

Table T18-0061
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 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	12,700	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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for 2017 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 T18-0061
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 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	10,250	12.7	5,410	380	5,030	7.0	1.4	1.6	0.5
10-20	16,050	19.9	14,550	840	13,710	5.8	5.9	6.8	1.9
20-30	11,540	14.3	24,250	2,080	22,160	8.6	7.0	7.9	3.3
30-40	8,600	10.7	34,150	4,020	30,130	11.8	7.4	8.0	4.7
40-50	7,180	8.9	43,960	6,200	37,760	14.1	7.9	8.4	6.1
50-75	12,180	15.1	59,750	9,750	50,000	16.3	18.3	18.8	16.2
75-100	6,100	7.6	84,070	16,380	67,690	19.5	12.9	12.7	13.7
100-200	6,560	8.1	129,320	28,150	101,170	21.8	21.4	20.5	25.3
200-500	1,350	1.7	273,400	69,500	203,900	25.4	9.3	8.5	12.8
500-1,000	150	0.2	659,960	196,730	463,220	29.8	2.4	2.1	3.9
More than 1,000	80	0.1	2,957,060	1,044,980	1,912,080	35.3	5.9	4.7	11.4
All	80,720	100.0	49,260	9,060	40,200	18.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for 2017 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 T18-0061
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 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	1,490	2.4	4,450	130	4,320	2.8	0.1	0.1	0.0
10-20	2,830	4.5	15,160	270	14,900	1.8	0.4	0.5	0.0
20-30	3,480	5.5	24,550	210	24,350	0.8	0.9	1.1	0.0
30-40	3,240	5.2	34,090	860	33,230	2.5	1.1	1.4	0.1
40-50	3,190	5.1	44,050	2,170	41,880	4.9	1.4	1.7	0.3
50-75	7,570	12.0	61,130	5,180	55,940	8.5	4.7	5.5	1.9
75-100	7,660	12.2	85,370	10,430	74,940	12.2	6.7	7.4	4.0
100-200	20,760	33.0	139,830	23,900	115,930	17.1	29.6	31.0	24.5
200-500	10,300	16.4	280,770	61,890	218,880	22.0	29.5	29.0	31.5
500-1,000	1,370	2.2	661,030	179,640	481,390	27.2	9.2	8.5	12.1
More than 1,000	570	0.9	2,833,400	903,360	1,930,040	31.9	16.4	14.1	25.3
All	62,890	100.0	155,800	32,190	123,610	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for 2017 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 T18-0061
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 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	810	3.5	6,280	-760	7,040	-12.2	0.4	0.5	-0.4
10-20	3,000	13.0	15,100	-1,970	17,080	-13.1	3.5	4.5	-3.8
20-30	3,890	16.9	24,360	-1,510	25,870	-6.2	7.3	8.8	-3.8
30-40	3,240	14.0	34,140	620	33,520	1.8	8.5	9.5	1.3
40-50	2,710	11.8	43,940	2,670	41,270	6.1	9.2	9.8	4.6
50-75	4,580	19.9	59,640	6,230	53,410	10.5	21.0	21.4	18.3
75-100	2,270	9.8	84,210	12,080	72,140	14.3	14.7	14.3	17.6
100-200	2,140	9.3	129,110	24,200	104,910	18.7	21.2	19.6	33.2
200-500	340	1.5	254,580	60,340	194,240	23.7	6.7	5.8	13.3
500-1,000	30	0.1	646,120	181,080	465,030	28.0	1.5	1.2	3.5
More than 1,000	20	0.1	5,189,480	1,660,350	3,529,130	32.0	6.0	4.6	16.1
All	23,080	100.0	56,390	6,750	49,630	12.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law in place for 2017 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 T18-0061
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 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	1,220	2.3	6,140	-840	6,980	-13.7	0.1	0.2	-0.1
10-20	4,440	8.4	15,130	-2,030	17,160	-13.4	1.1	1.5	-0.7
20-30	5,820	11.1	24,370	-1,580	25,950	-6.5	2.2	3.0	-0.7
30-40	4,660	8.8	34,080	260	33,820	0.8	2.5	3.1	0.1
40-50	3,960	7.5	43,930	2,300	41,640	5.2	2.7	3.2	0.7
50-75	7,780	14.8	60,130	5,820	54,310	9.7	7.4	8.2	3.7
75-100	5,380	10.2	85,000	11,440	73,560	13.5	7.2	7.7	5.0
100-200	12,090	22.9	138,970	24,330	114,650	17.5	26.4	27.1	23.7
200-500	5,960	11.3	279,700	62,800	216,900	22.5	26.2	25.2	30.1
500-1,000	830	1.6	660,420	182,870	477,560	27.7	8.6	7.7	12.2
More than 1,000	350	0.7	2,891,150	928,620	1,962,530	32.1	15.8	13.3	26.0
All	52,710	100.0	120,750	23,570	97,190	19.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law in place for 2017 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 T18-0061
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 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	1,870	4.7	4,930	60	4,870	1.2	0.3	0.3	0.0
10-20	5,930	15.0	14,980	210	14,770	1.4	2.7	3.2	0.2
20-30	5,330	13.5	24,250	610	23,640	2.5	4.0	4.6	0.6
30-40	4,120	10.4	34,070	1,200	32,870	3.5	4.3	5.0	0.9
40-50	3,440	8.7	43,850	2,210	41,640	5.0	4.6	5.3	1.4
50-75	6,150	15.5	60,070	4,450	55,620	7.4	11.4	12.6	5.1
75-100	3,990	10.1	84,810	9,070	75,740	10.7	10.4	11.2	6.7
100-200	5,960	15.1	133,070	20,720	112,360	15.6	24.4	24.7	22.9
200-500	1,940	4.9	284,880	62,450	222,430	21.9	17.0	15.9	22.5
500-1,000	270	0.7	668,670	181,230	487,440	27.1	5.5	4.8	9.0
More than 1,000	150	0.4	3,279,500	1,067,850	2,211,640	32.6	15.4	12.4	30.2
All	39,610	100.0	82,110	13,600	68,510	16.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law in place for 2017 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.