

Table T17-0007
Baseline Distribution of Income and Federal Taxes
All Tax Units
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	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). Baseline: 5.2

* 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 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 T17-0007
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	39,210	22.4	13,260	110	13,150	0.8	3.3	4.1	0.1
Second Quintile	36,610	20.9	31,170	2,290	28,880	7.3	7.3	8.5	2.7
Middle Quintile	34,810	19.9	56,700	7,210	49,500	12.7	12.7	13.8	8.0
Fourth Quintile	32,380	18.5	98,250	16,650	81,600	17.0	20.4	21.2	17.3
Top Quintile	30,870	17.6	285,120	72,500	212,620	25.4	56.5	52.7	71.7
All	174,990	100.0	89,090	17,840	71,250	20.0	100.0	100.0	100.0
Addendum									
80-90	15,750	9.0	152,310	30,900	121,410	20.3	15.4	15.3	15.6
90-95	7,810	4.5	217,170	48,450	168,720	22.3	10.9	10.6	12.1
95-99	5,920	3.4	371,280	93,730	277,550	25.3	14.1	13.2	17.8
Top 1 Percent	1,400	0.8	1,798,960	586,560	1,212,410	32.6	16.1	13.6	26.2
Top 0.1 Percent	140	0.1	8,651,110	2,944,400	5,706,710	34.0	7.7	6.4	13.1

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

Number of AMT Taxpayers (millions). Baseline: 5.2

* 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 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

(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 T17-0007
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	26,890	30.0	10,500	620	9,890	5.9	6.8	7.8	2.2
Second Quintile	22,050	24.6	24,640	2,140	22,500	8.7	13.0	14.5	6.2
Middle Quintile	17,860	19.9	43,000	5,900	37,100	13.7	18.4	19.4	13.9
Fourth Quintile	12,850	14.3	70,820	12,870	57,950	18.2	21.8	21.8	21.8
Top Quintile	9,450	10.5	176,250	44,670	131,580	25.3	39.9	36.4	55.7
All	89,700	100.0	46,510	8,460	38,050	18.2	100.0	100.0	100.0
Addendum									
80-90	5,330	6.0	108,840	23,290	85,560	21.4	13.9	13.4	16.4
90-95	2,330	2.6	154,000	35,280	118,720	22.9	8.6	8.1	10.8
95-99	1,500	1.7	252,410	63,710	188,700	25.2	9.1	8.3	12.6
Top 1 Percent	290	0.3	1,188,630	410,410	778,230	34.5	8.4	6.7	15.9
Top 0.1 Percent	30	*	5,406,800	1,988,430	3,418,360	36.8	3.8	3.0	7.8

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

Number of AMT Taxpayers (millions). Baseline: 5.2

* 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 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

(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 T17-0007
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	4,920	8.3	19,960	-170	20,130	-0.8	1.0	1.3	0.0
Second Quintile	6,830	11.5	44,170	2,980	41,190	6.7	3.1	3.7	1.0
Middle Quintile	11,250	19.0	75,380	8,880	66,500	11.8	8.7	9.7	4.7
Fourth Quintile	16,110	27.2	120,410	19,560	100,850	16.3	19.8	21.1	14.8
Top Quintile	19,640	33.2	338,580	85,860	252,720	25.4	67.8	64.6	79.4
All	59,150	100.0	165,830	35,910	129,920	21.7	100.0	100.0	100.0
Addendum									
80-90	9,380	15.9	178,350	35,280	143,080	19.8	17.1	17.5	15.6
90-95	5,030	8.5	248,420	54,920	193,500	22.1	12.8	12.7	13.0
95-99	4,180	7.1	417,310	105,180	312,130	25.2	17.8	17.0	20.7
Top 1 Percent	1,040	1.8	1,906,360	615,120	1,291,230	32.3	20.2	17.5	30.1
Top 0.1 Percent	100	0.2	9,188,310	3,092,980	6,095,330	33.7	9.3	7.9	14.4

