

Table T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2011 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,900 | 7.5 | 5,230 | 200 | 5,030 | 3.9 | 0.5 | 0.6 | 0.1 |
| 10-20 | 21,510 | 13.6 | 13,415 | 180 | 13,230 | 1.4 | 2.4 | 2.8 | 0.2 |
| 20-30 | 18,700 | 11.8 | 22,266 | 590 | 21,680 | 2.6 | 3.4 | 4.0 | 0.5 |
| 30-40 | 15,120 | 9.6 | 31,240 | 1,980 | 29,260 | 6.4 | 3.9 | 4.4 | 1.5 |
| 40-50 | 12,830 | 8.1 | 40,297 | 3,600 | 36,690 | 8.9 | 4.3 | 4.7 | 2.3 |
| 50-75 | 23,130 | 14.6 | 55,304 | 6,390 | 48,910 | 11.6 | 10.6 | 11.3 | 7.3 |
| 75-100 | 14,920 | 9.4 | 77,738 | 10,890 | 66,840 | 14.0 | 9.6 | 9.9 | 8.0 |
| 100-200 | 26,830 | 17.0 | 124,669 | 20,790 | 103,880 | 16.7 | 27.7 | 27.7 | 27.4 |
| 200-500 | 9,950 | 6.3 | 255,279 | 53,140 | 202,140 | 20.8 | 21.0 | 20.0 | 26.0 |
| 500-1,000 | 1,260 | 0.8 | 601,606 | 151,160 | 450,440 | 25.1 | 6.3 | 5.6 | 9.3 |
| More than 1,000 | 490 | 0.3 | 2,611,223 | 716,010 | 1,895,210 | 27.4 | 10.5 | 9.1 | 17.1 |
| All | 158,130 | 100.0 | 76,453 | 12,860 | 63,600 | 16.8 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.3

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2011 as of 8/23/2018. For more information on TPC's baseline definitions, 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.

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|---|--------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 12,690 | 7.9 | 5,240 | 220 | 5,030 | 4.1 | 0.5 | 0.6 | 0.1 |
| 10-20 | 22,150 | 13.8 | 13,740 | 200 | 13,540 | 1.5 | 2.3 | 2.8 | 0.2 |
| 20-30 | 18,760 | 11.7 | 22,740 | 590 | 22,150 | 2.6 | 3.3 | 3.9 | 0.5 |
| 30-40 | 15,120 | 9.4 | 31,900 | 2,010 | 29,900 | 6.3 | 3.7 | 4.2 | 1.4 |
| 40-50 | 12,880 | 8.0 | 41,170 | 3,640 | 37,530 | 8.9 | 4.1 | 4.5 | 2.1 |
| 50-75 | 23,380 | 14.6 | 56,440 | 6,500 | 49,940 | 11.5 | 10.2 | 10.9 | 6.8 |
| 75-100 | 14,990 | 9.4 | 79,390 | 11,140 | 68,250 | 14.0 | 9.2 | 9.5 | 7.5 |
| 100-200 | 26,660 | 16.7 | 127,360 | 21,360 | 106,010 | 16.8 | 26.2 | 26.3 | 25.5 |
| 200-500 | 10,270 | 6.4 | 261,540 | 54,790 | 206,760 | 21.0 | 20.7 | 19.8 | 25.2 |
| 500-1,000 | 1,350 | 0.8 | 619,090 | 156,380 | 462,720 | 25.3 | 6.4 | 5.8 | 9.4 |
| More than 1,000 | 600 | 0.4 | 2,907,370 | 780,970 | 2,126,400 | 26.9 | 13.5 | 11.9 | 21.1 |
| All | 160,070 | 100.0 | 81,100 | 13,950 | 67,150 | 17.2 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2012 as of 8/23/2018. For more information on TPC's baseline definitions, 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) 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 12,540 | 7.8 | 5,290 | 270 | 5,020 | 5.1 | 0.5 | 0.6 | 0.1 |
| 10-20 | 22,120 | 13.7 | 13,940 | 310 | 13,630 | 2.2 | 2.4 | 2.8 | 0.3 |
| 20-30 | 19,010 | 11.7 | 23,080 | 860 | 22,210 | 3.7 | 3.4 | 4.0 | 0.7 |
| 30-40 | 15,250 | 9.4 | 32,370 | 2,400 | 29,970 | 7.4 | 3.8 | 4.3 | 1.5 |
| 40-50 | 12,850 | 7.9 | 41,740 | 4,160 | 37,570 | 10.0 | 4.1 | 4.6 | 2.2 |
| 50-75 | 23,730 | 14.7 | 57,210 | 7,380 | 49,830 | 12.9 | 10.4 | 11.1 | 7.1 |
| 75-100 | 15,230 | 9.4 | 80,480 | 12,360 | 68,130 | 15.4 | 9.4 | 9.8 | 7.6 |
| 100-200 | 27,430 | 16.9 | 129,180 | 23,620 | 105,560 | 18.3 | 27.1 | 27.3 | 26.2 |
| 200-500 | 10,610 | 6.6 | 265,150 | 59,440 | 205,710 | 22.4 | 21.5 | 20.6 | 25.5 |
| 500-1,000 | 1,390 | 0.9 | 626,800 | 172,670 | 454,130 | 27.6 | 6.6 | 5.9 | 9.7 |
| More than 1,000 | 530 | 0.3 | 2,683,650 | 878,150 | 1,805,500 | 32.7 | 11.0 | 9.1 | 19.0 |
| All | 161,920 | 100.0 | 80,830 | 15,270 | 65,550 | 18.9 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.0

