

**Table T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2019 <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>                                                 | 12,910             | 7.3              | 5,800                    | 420                                  | 5,380                                           | 7.3                                   | 0.4                     | 0.5                      | 0.2                    |
| <b>10-20</b>                                                        | 23,450             | 13.2             | 15,840                   | 570                                  | 15,270                                          | 3.6                                   | 2.2                     | 2.7                      | 0.4                    |
| <b>20-30</b>                                                        | 22,400             | 12.6             | 25,950                   | 1,370                                | 24,570                                          | 5.3                                   | 3.4                     | 4.1                      | 0.9                    |
| <b>30-40</b>                                                        | 16,840             | 9.5              | 36,350                   | 3,010                                | 33,350                                          | 8.3                                   | 3.6                     | 4.2                      | 1.5                    |
| <b>40-50</b>                                                        | 13,100             | 7.4              | 46,980                   | 5,050                                | 41,930                                          | 10.8                                  | 3.6                     | 4.1                      | 2.0                    |
| <b>50-75</b>                                                        | 24,680             | 13.9             | 64,520                   | 8,630                                | 55,890                                          | 13.4                                  | 9.4                     | 10.2                     | 6.3                    |
| <b>75-100</b>                                                       | 17,020             | 9.6              | 90,680                   | 14,230                               | 76,450                                          | 15.7                                  | 9.1                     | 9.6                      | 7.1                    |
| <b>100-200</b>                                                      | 31,540             | 17.8             | 145,510                  | 27,220                               | 118,290                                         | 18.7                                  | 27.2                    | 27.6                     | 25.3                   |
| <b>200-500</b>                                                      | 11,850             | 6.7              | 298,130                  | 68,500                               | 229,630                                         | 23.0                                  | 20.9                    | 20.1                     | 23.9                   |
| <b>500-1,000</b>                                                    | 1,530              | 0.9              | 708,700                  | 200,400                              | 508,300                                         | 28.3                                  | 6.4                     | 5.8                      | 9.0                    |
| <b>More than 1,000</b>                                              | 710                | 0.4              | 3,292,620                | 1,109,040                            | 2,183,570                                       | 33.7                                  | 13.8                    | 11.5                     | 23.2                   |
| <b>All</b>                                                          | 177,230            | 100.0            | 95,380                   | 19,130                               | 76,250                                          | 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

(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 T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2019 <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>                                                 | 11,310             | 12.5             | 5,770                    | 510                                  | 5,250                                           | 8.9                                   | 1.4                     | 1.6                      | 0.7                    |
| <b>10-20</b>                                                        | 18,490             | 20.5             | 15,740                   | 1,000                                | 14,730                                          | 6.4                                   | 6.4                     | 7.4                      | 2.3                    |
| <b>20-30</b>                                                        | 15,610             | 17.3             | 25,870                   | 2,100                                | 23,770                                          | 8.1                                   | 8.9                     | 10.0                     | 4.0                    |
| <b>30-40</b>                                                        | 10,200             | 11.3             | 36,270                   | 3,970                                | 32,300                                          | 11.0                                  | 8.2                     | 8.9                      | 5.0                    |
| <b>40-50</b>                                                        | 7,350              | 8.1              | 46,930                   | 6,290                                | 40,640                                          | 13.4                                  | 7.6                     | 8.1                      | 5.7                    |
| <b>50-75</b>                                                        | 12,150             | 13.4             | 64,030                   | 10,430                               | 53,600                                          | 16.3                                  | 17.2                    | 17.6                     | 15.5                   |
| <b>75-100</b>                                                       | 6,250              | 6.9              | 90,060                   | 17,530                               | 72,540                                          | 19.5                                  | 12.5                    | 12.2                     | 13.4                   |
| <b>100-200</b>                                                      | 6,800              | 7.5              | 138,800                  | 30,580                               | 108,220                                         | 22.0                                  | 20.9                    | 19.9                     | 25.4                   |
| <b>200-500</b>                                                      | 1,330              | 1.5              | 291,750                  | 75,050                               | 216,700                                         | 25.7                                  | 8.6                     | 7.8                      | 12.2                   |
| <b>500-1,000</b>                                                    | 150                | 0.2              | 702,810                  | 212,360                              | 490,440                                         | 30.2                                  | 2.3                     | 2.0                      | 3.8                    |
| <b>More than 1,000</b>                                              | 80                 | 0.1              | 3,150,780                | 1,151,290                            | 1,999,500                                       | 36.5                                  | 5.9                     | 4.6                      | 11.9                   |
| <b>All</b>                                                          | 90,380             | 100.0            | 50,000                   | 9,050                                | 40,950                                          | 18.1                                  | 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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(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 T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2019 <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              | 5,110                    | 140                                  | 4,980                                           | 2.7                                   | 0.0                     | 0.0                      | 0.0                    |
| <b>10-20</b>                                                        | 1,610              | 2.7              | 16,310                   | 70                                   | 16,240                                          | 0.4                                   | 0.3                     | 0.3                      | 0.0                    |
| <b>20-30</b>                                                        | 2,500              | 4.2              | 26,270                   | 330                                  | 25,940                                          | 1.3                                   | 0.6                     | 0.8                      | 0.0                    |
| <b>30-40</b>                                                        | 2,690              | 4.5              | 36,510                   | 1,290                                | 35,230                                          | 3.5                                   | 0.9                     | 1.1                      | 0.2                    |
| <b>40-50</b>                                                        | 2,680              | 4.5              | 47,150                   | 3,020                                | 44,130                                          | 6.4                                   | 1.2                     | 1.4                      | 0.4                    |
| <b>50-75</b>                                                        | 7,500              | 12.5             | 65,510                   | 6,300                                | 59,210                                          | 9.6                                   | 4.6                     | 5.3                      | 2.0                    |
| <b>75-100</b>                                                       | 8,110              | 13.5             | 91,450                   | 11,800                               | 79,650                                          | 12.9                                  | 7.0                     | 7.7                      | 4.1                    |
| <b>100-200</b>                                                      | 21,970             | 36.5             | 148,670                  | 26,250                               | 122,420                                         | 17.7                                  | 30.6                    | 32.2                     | 24.9                   |
| <b>200-500</b>                                                      | 10,070             | 16.7             | 300,000                  | 67,690                               | 232,300                                         | 22.6                                  | 28.3                    | 28.0                     | 29.4                   |
| <b>500-1,000</b>                                                    | 1,340              | 2.2              | 709,730                  | 199,020                              | 510,710                                         | 28.0                                  | 8.9                     | 8.2                      | 11.5                   |
| <b>More than 1,000</b>                                              | 590                | 1.0              | 3,206,430                | 1,069,380                            | 2,137,050                                       | 33.4                                  | 17.8                    | 15.2                     | 27.4                   |
| <b>All</b>                                                          | 60,210             | 100.0            | 177,050                  | 38,480                               | 138,570                                         | 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