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

Number of AMT Taxpayers (millions). Baseline: 5.2

* 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 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

(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 T17-0007
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	7,050	30.5	19,170	-1,680	20,850	-8.8	10.3	12.8	-7.1
Second Quintile	7,150	31.0	39,110	1,920	37,190	4.9	21.2	23.1	8.2
Middle Quintile	4,900	21.2	65,010	7,970	57,040	12.3	24.2	24.3	23.3
Fourth Quintile	2,720	11.8	101,880	17,660	84,220	17.3	21.1	20.0	28.7
Top Quintile	1,230	5.3	250,210	64,060	186,150	25.6	23.3	19.8	46.9
All	23,080	100.0	57,050	7,260	49,800	12.7	100.0	100.0	100.0
Addendum									
80-90	740	3.2	150,710	32,100	118,610	21.3	8.5	7.7	14.2
90-95	330	1.4	207,130	46,860	160,270	22.6	5.1	4.5	9.1
95-99	130	0.6	350,280	91,480	258,800	26.1	3.4	2.8	6.9
Top 1 Percent	30	0.1	2,757,770	925,730	1,832,040	33.6	6.3	4.8	16.6
Top 0.1 Percent	0	*	16,648,870	5,802,440	10,846,420	34.9	4.3	3.2	11.7

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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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 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

(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 T17-0007
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	11,210	21.1	20,150	-1,610	21,760	-8.0	3.5	4.7	-1.4
Second Quintile	11,460	21.5	43,100	2,290	40,810	5.3	7.6	9.0	2.0
Middle Quintile	10,760	20.2	77,520	10,060	67,460	13.0	12.9	14.0	8.3
Fourth Quintile	10,140	19.1	131,790	23,060	108,730	17.5	20.6	21.3	18.0
Top Quintile	9,440	17.7	383,080	100,540	282,540	26.3	55.8	51.5	73.0
All	53,240	100.0	121,870	24,450	97,420	20.1	100.0	100.0	100.0
Addendum									
80-90	4,780	9.0	201,480	41,840	159,640	20.8	14.8	14.7	15.4
90-95	2,330	4.4	286,020	65,910	220,110	23.0	10.3	9.9	11.8
95-99	1,870	3.5	488,080	129,360	358,720	26.5	14.1	12.9	18.6
Top 1 Percent	470	0.9	2,310,990	760,690	1,550,300	32.9	16.6	13.9	27.2
Top 0.1 Percent	50	0.1	10,846,770	3,645,270	7,201,500	33.6	7.8	6.5	13.1

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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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.

Table T17-0007
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	Percent of Total
Lowest Quintile	7,970	18.7	12,730	170	12,560	1.3	3.1	3.6	0.2
Second Quintile	11,280	26.4	26,390	650	25,740	2.5	9.0	10.5	1.3
Middle Quintile	9,250	21.7	50,130	2,940	47,190	5.9	14.0	15.9	4.8
Fourth Quintile	7,280	17.1	87,810	10,240	77,570	11.7	19.3	20.5	13.2
Top Quintile	6,520	15.3	280,280	69,410	210,870	24.8	55.1	49.9	80.0
All	42,690	100.0	77,710	13,240	64,470	17.0	100.0	100.0	100.0
Addendum									
80-90	3,250	7.6	136,510	23,390	113,120	17.1	13.4	13.4	13.4
90-95	1,620	3.8	194,070	38,530	155,540	19.9	9.5	9.2	11.1
95-99	1,290	3.0	333,510	79,770	253,740	23.9	13.0	11.9	18.2
Top 1 Percent	350	0.8	1,799,610	595,120	1,204,490	33.1	19.2	15.5	37.3
Top 0.1 Percent	40	0.1	8,060,760	2,762,170	5,298,600	34.3	10.3	8.2	20.7

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

Number of AMT Taxpayers (millions). Baseline: 5.2

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

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(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.