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2013 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2014 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 12,540 | 7.7 | 5,290 | 260 | 5,020 | 5.0 | 0.5 | 0.6 | 0.1 |
| 10-20 | 22,300 | 13.6 | 14,150 | 360 | 13,790 | 2.5 | 2.3 | 2.7 | 0.3 |
| 20-30 | 19,170 | 11.7 | 23,460 | 940 | 22,520 | 4.0 | 3.2 | 3.9 | 0.7 |
| 30-40 | 15,410 | 9.4 | 32,920 | 2,530 | 30,380 | 7.7 | 3.6 | 4.2 | 1.4 |
| 40-50 | 12,950 | 7.9 | 42,410 | 4,360 | 38,050 | 10.3 | 3.9 | 4.4 | 2.1 |
| 50-75 | 23,780 | 14.5 | 58,070 | 7,610 | 50,460 | 13.1 | 9.9 | 10.7 | 6.7 |
| 75-100 | 15,490 | 9.4 | 81,760 | 12,730 | 69,030 | 15.6 | 9.1 | 9.5 | 7.3 |
| 100-200 | 27,980 | 17.1 | 131,690 | 24,370 | 107,320 | 18.5 | 26.5 | 26.8 | 25.1 |
| 200-500 | 11,100 | 6.8 | 269,880 | 61,220 | 208,660 | 22.7 | 21.5 | 20.7 | 25.1 |
| 500-1,000 | 1,480 | 0.9 | 639,600 | 177,740 | 461,860 | 27.8 | 6.8 | 6.1 | 9.7 |
| More than 1,000 | 610 | 0.4 | 2,904,720 | 957,280 | 1,947,440 | 33.0 | 12.6 | 10.5 | 21.4 |
| All | 163,980 | 100.0 | 84,900 | 16,540 | 68,360 | 19.5 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.4

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2014 as of 8/23/2018. For more information on TPC's baseline definitions, 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) 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2015 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 12,500 | 7.5 | 5,210 | 270 | 4,950 | 5.1 | 0.5 | 0.5 | 0.1 |
| 10-20 | 21,870 | 13.2 | 14,210 | 390 | 13,820 | 2.7 | 2.2 | 2.6 | 0.3 |
| 20-30 | 18,910 | 11.4 | 23,510 | 990 | 22,520 | 4.2 | 3.1 | 3.7 | 0.7 |
| 30-40 | 15,240 | 9.2 | 33,000 | 2,530 | 30,470 | 7.7 | 3.5 | 4.0 | 1.4 |
| 40-50 | 13,060 | 7.9 | 42,500 | 4,430 | 38,060 | 10.4 | 3.8 | 4.3 | 2.0 |
| 50-75 | 24,270 | 14.6 | 58,110 | 7,570 | 50,530 | 13.0 | 9.7 | 10.6 | 6.4 |
| 75-100 | 15,950 | 9.6 | 81,880 | 12,770 | 69,120 | 15.6 | 9.0 | 9.5 | 7.1 |
| 100-200 | 28,630 | 17.3 | 131,980 | 24,460 | 107,520 | 18.5 | 26.1 | 26.5 | 24.5 |
| 200-500 | 11,970 | 7.2 | 270,330 | 61,580 | 208,750 | 22.8 | 22.4 | 21.5 | 25.8 |
| 500-1,000 | 1,560 | 0.9 | 638,310 | 177,150 | 461,160 | 27.8 | 6.9 | 6.2 | 9.7 |
| More than 1,000 | 650 | 0.4 | 2,875,480 | 951,710 | 1,923,770 | 33.1 | 12.9 | 10.8 | 21.7 |
| All | 165,830 | 100.0 | 87,320 | 17,210 | 70,110 | 19.7 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.7

