

Table T17-0015
Baseline Distribution of Income and Federal Taxes
All Tax Units
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). Baseline: 5.6

* 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% \$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.

Table T17-0015
Baseline Distribution of Income and Federal Taxes
All Tax Units
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	40,420	21.7	19,060	380	18,680	2.0	3.3	4.1	0.3
Second Quintile	40,050	21.5	44,880	3,540	41,340	7.9	7.7	8.9	3.0
Middle Quintile	37,180	19.9	80,360	10,050	70,320	12.5	12.8	14.0	7.9
Fourth Quintile	34,780	18.6	131,670	21,440	110,230	16.3	19.6	20.6	15.8
Top Quintile	33,020	17.7	401,680	103,920	297,760	25.9	56.8	52.8	72.8
All	186,640	100.0	125,120	25,260	99,860	20.2	100.0	100.0	100.0
Addendum									
80-90	16,750	9.0	199,670	39,080	160,600	19.6	14.3	14.4	13.9
90-95	8,380	4.5	278,520	60,140	218,380	21.6	10.0	9.8	10.7
95-99	6,490	3.5	480,930	121,550	359,380	25.3	13.4	12.5	16.7
Top 1 Percent	1,400	0.8	3,188,810	1,060,230	2,128,580	33.3	19.1	16.0	31.5
Top 0.1 Percent	140	0.1	14,215,210	4,821,600	9,393,610	33.9	8.8	7.3	14.8

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

Number of AMT Taxpayers (millions). Baseline: 5.6

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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

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(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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-0015
Baseline Distribution of Income and Federal Taxes
Single Tax Units
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	25,710	27.6	14,650	1,030	13,630	7.0	6.1	6.9	2.4
Second Quintile	24,410	26.2	35,610	2,690	32,920	7.6	14.1	15.8	6.0
Middle Quintile	18,580	20.0	60,990	7,650	53,340	12.6	18.3	19.5	13.0
Fourth Quintile	13,310	14.3	95,440	16,400	79,040	17.2	20.6	20.7	20.0
Top Quintile	10,430	11.2	242,640	60,950	181,690	25.1	41.0	37.2	58.3
All	93,140	100.0	66,360	11,710	54,650	17.6	100.0	100.0	100.0
Addendum									
80-90	5,910	6.3	143,620	29,670	113,950	20.7	13.7	13.2	16.1
90-95	2,440	2.6	198,710	43,960	154,750	22.1	7.8	7.4	9.8
95-99	1,830	2.0	327,380	82,090	245,290	25.1	9.7	8.8	13.8
Top 1 Percent	260	0.3	2,316,840	785,070	1,531,770	33.9	9.7	7.8	18.6
Top 0.1 Percent	30	*	10,435,690	3,577,680	6,858,020	34.3	4.6	3.7	9.0

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

Number of AMT Taxpayers (millions). Baseline: 5.6

* 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

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(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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-0015
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
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	5,640	8.7	28,010	240	27,770	0.8	1.1	1.4	*
Second Quintile	7,840	12.1	63,850	5,410	58,440	8.5	3.4	4.0	1.3
Middle Quintile	12,690	19.6	105,370	12,650	92,720	12.0	9.1	10.2	4.9
Fourth Quintile	17,550	27.2	159,460	24,980	134,480	15.7	19.0	20.5	13.5
Top Quintile	20,560	31.8	486,480	126,550	359,930	26.0	67.8	64.3	80.1
All	64,660	100.0	228,230	50,240	178,000	22.0	100.0	100.0	100.0
Addendum									
80-90	9,670	15.0	236,000	45,020	190,980	19.1	15.5	16.0	13.4
90-95	5,470	8.5	315,660	67,340	248,320	21.3	11.7	11.8	11.3
95-99	4,350	6.7	551,900	139,620	412,280	25.3	16.3	15.6	18.7
Top 1 Percent	1,070	1.7	3,361,240	1,114,300	2,246,940	33.2	24.3	20.9	36.7
Top 0.1 Percent	110	0.2	15,125,960	5,125,010	10,000,950	33.9	10.8	9.2	16.7

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

Number of AMT Taxpayers (millions). Baseline: 5.6

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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) 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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

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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.