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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) 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 T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2019 <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>                                                 | 740                | 3.1              | 6,920                    | -780                                 | 7,700                                           | -11.3                                 | 0.4                     | 0.5                      | -0.3                   |
| <b>10-20</b>                                                        | 3,070              | 13.1             | 16,190                   | -1,910                               | 18,100                                          | -11.8                                 | 3.6                     | 4.5                      | -3.3                   |
| <b>20-30</b>                                                        | 3,930              | 16.7             | 26,030                   | -1,090                               | 27,120                                          | -4.2                                  | 7.3                     | 8.7                      | -2.4                   |
| <b>30-40</b>                                                        | 3,600              | 15.4             | 36,430                   | 1,290                                | 35,140                                          | 3.5                                   | 9.4                     | 10.3                     | 2.6                    |
| <b>40-50</b>                                                        | 2,720              | 11.6             | 46,910                   | 3,350                                | 43,560                                          | 7.2                                   | 9.1                     | 9.7                      | 5.2                    |
| <b>50-75</b>                                                        | 4,340              | 18.5             | 64,080                   | 7,130                                | 56,950                                          | 11.1                                  | 19.9                    | 20.2                     | 17.6                   |
| <b>75-100</b>                                                       | 2,290              | 9.8              | 89,690                   | 13,290                               | 76,400                                          | 14.8                                  | 14.7                    | 14.3                     | 17.3                   |
| <b>100-200</b>                                                      | 2,340              | 10.0             | 136,640                  | 25,880                               | 110,770                                         | 18.9                                  | 22.8                    | 21.2                     | 34.4                   |
| <b>200-500</b>                                                      | 350                | 1.5              | 271,950                  | 64,840                               | 207,110                                         | 23.8                                  | 6.8                     | 5.9                      | 12.9                   |
| <b>500-1,000</b>                                                    | 30                 | 0.1              | 692,130                  | 198,590                              | 493,540                                         | 28.7                                  | 1.4                     | 1.2                      | 3.3                    |
| <b>More than 1,000</b>                                              | 20                 | 0.1              | 4,384,730                | 1,480,600                            | 2,904,130                                       | 33.8                                  | 4.8                     | 3.6                      | 12.9                   |
| <b>All</b>                                                          | 23,450             | 100.0            | 59,730                   | 7,510                                | 52,220                                          | 12.6                                  | 100.0                   | 100.0                    | 100.0                  |

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Number of AMT Taxpayers (millions): 5.2