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2015 as of 8/23/2018. For more information on TPC's baseline definitions, 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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Baseline: Current Law

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|---|--------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 12,470 | 7.4 | 5,270 | 280 | 4,990 | 5.3 | 0.5 | 0.5 | 0.1 |
| 10-20 | 21,870 | 13.0 | 14,420 | 400 | 14,020 | 2.8 | 2.2 | 2.6 | 0.3 |
| 20-30 | 18,880 | 11.3 | 23,810 | 1,000 | 22,810 | 4.2 | 3.1 | 3.6 | 0.7 |
| 30-40 | 15,490 | 9.2 | 33,410 | 2,580 | 30,820 | 7.7 | 3.5 | 4.0 | 1.4 |
| 40-50 | 13,280 | 7.9 | 43,050 | 4,460 | 38,590 | 10.4 | 3.9 | 4.3 | 2.1 |
| 50-75 | 24,870 | 14.8 | 58,870 | 7,590 | 51,280 | 12.9 | 10.0 | 10.8 | 6.6 |
| 75-100 | 16,170 | 9.6 | 82,910 | 12,790 | 70,120 | 15.4 | 9.1 | 9.6 | 7.3 |
| 100-200 | 29,690 | 17.7 | 133,700 | 24,610 | 109,090 | 18.4 | 27.0 | 27.3 | 25.7 |
| 200-500 | 11,750 | 7.0 | 273,300 | 61,460 | 211,840 | 22.5 | 21.9 | 21.0 | 25.4 |
| 500-1,000 | 1,490 | 0.9 | 649,760 | 178,600 | 471,160 | 27.5 | 6.6 | 5.9 | 9.4 |
| More than 1,000 | 660 | 0.4 | 2,777,180 | 904,810 | 1,872,360 | 32.6 | 12.4 | 10.4 | 20.9 |
| All | 167,860 | 100.0 | 87,530 | 16,940 | 70,600 | 19.4 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 4.8

* Less than 0.05

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|---|--------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 12,700 | 7.5 | 5,360 | 280 | 5,090 | 5.2 | 0.4 | 0.5 | 0.1 |
| 10-20 | 22,130 | 13.0 | 14,710 | 400 | 14,310 | 2.7 | 2.1 | 2.6 | 0.3 |
| 20-30 | 19,250 | 11.3 | 24,330 | 1,040 | 23,290 | 4.3 | 3.0 | 3.6 | 0.7 |
| 30-40 | 15,450 | 9.1 | 34,140 | 2,670 | 31,470 | 7.8 | 3.4 | 3.9 | 1.4 |
| 40-50 | 13,430 | 7.9 | 43,980 | 4,560 | 39,420 | 10.4 | 3.8 | 4.3 | 2.1 |
| 50-75 | 25,060 | 14.8 | 60,160 | 7,770 | 52,400 | 12.9 | 9.8 | 10.6 | 6.5 |
| 75-100 | 16,410 | 9.7 | 84,700 | 13,010 | 71,690 | 15.4 | 9.0 | 9.5 | 7.2 |
| 100-200 | 29,920 | 17.6 | 136,620 | 24,940 | 111,680 | 18.3 | 26.6 | 26.9 | 25.0 |
| 200-500 | 12,100 | 7.1 | 279,130 | 62,770 | 216,360 | 22.5 | 21.9 | 21.1 | 25.4 |
| 500-1,000 | 1,560 | 0.9 | 660,580 | 181,270 | 479,310 | 27.4 | 6.7 | 6.0 | 9.5 |
| More than 1,000 | 680 | 0.4 | 2,975,410 | 958,570 | 2,016,850 | 32.2 | 13.1 | 11.0 | 21.8 |
| All | 169,910 | 100.0 | 90,580 | 17,580 | 73,000 | 19.4 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 5.0

