24.7
<b>500-1,000</b>	1,580	0.9	675,110	191,230	483,880	28.3	6.8	6.1	9.7
<b>More than 1,000</b>	640	0.4	3,078,190	1,033,570	2,044,620	33.6	12.6	10.4	21.1
<b>All</b>	174,990	100.0	89,090	17,840	71,250	20.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	11,600	12.9	5,550	490	5,050	8.9	1.5	1.7	0.8
<b>10-20</b>	19,200	21.4	14,970	920	14,060	6.1	6.9	7.9	2.3
<b>20-30</b>	15,180	16.9	24,720	2,130	22,590	8.6	9.0	10.1	4.3
<b>30-40</b>	9,860	11.0	34,620	3,980	30,650	11.5	8.2	8.9	5.2
<b>40-50</b>	7,460	8.3	44,850	6,120	38,730	13.6	8.0	8.5	6.0
<b>50-75</b>	11,860	13.2	61,160	10,210	50,950	16.7	17.4	17.7	16.0
<b>75-100</b>	5,980	6.7	86,120	17,130	68,990	19.9	12.3	12.1	13.5
<b>100-200</b>	6,460	7.2	132,240	29,390	102,850	22.2	20.5	19.5	25.0
<b>200-500</b>	1,280	1.4	279,910	72,440	207,470	25.9	8.6	7.8	12.2
<b>500-1,000</b>	140	0.2	673,260	204,510	468,740	30.4	2.3	2.0	3.9
<b>More than 1,000</b>	70	0.1	2,931,110	1,090,720	1,840,390	37.2	5.2	4.0	10.7
<b>All</b>	89,700	100.0	46,510	8,460	38,050	18.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	730	1.2	5,020	130	4,890	2.5	*	0.1	0.0
<b>10-20</b>	1,650	2.8	15,620	70	15,550	0.5	0.3	0.3	*
<b>20-30</b>	2,640	4.5	25,160	250	24,910	1.0	0.7	0.9	*
<b>30-40</b>	2,700	4.6	34,890	1,150	33,740	3.3	1.0	1.2	0.2
<b>40-50</b>	2,750	4.7	45,050	2,830	42,220	6.3	1.3	1.5	0.4
<b>50-75</b>	7,520	12.7	62,570	5,970	56,600	9.5	4.8	5.5	2.1
<b>75-100</b>	7,780	13.2	87,330	11,460	75,870	13.1	6.9	7.7	4.2
<b>100-200</b>	21,140	35.8	142,130	25,460	116,670	17.9	30.6	32.1	25.3
<b>200-500</b>	9,920	16.8	287,150	65,450	221,700	22.8	29.0	28.6	30.6
<b>500-1,000</b>	1,390	2.3	675,490	189,730	485,760	28.1	9.5	8.8	12.4
<b>More than 1,000</b>	540	0.9	2,961,160	980,840	1,980,320	33.1	16.1	13.8	24.7
<b>All</b>	59,150	100.0	165,830	35,910	129,920	21.7	100.0	100.0	100.0

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) 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 T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	720	3.1	6,700	-670	7,370	-10.0	0.4	0.5	-0.3
<b>10-20</b>	3,010	13.1	15,460	-1,790	17,250	-11.6	3.5	4.5	-3.2
<b>20-30</b>	3,960	17.1	24,880	-1,120	26,000	-4.5	7.5	9.0	-2.7
<b>30-40</b>	3,570	15.5	34,760	1,130	33,640	3.2	9.4	10.5	2.4
<b>40-50</b>	2,690	11.7	44,740	3,160	41,580	7.1	9.1	9.7	5.1
<b>50-75</b>	4,260	18.5	61,130	6,820	54,300	11.2	19.8	20.1	17.4
<b>75-100</b>	2,210	9.6	85,890	12,870	73,020	15.0	14.4	14.1	17.0
<b>100-200</b>	2,230	9.7	130,900	25,140	105,760	19.2	22.2	20.5	33.5
<b>200-500</b>	340	1.5	260,060	62,760	197,300	24.1	6.8	5.9	12.8
<b>500-1,000</b>	30	0.1	666,640	192,770	473,870	28.9	1.6	1.3	3.6
<b>More than 1,000</b>	10	0.1	5,348,670	1,830,270	3,518,400	34.2	5.4	4.1	14.5
<b>All</b>	23,080	100.0	57,050	7,260	49,800	12.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

(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 T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,110	2.1	6,540	-730	7,270	-11.1	0.1	0.2	-0.1
<b>10-20</b>	4,290	8.1	15,500	-1,890	17,390	-12.2	1.0	1.4	-0.6
<b>20-30</b>	5,920	11.1	24,950	-1,250	26,200	-5.0	2.3	3.0	-0.6
<b>30-40</b>	4,950	9.3	34,720	650	34,080	1.9	2.7	3.3	0.3
<b>40-50</b>	4,130	7.8	44,920	2,710	42,220	6.0	2.9	3.4	0.9
<b>50-75</b>	7,510	14.1	61,740	6,540	55,200	10.6	7.1	8.0	3.8
<b>75-100</b>	5,360	10.1	86,950	12,250	74,700	14.1	7.2	7.7	5.0
<b>100-200</b>	12,650	23.8	141,410	25,450	115,950	18.0	27.6	28.3	24.7
<b>200-500</b>	5,940	11.2	285,700	65,510	220,200	22.9	26.1	25.2	29.9
<b>500-1,000</b>	840	1.6	675,250	191,420	483,840	28.4	8.8	7.9	12.4
<b>More than 1,000</b>	320	0.6	2,962,930	986,230	1,976,700	33.3	14.6	12.2	24.2
<b>All</b>	53,240	100.0	121,870	24,450	97,420	20.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

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

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(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 T17-0006**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,910	4.5	5,370	80	5,290	1.5	0.3	0.4	*
<b>10-20</b>	7,680	18.0	15,500	210	15,300	1.4	3.6	4.3	0.3
<b>20-30</b>	7,010	16.4	24,620	610	24,010	2.5	5.2	6.1	0.8
<b>30-40</b>	4,370	10.2	34,630	1,260	33,370	3.6	4.6	5.3	1.0
<b>40-50</b>	3,420	8.0	44,690	2,430	42,250	5.4	4.6	5.3	1.5
<b>50-75</b>	5,830	13.7	61,560	4,780	56,780	7.8	10.8	12.0	4.9
<b>75-100</b>	3,920	9.2	86,490	9,890	76,600	11.4	10.2	10.9	6.9
<b>100-200</b>	5,870	13.8	136,420	22,330	114,090	16.4	24.2	24.3	23.2
<b>200-500</b>	1,880	4.4	291,150	66,450	224,700	22.8	16.5	15.4	22.1
<b>500-1,000</b>	280	0.7	683,260	193,720	489,540	28.4	5.7	4.9	9.4
<b>More than 1,000</b>	140	0.3	3,399,560	1,162,700	2,236,870	34.2	14.7	11.7	29.5
<b>All</b>	42,690	100.0	77,710	13,240	64,470	17.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

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

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(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.