

**Table T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2027 <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>	11,720	6.3	6,940	460	6,480	6.7	0.4	0.4	0.1
<b>10-20</b>	19,720	10.6	19,170	730	18,440	3.8	1.6	2.0	0.3
<b>20-30</b>	23,050	12.4	31,490	1,480	30,010	4.7	3.1	3.7	0.7
<b>30-40</b>	17,940	9.6	43,860	3,030	40,830	6.9	3.4	3.9	1.2
<b>40-50</b>	13,980	7.5	56,790	5,560	51,240	9.8	3.4	3.8	1.7
<b>50-75</b>	28,590	15.3	77,770	10,010	67,760	12.9	9.5	10.4	6.1
<b>75-100</b>	18,870	10.1	109,660	16,460	93,210	15.0	8.9	9.4	6.6
<b>100-200</b>	35,420	19.0	174,000	31,160	142,840	17.9	26.4	27.2	23.4
<b>200-500</b>	13,520	7.2	348,300	78,100	270,200	22.4	20.2	19.6	22.4
<b>500-1,000</b>	1,580	0.8	834,550	235,900	598,640	28.3	5.6	5.1	7.9
<b>More than 1,000</b>	1,070	0.6	3,880,680	1,302,650	2,578,030	33.6	17.8	14.8	29.6
<b>All</b>	186,640	100.0	125,120	25,260	99,860	20.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.6

(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 T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2027 <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>	10,020	10.8	6,880	590	6,290	8.6	1.1	1.2	0.5
<b>10-20</b>	14,870	16.0	19,050	1,400	17,650	7.4	4.6	5.2	1.9
<b>20-30</b>	16,420	17.6	31,480	2,190	29,290	7.0	8.4	9.5	3.3
<b>30-40</b>	11,710	12.6	43,790	3,560	40,240	8.1	8.3	9.3	3.8
<b>40-50</b>	7,950	8.5	56,660	6,430	50,230	11.4	7.3	7.9	4.7
<b>50-75</b>	14,720	15.8	76,940	11,720	65,220	15.2	18.3	18.9	15.8
<b>75-100</b>	7,050	7.6	108,790	20,060	88,730	18.4	12.4	12.3	13.0
<b>100-200</b>	7,910	8.5	166,460	35,440	131,020	21.3	21.3	20.4	25.7
<b>200-500</b>	1,540	1.7	342,450	86,770	255,680	25.3	8.5	7.7	12.3
<b>500-1,000</b>	140	0.2	834,740	251,090	583,650	30.1	1.9	1.6	3.3
<b>More than 1,000</b>	130	0.1	3,886,720	1,350,450	2,536,280	34.8	7.9	6.3	15.6
<b>All</b>	93,140	100.0	66,360	11,710	54,650	17.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.6

(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 T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2027 <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>	750	1.2	6,100	190	5,910	3.1	0.0	0.0	0.0
<b>10-20</b>	1,560	2.4	19,840	-70	19,910	-0.4	0.2	0.3	0.0
<b>20-30</b>	2,290	3.5	31,710	490	31,210	1.6	0.5	0.6	0.0
<b>30-40</b>	2,490	3.9	44,090	1,680	42,410	3.8	0.7	0.9	0.1
<b>40-50</b>	2,860	4.4	56,880	3,720	53,160	6.6	1.1	1.3	0.3
<b>50-75</b>	8,070	12.5	79,230	7,260	71,980	9.2	4.3	5.1	1.8
<b>75-100</b>	8,570	13.3	110,590	13,420	97,170	12.1	6.4	7.2	3.5
<b>100-200</b>	24,030	37.2	177,800	29,760	148,040	16.7	29.0	30.9	22.0
<b>200-500</b>	11,380	17.6	350,210	76,870	273,330	22.0	27.0	27.0	26.9
<b>500-1,000</b>	1,390	2.1	834,840	234,120	600,720	28.0	7.8	7.2	10.0
<b>More than 1,000</b>	900	1.4	3,806,180	1,271,710	2,534,470	33.4	23.1	19.8	35.1
<b>All</b>	64,660	100.0	228,230	50,240	178,000	22.0	100.0	100.0	100.0