* Less than 0.05

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|---|--------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 12,470 | 7.3 | 5,500 | 280 | 5,220 | 5.1 | 0.4 | 0.5 | 0.1 |
| 10-20 | 22,070 | 12.8 | 15,050 | 370 | 14,680 | 2.5 | 2.1 | 2.5 | 0.3 |
| 20-30 | 19,700 | 11.5 | 24,780 | 940 | 23,850 | 3.8 | 3.0 | 3.6 | 0.7 |
| 30-40 | 15,860 | 9.2 | 34,890 | 2,430 | 32,460 | 7.0 | 3.5 | 3.9 | 1.4 |
| 40-50 | 13,810 | 8.0 | 44,950 | 4,250 | 40,690 | 9.5 | 3.9 | 4.3 | 2.1 |
| 50-75 | 25,290 | 14.7 | 61,390 | 7,090 | 54,300 | 11.6 | 9.7 | 10.4 | 6.3 |
| 75-100 | 16,840 | 9.8 | 86,550 | 12,120 | 74,420 | 14.0 | 9.1 | 9.5 | 7.2 |
| 100-200 | 29,800 | 17.3 | 139,620 | 23,280 | 116,340 | 16.7 | 25.9 | 26.3 | 24.3 |
| 200-500 | 12,610 | 7.3 | 284,330 | 57,660 | 226,680 | 20.3 | 22.3 | 21.7 | 25.5 |
| 500-1,000 | 1,620 | 0.9 | 672,120 | 165,150 | 506,970 | 24.6 | 6.8 | 6.2 | 9.4 |
| More than 1,000 | 690 | 0.4 | 3,103,990 | 936,170 | 2,167,820 | 30.2 | 13.4 | 11.4 | 22.7 |
| All | 172,000 | 100.0 | 93,390 | 16,600 | 76,790 | 17.8 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