Table T17-0015
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
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	8,540	34.1	26,580	-1,550	28,130	-5.9	11.8	14.4	-5.2
Second Quintile	7,080	28.3	56,290	4,190	52,100	7.4	20.7	22.0	11.6
Middle Quintile	4,930	19.7	91,060	12,030	79,020	13.2	23.3	23.3	23.3
Fourth Quintile	3,050	12.2	137,660	23,530	114,140	17.1	21.8	20.8	28.2
Top Quintile	1,390	5.5	313,880	77,410	236,460	24.7	22.6	19.6	42.1
All	25,020	100.0	77,090	10,190	66,910	13.2	100.0	100.0	100.0
Addendum									
80-90	850	3.4	196,850	39,940	156,910	20.3	8.6	7.9	13.3
90-95	330	1.3	279,200	64,470	214,740	23.1	4.8	4.3	8.4
95-99	180	0.7	422,920	106,340	316,580	25.1	3.9	3.3	7.3
Top 1 Percent	30	0.1	3,255,020	1,072,700	2,182,320	33.0	5.3	4.1	13.1
Top 0.1 Percent	0	*	16,897,630	5,712,700	11,184,920	33.8	2.8	2.1	7.1

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

Number of AMT Taxpayers (millions). Baseline: 5.6

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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.

Table T17-0015
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
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	12,600	22.6	27,980	-1,540	29,520	-5.5	3.7	4.9	-1.0
Second Quintile	11,490	20.6	62,710	5,100	57,610	8.1	7.5	8.7	2.9
Middle Quintile	11,090	19.9	109,890	15,070	94,820	13.7	12.7	13.9	8.3
Fourth Quintile	10,430	18.7	176,080	30,580	145,500	17.4	19.2	20.0	15.8
Top Quintile	9,880	17.7	554,850	150,450	404,400	27.1	57.2	52.8	73.8
All	55,700	100.0	172,060	36,150	135,910	21.0	100.0	100.0	100.0
Addendum									
80-90	5,070	9.1	266,040	54,310	211,730	20.4	14.1	14.2	13.7
90-95	2,400	4.3	362,750	81,630	281,110	22.5	9.1	8.9	9.7
95-99	1,870	3.4	656,480	176,490	479,990	26.9	12.8	11.9	16.4
Top 1 Percent	540	1.0	3,786,310	1,275,110	2,511,210	33.7	21.2	17.8	34.0
Top 0.1 Percent	50	0.1	17,365,000	5,872,780	11,492,210	33.8	9.1	7.6	14.7

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

Number of AMT Taxpayers (millions). Baseline: 5.6

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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.

Table T17-0015
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
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	8,780	15.5	17,670	320	17,340	1.8	2.6	3.0	0.3
Second Quintile	16,320	28.7	38,650	940	37,720	2.4	10.4	12.2	1.5
Middle Quintile	12,880	22.7	70,220	4,260	65,960	6.1	14.9	16.8	5.4
Fourth Quintile	10,210	18.0	118,050	13,490	104,550	11.4	19.8	21.1	13.5
Top Quintile	8,100	14.3	396,180	99,300	296,880	25.1	52.7	47.4	79.0
All	56,780	100.0	107,160	17,920	89,240	16.7	100.0	100.0	100.0
Addendum									
80-90	4,050	7.1	179,710	29,620	150,090	16.5	12.0	12.0	11.8
90-95	2,040	3.6	254,970	49,030	205,940	19.2	8.6	8.3	9.8
95-99	1,600	2.8	430,800	102,060	328,750	23.7	11.3	10.4	16.0
Top 1 Percent	400	0.7	3,184,620	1,055,240	2,129,380	33.1	20.9	16.7	41.3
Top 0.1 Percent	50	0.1	13,567,330	4,588,700	8,978,630	33.8	11.0	8.7	22.2

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

Number of AMT Taxpayers (millions). Baseline: 5.6

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