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) 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 T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2027 <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>	770	3.1	8,360	-1,050	9,410	-12.6	0.3	0.4	-0.3
<b>10-20</b>	3,000	12.0	19,480	-2,300	21,780	-11.8	3.0	3.9	-2.7
<b>20-30</b>	3,950	15.8	31,430	-1,170	32,590	-3.7	6.4	7.7	-1.8
<b>30-40</b>	3,400	13.6	43,920	1,840	42,080	4.2	7.7	8.5	2.5
<b>40-50</b>	2,780	11.1	56,980	4,390	52,590	7.7	8.2	8.7	4.8
<b>50-75</b>	4,890	19.5	77,850	8,810	69,040	11.3	19.7	20.2	16.9
<b>75-100</b>	2,710	10.8	108,920	15,850	93,070	14.6	15.3	15.1	16.9
<b>100-200</b>	2,950	11.8	164,460	30,040	134,420	18.3	25.1	23.7	34.8
<b>200-500</b>	480	1.9	322,630	75,640	246,990	23.5	8.0	7.0	14.2
<b>500-1,000</b>	30	0.1	807,540	236,350	571,180	29.3	1.3	1.1	3.0
<b>More than 1,000</b>	20	0.1	4,545,440	1,508,180	3,037,260	33.2	4.7	3.6	11.9
<b>All</b>	25,020	100.0	77,090	10,190	66,910	13.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.6

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<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 T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2027 <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>	1,100	2.0	8,070	-1,100	9,170	-13.7	0.1	0.1	-0.1
<b>10-20</b>	4,060	7.3	19,500	-2,440	21,930	-12.5	0.8	1.2	-0.5
<b>20-30</b>	5,370	9.6	31,480	-1,430	32,920	-4.6	1.8	2.3	-0.4
<b>30-40</b>	4,580	8.2	43,750	1,100	42,650	2.5	2.1	2.6	0.3
<b>40-50</b>	4,080	7.3	57,010	4,000	53,010	7.0	2.4	2.9	0.8
<b>50-75</b>	8,000	14.4	78,310	8,490	69,820	10.8	6.5	7.4	3.4
<b>75-100</b>	5,820	10.5	109,850	15,130	94,710	13.8	6.7	7.3	4.4
<b>100-200</b>	14,320	25.7	177,350	30,770	146,580	17.4	26.5	27.7	21.9
<b>200-500</b>	6,790	12.2	349,310	77,340	271,970	22.1	24.8	24.4	26.1
<b>500-1,000</b>	850	1.5	835,370	237,640	597,730	28.5	7.4	6.7	10.1
<b>More than 1,000</b>	530	1.0	3,814,030	1,285,630	2,528,400	33.7	21.2	17.8	34.0
<b>All</b>	55,700	100.0	172,060	36,150	135,910	21.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.6

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<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

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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 T17-0014**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2027 <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>	2,170	3.8	5,880	140	5,740	2.3	0.2	0.3	0.0
<b>10-20</b>	5,740	10.1	19,950	350	19,610	1.7	1.9	2.2	0.2
<b>20-30</b>	9,690	17.1	31,610	630	30,980	2.0	5.0	5.9	0.6
<b>30-40</b>	7,420	13.1	43,930	1,220	42,710	2.8	5.4	6.3	0.9
<b>40-50</b>	4,970	8.8	56,530	2,480	54,050	4.4	4.6	5.3	1.2
<b>50-75</b>	8,810	15.5	77,790	5,750	72,040	7.4	11.3	12.5	5.0
<b>75-100</b>	5,920	10.4	109,890	11,900	98,000	10.8	10.7	11.5	6.9
<b>100-200</b>	8,500	15.0	170,690	25,600	145,090	15.0	23.9	24.4	21.4
<b>200-500</b>	2,490	4.4	352,130	76,910	275,220	21.8	14.4	13.5	18.8
<b>500-1,000</b>	310	0.6	844,270	236,920	607,350	28.1	4.3	3.7	7.2
<b>More than 1,000</b>	270	0.5	4,285,170	1,436,490	2,848,670	33.5	18.7	14.9	37.5
<b>All</b>	56,780	100.0	107,160	17,920	89,240	16.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.6

\* Less than 0.05

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

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<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.