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|---|--------------------|------------------|--------------------------|--------------------------------------|---|---------------------------------------|-------------------------|--------------------------|------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 12,360 | 7.1 | 5,600 | 300 | 5,300 | 5.3 | 0.4 | 0.5 | 0.1 |
| 10-20 | 21,830 | 12.6 | 15,430 | 400 | 15,040 | 2.6 | 2.0 | 2.4 | 0.3 |
| 20-30 | 19,680 | 11.4 | 25,370 | 940 | 24,430 | 3.7 | 2.9 | 3.5 | 0.6 |
| 30-40 | 15,950 | 9.2 | 35,670 | 2,450 | 33,220 | 6.9 | 3.3 | 3.8 | 1.3 |
| 40-50 | 13,720 | 7.9 | 45,870 | 4,320 | 41,550 | 9.4 | 3.7 | 4.1 | 1.9 |
| 50-75 | 25,380 | 14.7 | 62,790 | 7,310 | 55,480 | 11.6 | 9.4 | 10.1 | 6.0 |
| 75-100 | 17,050 | 9.9 | 88,540 | 12,550 | 75,980 | 14.2 | 8.9 | 9.3 | 6.9 |
| 100-200 | 29,950 | 17.3 | 143,130 | 24,060 | 119,070 | 16.8 | 25.2 | 25.6 | 23.3 |
| 200-500 | 13,450 | 7.8 | 291,900 | 59,960 | 231,940 | 20.5 | 23.1 | 22.4 | 26.1 |
| 500-1,000 | 1,780 | 1.0 | 682,950 | 169,250 | 513,690 | 24.8 | 7.1 | 6.6 | 9.7 |
| More than 1,000 | 740 | 0.4 | 3,204,660 | 984,520 | 2,220,140 | 30.7 | 14.0 | 11.8 | 23.6 |
| All | 173,110 | 100.0 | 98,270 | 17,880 | 80,390 | 18.2 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2019 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 12,210 | 7.0 | 5,720 | 300 | 5,420 | 5.3 | 0.4 | 0.5 | 0.1 |
| 10-20 | 21,350 | 12.3 | 15,810 | 420 | 15,390 | 2.7 | 1.9 | 2.3 | 0.3 |
| 20-30 | 19,800 | 11.4 | 25,970 | 1,010 | 24,970 | 3.9 | 2.9 | 3.4 | 0.6 |
| 30-40 | 16,160 | 9.3 | 36,540 | 2,550 | 33,990 | 7.0 | 3.3 | 3.8 | 1.3 |
| 40-50 | 13,620 | 7.8 | 46,960 | 4,410 | 42,540 | 9.4 | 3.6 | 4.0 | 1.8 |
| 50-75 | 25,600 | 14.7 | 64,410 | 7,580 | 56,820 | 11.8 | 9.3 | 10.0 | 5.9 |
| 75-100 | 17,400 | 10.0 | 90,810 | 13,000 | 77,810 | 14.3 | 8.9 | 9.3 | 6.9 |
| 100-200 | 30,320 | 17.4 | 146,960 | 24,950 | 122,010 | 17.0 | 25.1 | 25.5 | 23.1 |
| 200-500 | 13,940 | 8.0 | 299,370 | 62,050 | 237,320 | 20.7 | 23.5 | 22.8 | 26.4 |
| 500-1,000 | 1,860 | 1.1 | 700,130 | 175,240 | 524,900 | 25.0 | 7.3 | 6.7 | 9.9 |
| More than 1,000 | 760 | 0.4 | 3,264,050 | 1,011,090 | 2,252,960 | 31.0 | 13.9 | 11.8 | 23.4 |
| All | 174,220 | 100.0 | 102,110 | 18,800 | 83,310 | 18.4 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2020 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,980 | 6.8 | 5,840 | 310 | 5,530 | 5.3 | 0.4 | 0.4 | 0.1 |
| 10-20 | 20,920 | 11.9 | 16,210 | 440 | 15,770 | 2.7 | 1.8 | 2.2 | 0.3 |
| 20-30 | 19,860 | 11.3 | 26,640 | 1,020 | 25,610 | 3.8 | 2.9 | 3.4 | 0.6 |
| 30-40 | 16,370 | 9.3 | 37,450 | 2,630 | 34,830 | 7.0 | 3.3 | 3.8 | 1.3 |
| 40-50 | 13,720 | 7.8 | 48,170 | 4,490 | 43,680 | 9.3 | 3.6 | 4.0 | 1.8 |
| 50-75 | 25,670 | 14.6 | 66,120 | 7,770 | 58,350 | 11.8 | 9.2 | 9.9 | 5.8 |
| 75-100 | 17,710 | 10.1 | 93,130 | 13,370 | 79,760 | 14.4 | 8.9 | 9.4 | 6.9 |
| 100-200 | 31,000 | 17.7 | 150,890 | 25,670 | 125,230 | 17.0 | 25.2 | 25.7 | 23.2 |
| 200-500 | 14,230 | 8.1 | 306,980 | 63,860 | 243,120 | 20.8 | 23.6 | 22.9 | 26.5 |
| 500-1,000 | 1,900 | 1.1 | 717,380 | 180,380 | 537,000 | 25.1 | 7.4 | 6.8 | 10.0 |
| More than 1,000 | 780 | 0.5 | 3,280,910 | 1,020,700 | 2,260,210 | 31.1 | 13.8 | 11.7 | 23.3 |
| All | 175,340 | 100.0 | 105,740 | 19,550 | 86,200 | 18.5 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2021 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,790 | 6.7 | 5,970 | 310 | 5,670 | 5.2 | 0.4 | 0.4 | 0.1 |
| 10-20 | 20,720 | 11.7 | 16,690 | 450 | 16,240 | 2.7 | 1.8 | 2.2 | 0.3 |
| 20-30 | 19,620 | 11.1 | 27,340 | 1,050 | 26,290 | 3.8 | 2.8 | 3.3 | 0.6 |
| 30-40 | 16,570 | 9.4 | 38,390 | 2,640 | 35,750 | 6.9 | 3.3 | 3.8 | 1.2 |
| 40-50 | 13,860 | 7.9 | 49,350 | 4,580 | 44,770 | 9.3 | 3.6 | 4.0 | 1.8 |
| 50-75 | 26,110 | 14.8 | 67,780 | 8,040 | 59,740 | 11.9 | 9.2 | 10.0 | 5.8 |
| 75-100 | 17,890 | 10.1 | 95,450 | 13,810 | 81,640 | 14.5 | 8.9 | 9.3 | 6.9 |
| 100-200 | 31,540 | 17.9 | 154,760 | 26,590 | 128,180 | 17.2 | 25.3 | 25.8 | 23.3 |
| 200-500 | 14,380 | 8.2 | 314,230 | 65,790 | 248,430 | 20.9 | 23.4 | 22.8 | 26.3 |
| 500-1,000 | 1,980 | 1.1 | 734,360 | 186,150 | 548,210 | 25.4 | 7.5 | 6.9 | 10.3 |
| More than 1,000 | 800 | 0.5 | 3,348,960 | 1,050,180 | 2,298,780 | 31.4 | 13.8 | 11.7 | 23.2 |
| All | 176,480 | 100.0 | 109,220 | 20,370 | 88,850 | 18.7 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2022 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,700 | 6.6 | 6,110 | 320 | 5,800 | 5.2 | 0.4 | 0.4 | 0.1 |
| 10-20 | 20,340 | 11.5 | 17,130 | 470 | 16,670 | 2.7 | 1.7 | 2.1 | 0.3 |
| 20-30 | 19,580 | 11.0 | 28,020 | 1,070 | 26,950 | 3.8 | 2.7 | 3.2 | 0.6 |
| 30-40 | 16,780 | 9.4 | 39,320 | 2,690 | 36,630 | 6.8 | 3.3 | 3.8 | 1.2 |
| 40-50 | 13,810 | 7.8 | 50,520 | 4,640 | 45,880 | 9.2 | 3.5 | 3.9 | 1.7 |
| 50-75 | 26,260 | 14.8 | 69,450 | 8,240 | 61,200 | 11.9 | 9.1 | 9.8 | 5.7 |
| 75-100 | 18,080 | 10.2 | 97,740 | 14,180 | 83,570 | 14.5 | 8.8 | 9.3 | 6.8 |
| 100-200 | 32,340 | 18.2 | 158,700 | 27,440 | 131,260 | 17.3 | 25.5 | 26.0 | 23.5 |
| 200-500 | 14,640 | 8.2 | 321,970 | 67,900 | 254,080 | 21.1 | 23.4 | 22.8 | 26.3 |
| 500-1,000 | 2,060 | 1.2 | 752,320 | 191,810 | 560,510 | 25.5 | 7.7 | 7.1 | 10.5 |
| More than 1,000 | 810 | 0.5 | 3,431,570 | 1,085,460 | 2,346,110 | 31.6 | 13.8 | 11.6 | 23.3 |
| All | 177,620 | 100.0 | 113,190 | 21,290 | 91,900 | 18.8 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2023 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,440 | 6.4 | 6,180 | 310 | 5,870 | 5.0 | 0.3 | 0.4 | 0.1 |
| 10-20 | 19,990 | 11.2 | 17,540 | 480 | 17,060 | 2.8 | 1.7 | 2.0 | 0.2 |
| 20-30 | 19,590 | 11.0 | 28,710 | 1,100 | 27,600 | 3.9 | 2.7 | 3.2 | 0.5 |
| 30-40 | 16,850 | 9.4 | 40,250 | 2,700 | 37,550 | 6.7 | 3.2 | 3.7 | 1.2 |
| 40-50 | 13,890 | 7.8 | 51,740 | 4,720 | 47,020 | 9.1 | 3.4 | 3.8 | 1.7 |
| 50-75 | 26,690 | 14.9 | 71,180 | 8,510 | 62,670 | 12.0 | 9.1 | 9.8 | 5.7 |
| 75-100 | 18,150 | 10.2 | 100,220 | 14,590 | 85,630 | 14.6 | 8.7 | 9.1 | 6.7 |
| 100-200 | 33,010 | 18.5 | 162,850 | 28,300 | 134,550 | 17.4 | 25.7 | 26.1 | 23.5 |
| 200-500 | 15,010 | 8.4 | 329,670 | 69,830 | 259,850 | 21.2 | 23.6 | 23.0 | 26.4 |
| 500-1,000 | 2,120 | 1.2 | 769,910 | 197,160 | 572,760 | 25.6 | 7.8 | 7.2 | 10.5 |
| More than 1,000 | 830 | 0.5 | 3,508,250 | 1,117,360 | 2,390,900 | 31.9 | 13.8 | 11.6 | 23.2 |
| All | 178,780 | 100.0 | 117,250 | 22,200 | 95,050 | 18.9 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2024 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,220 | 6.2 | 6,330 | 310 | 6,020 | 4.8 | 0.3 | 0.4 | 0.1 |
| 10-20 | 19,350 | 10.8 | 17,960 | 500 | 17,460 | 2.8 | 1.6 | 1.9 | 0.2 |
| 20-30 | 19,670 | 10.9 | 29,360 | 1,120 | 28,230 | 3.8 | 2.6 | 3.1 | 0.5 |
| 30-40 | 16,970 | 9.4 | 41,180 | 2,740 | 38,450 | 6.6 | 3.2 | 3.7 | 1.1 |
| 40-50 | 14,010 | 7.8 | 52,980 | 4,800 | 48,170 | 9.1 | 3.4 | 3.8 | 1.6 |
| 50-75 | 27,060 | 15.0 | 72,920 | 8,660 | 64,260 | 11.9 | 9.0 | 9.8 | 5.6 |
| 75-100 | 18,310 | 10.2 | 102,610 | 14,940 | 87,680 | 14.6 | 8.6 | 9.1 | 6.6 |
| 100-200 | 33,630 | 18.7 | 166,870 | 29,060 | 137,810 | 17.4 | 25.6 | 26.2 | 23.5 |
| 200-500 | 15,490 | 8.6 | 337,810 | 71,680 | 266,130 | 21.2 | 23.9 | 23.3 | 26.7 |
| 500-1,000 | 2,190 | 1.2 | 787,110 | 202,170 | 584,950 | 25.7 | 7.9 | 7.2 | 10.6 |
| More than 1,000 | 840 | 0.5 | 3,592,590 | 1,146,390 | 2,446,190 | 31.9 | 13.8 | 11.6 | 23.1 |
| All | 179,940 | 100.0 | 121,620 | 23,120 | 98,500 | 19.0 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 0.2