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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) 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 T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2019 <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              | 6,720                    | -830                                 | 7,540                                           | -12.3                                 | 0.1                     | 0.2                      | -0.1                   |
| <b>10-20</b>                                                        | 4,300              | 8.0              | 16,190                   | -2,020                               | 18,210                                          | -12.5                                 | 1.0                     | 1.4                      | -0.6                   |
| <b>20-30</b>                                                        | 5,760              | 10.7             | 26,100                   | -1,260                               | 27,360                                          | -4.8                                  | 2.1                     | 2.8                      | -0.5                   |
| <b>30-40</b>                                                        | 4,930              | 9.2              | 36,400                   | 760                                  | 35,650                                          | 2.1                                   | 2.6                     | 3.1                      | 0.3                    |
| <b>40-50</b>                                                        | 4,020              | 7.5              | 47,040                   | 2,940                                | 44,110                                          | 6.3                                   | 2.7                     | 3.2                      | 0.8                    |
| <b>50-75</b>                                                        | 7,620              | 14.2             | 64,640                   | 6,820                                | 57,820                                          | 10.6                                  | 7.0                     | 7.9                      | 3.7                    |
| <b>75-100</b>                                                       | 5,510              | 10.3             | 90,890                   | 12,680                               | 78,210                                          | 14.0                                  | 7.1                     | 7.7                      | 4.9                    |
| <b>100-200</b>                                                      | 13,120             | 24.4             | 147,750                  | 26,310                               | 121,440                                         | 17.8                                  | 27.7                    | 28.5                     | 24.3                   |
| <b>200-500</b>                                                      | 6,010              | 11.2             | 298,220                  | 67,730                               | 230,490                                         | 22.7                                  | 25.6                    | 24.8                     | 28.7                   |
| <b>500-1,000</b>                                                    | 810                | 1.5              | 710,080                  | 201,190                              | 508,890                                         | 28.3                                  | 8.2                     | 7.3                      | 11.4                   |
| <b>More than 1,000</b>                                              | 360                | 0.7              | 3,191,380                | 1,070,080                            | 2,121,300                                       | 33.5                                  | 16.3                    | 13.6                     | 27.0                   |
| <b>All</b>                                                          | 53,770             | 100.0            | 130,430                  | 26,410                               | 104,020                                         | 20.3                                  | 100.0                   | 100.0                    | 100.0                  |

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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.

**Table T17-0010**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2019 <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>                                                 | 1,890              | 4.2              | 5,380                    | 100                                  | 5,280                                           | 1.8                                   | 0.3                     | 0.3                      | 0.0                    |
| <b>10-20</b>                                                        | 7,440              | 16.4             | 16,350                   | 250                                  | 16,100                                          | 1.5                                   | 3.2                     | 3.8                      | 0.3                    |
| <b>20-30</b>                                                        | 7,660              | 16.9             | 25,790                   | 620                                  | 25,170                                          | 2.4                                   | 5.2                     | 6.2                      | 0.7                    |
| <b>30-40</b>                                                        | 4,880              | 10.8             | 36,250                   | 1,290                                | 34,960                                          | 3.6                                   | 4.7                     | 5.5                      | 1.0                    |
| <b>40-50</b>                                                        | 3,480              | 7.7              | 46,920                   | 2,460                                | 44,460                                          | 5.2                                   | 4.3                     | 5.0                      | 1.3                    |
| <b>50-75</b>                                                        | 6,200              | 13.7             | 64,310                   | 5,080                                | 59,220                                          | 7.9                                   | 10.6                    | 11.7                     | 4.9                    |
| <b>75-100</b>                                                       | 4,390              | 9.7              | 90,580                   | 10,160                               | 80,430                                          | 11.2                                  | 10.5                    | 11.3                     | 6.9                    |
| <b>100-200</b>                                                      | 6,420              | 14.2             | 143,280                  | 23,190                               | 120,090                                         | 16.2                                  | 24.4                    | 24.6                     | 23.1                   |
| <b>200-500</b>                                                      | 2,010              | 4.4              | 303,270                  | 68,450                               | 234,820                                         | 22.6                                  | 16.2                    | 15.1                     | 21.4                   |
| <b>500-1,000</b>                                                    | 290                | 0.6              | 713,170                  | 200,760                              | 512,410                                         | 28.2                                  | 5.4                     | 4.7                      | 9.0                    |
| <b>More than 1,000</b>                                              | 160                | 0.4              | 3,634,990                | 1,239,620                            | 2,395,370                                       | 34.1                                  | 15.5                    | 12.3                     | 30.9                   |
| <b>All</b>                                                          | 45,260             | 100.0            | 83,370                   | 14,220                               | 69,160                                          | 17.1                                  | 100.0                   | 100.0                    | 100.0                  |

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