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2025 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 11,190 | 6.2 | 6,440 | 310 | 6,120 | 4.9 | 0.3 | 0.4 | 0.1 |
| 10-20 | 18,820 | 10.4 | 18,400 | 570 | 17,830 | 3.1 | 1.5 | 1.9 | 0.2 |
| 20-30 | 19,590 | 10.8 | 30,080 | 1,330 | 28,750 | 4.4 | 2.6 | 3.1 | 0.6 |
| 30-40 | 16,990 | 9.4 | 42,150 | 3,110 | 39,050 | 7.4 | 3.1 | 3.7 | 1.1 |
| 40-50 | 14,050 | 7.8 | 54,240 | 5,340 | 48,900 | 9.9 | 3.3 | 3.8 | 1.6 |
| 50-75 | 27,410 | 15.1 | 74,680 | 9,640 | 65,040 | 12.9 | 9.0 | 9.8 | 5.7 |
| 75-100 | 18,620 | 10.3 | 105,120 | 16,490 | 88,630 | 15.7 | 8.6 | 9.1 | 6.6 |
| 100-200 | 34,430 | 19.0 | 170,600 | 31,710 | 138,890 | 18.6 | 25.8 | 26.4 | 23.6 |
| 200-500 | 15,700 | 8.7 | 345,170 | 78,800 | 266,370 | 22.8 | 23.8 | 23.0 | 26.7 |
| 500-1,000 | 2,250 | 1.2 | 802,940 | 225,010 | 577,940 | 28.0 | 7.9 | 7.2 | 10.9 |
| More than 1,000 | 860 | 0.5 | 3,677,070 | 1,214,130 | 2,462,940 | 33.0 | 13.9 | 11.7 | 22.6 |
| All | 181,110 | 100.0 | 125,760 | 25,560 | 100,200 | 20.3 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 7.1

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2026 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 10,910 | 6.0 | 6,580 | 310 | 6,280 | 4.6 | 0.3 | 0.4 | 0.1 |
| 10-20 | 18,330 | 10.1 | 18,850 | 570 | 18,280 | 3.0 | 1.5 | 1.8 | 0.2 |
| 20-30 | 19,500 | 10.7 | 30,810 | 1,320 | 29,480 | 4.3 | 2.5 | 3.0 | 0.5 |
| 30-40 | 16,920 | 9.3 | 43,140 | 3,110 | 40,030 | 7.2 | 3.1 | 3.6 | 1.1 |
| 40-50 | 14,160 | 7.8 | 55,520 | 5,430 | 50,100 | 9.8 | 3.3 | 3.8 | 1.6 |
| 50-75 | 27,910 | 15.3 | 76,450 | 9,790 | 66,670 | 12.8 | 9.0 | 9.8 | 5.7 |
| 75-100 | 18,730 | 10.3 | 107,580 | 16,840 | 90,740 | 15.7 | 8.5 | 9.0 | 6.6 |
| 100-200 | 35,530 | 19.5 | 174,610 | 32,350 | 142,250 | 18.5 | 26.2 | 26.7 | 23.9 |
| 200-500 | 15,910 | 8.7 | 353,670 | 80,400 | 273,270 | 22.7 | 23.7 | 23.0 | 26.6 |
| 500-1,000 | 2,310 | 1.3 | 819,270 | 228,810 | 590,460 | 27.9 | 8.0 | 7.2 | 11.0 |
| More than 1,000 | 870 | 0.5 | 3,769,440 | 1,236,620 | 2,532,820 | 32.8 | 13.9 | 11.7 | 22.5 |
| All | 182,300 | 100.0 | 130,100 | 26,350 | 103,750 | 20.3 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions): 7.3

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2027 as of 8/23/2018. For more information on TPC's baseline definitions, 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 T18-0059
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2028 ¹
Baseline: Current Law

| Expanded Cash Income Level (thousands of 2018 dollars) ² | Tax Units | | Average Income (Dollars) | Average Federal Tax Burden (Dollars) | Average After-Tax Income ³ (Dollars) | Average Federal Tax Rate ⁴ | 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 |
| Less than 10 | 10,670 | 5.8 | 6,710 | 310 | 6,410 | 4.6 | 0.3 | 0.4 | 0.1 |
| 10-20 | 17,690 | 9.6 | 19,250 | 580 | 18,680 | 3.0 | 1.4 | 1.7 | 0.2 |
| 20-30 | 19,530 | 10.7 | 31,550 | 1,380 | 30,170 | 4.4 | 2.5 | 3.0 | 0.5 |
| 30-40 | 16,990 | 9.3 | 44,230 | 3,190 | 41,040 | 7.2 | 3.0 | 3.5 | 1.1 |
| 40-50 | 14,090 | 7.7 | 56,820 | 5,550 | 51,270 | 9.8 | 3.2 | 3.7 | 1.6 |
| 50-75 | 28,410 | 15.5 | 78,250 | 10,000 | 68,260 | 12.8 | 9.0 | 9.8 | 5.7 |
| 75-100 | 18,960 | 10.3 | 110,100 | 17,270 | 92,830 | 15.7 | 8.4 | 8.9 | 6.5 |
| 100-200 | 36,510 | 19.9 | 178,800 | 33,140 | 145,660 | 18.5 | 26.4 | 27.0 | 24.1 |
| 200-500 | 16,170 | 8.8 | 362,290 | 82,560 | 279,740 | 22.8 | 23.7 | 23.0 | 26.6 |
| 500-1,000 | 2,380 | 1.3 | 834,970 | 233,590 | 601,380 | 28.0 | 8.1 | 7.3 | 11.1 |
| More than 1,000 | 890 | 0.5 | 3,866,490 | 1,271,470 | 2,595,020 | 32.9 | 13.9 | 11.7 | 22.5 |
| All | 183,490 | 100.0 | 134,760 | 27,390 | 107,360 | 20.3 | 100.0 | 100.0 | 100.0 |

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions):7.5

* Less than 0.05

(1) Calendar year. Baseline is the law in place for 2028 as of 8/23/2018. For more information on TPC's baseline definitions, 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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