Table T18-0062
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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	44,850	26.4	13,690	430	13,270	3.1	4.0	4.8	0.6
Second Quintile	37,100	21.8	35,500	2,980	32,530	8.4	8.6	9.7	3.7
Middle Quintile	33,900	20.0	64,040	8,590	55,450	13.4	14.1	15.2	9.7
Fourth Quintile	28,620	16.9	111,460	18,940	92,520	17.0	20.7	21.4	18.2
Top Quintile	24,210	14.3	334,510	83,380	251,130	24.9	52.6	49.0	67.6
All	169,910	100.0	90,580	17,580	73,000	19.4	100.0	100.0	100.0
Addendum									
80-90	12,470	7.3	176,900	35,030	141,860	19.8	14.3	14.3	14.6
90-95	6,010	3.5	253,580	55,090	198,500	21.7	9.9	9.6	11.1
95-99	4,610	2.7	429,140	106,960	322,180	24.9	12.9	12.0	16.5
Top 1 Percent	1,120	0.7	2,129,850	674,970	1,454,880	31.7	15.5	13.2	25.4
Top 0.1 Percent	110	0.1	10,011,280	3,242,650	6,768,630	32.4	7.4	6.2	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $25,000; 40% $49,200; 60% $85,500; 80% $151,600; 90% $220,300; 95% $315,100; 99% $745,300; 99.9% $3,273,100.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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	37,080	21.8	12,870	-80	12,940	-0.6	3.1	3.9	-0.1
Second Quintile	34,250	20.2	31,650	2,080	29,570	6.6	7.0	8.2	2.4
Middle Quintile	34,290	20.2	56,520	6,970	49,550	12.3	12.6	13.7	8.0
Fourth Quintile	32,370	19.1	97,080	16,020	81,060	16.5	20.4	21.2	17.4
Top Quintile	30,700	18.1	285,030	70,220	214,810	24.6	56.9	53.2	72.2
All	169,910	100.0	90,580	17,580	73,000	19.4	100.0	100.0	100.0
Addendum									
80-90	15,710	9.2	151,650	29,840	121,810	19.7	15.5	15.4	15.7
90-95	7,700	4.5	217,680	47,240	170,440	21.7	10.9	10.6	12.2
95-99	5,930	3.5	368,090	90,060	278,030	24.5	14.2	13.3	17.9
Top 1 Percent	1,360	0.8	1,841,700	579,240	1,262,460	31.5	16.3	13.9	26.4
Top 0.1 Percent	140	0.1	8,728,020	2,828,070	5,899,950	32.4	7.8	6.5	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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
https://www.taxpolicycenter.org/resources/income-measure-used-
(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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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	22,870	28.3	10,050	470	9,580	4.6	5.8	6.8	1.5
Second Quintile	17,940	22.2	24,370	2,180	22,190	8.9	11.0	12.3	5.4
Middle Quintile	16,870	20.9	43,120	6,070	37,050	14.1	18.3	19.3	14.0
Fourth Quintile	13,100	16.2	70,320	12,680	57,640	18.0	23.2	23.3	22.7
Top Quintile	9,260	11.5	178,380	44,400	133,980	24.9	41.5	38.2	56.2
All	80,720	100.0	49,260	9,060	40,200	18.4	100.0	100.0	100.0
Addendum									
80-90	5,220	6.5	108,710	22,850	85,860	21.0	14.3	13.8	16.3
90-95	2,260	2.8	153,760	34,470	119,290	22.4	8.8	8.3	10.7
95-99	1,500	1.9	253,480	63,240	190,240	25.0	9.5	8.8	13.0
Top 1 Percent	280	0.4	1,259,460	420,500	838,960	33.4	9.0	7.3	16.3
Top 0.1 Percent	30	0.0	5,780,180	2,032,270	3,747,910	35.2	4.3	3.4	8.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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	7,030	11.2	16,950	-80	17,030	-0.5	1.2	1.5	0.0
Second Quintile	8,420	13.4	41,320	2,280	39,040	5.5	3.6	4.2	1.0
Middle Quintile	11,420	18.2	73,460	7,990	65,480	10.9	8.6	9.6	4.5
Fourth Quintile	15,920	25.3	119,540	18,640	100,890	15.6	19.4	20.7	14.7
Top Quintile	19,660	31.3	335,450	82,110	253,340	24.5	67.3	64.1	79.8
All	62,890	100.0	155,800	32,190	123,610	20.7	100.0	100.0	100.0
Addendum									
80-90	9,450	15.0	176,630	33,710	142,930	19.1	17.0	17.4	15.7
90-95	5,010	8.0	248,780	53,400	195,380	21.5	12.7	12.6	13.2
95-99	4,190	6.7	412,200	100,180	312,020	24.3	17.7	16.8	20.8
Top 1 Percent	1,010	1.6	1,929,360	601,390	1,327,970	31.2	19.9	17.3	30.1
Top 0.1 Percent	100	0.2	9,148,160	2,936,570	6,211,590	32.1	9.0	7.7	13.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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 Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	6,830	29.6	18,160	-1,950	20,110	-10.7	9.5	12.0	-8.6
Second Quintile	7,280	31.6	38,700	1,450	37,250	3.7	21.7	23.7	6.8
Middle Quintile	5,130	22.2	64,110	7,450	56,660	11.6	25.3	25.4	24.5
Fourth Quintile	2,590	11.2	100,600	17,100	83,510	17.0	20.0	18.9	28.4
Top Quintile	1,210	5.2	253,350	63,060	190,280	24.9	23.5	20.0	48.8
All	23,080	100.0	56,390	6,750	49,630	12.0	100.0	100.0	100.0
Addendum									
80-90	760	3.3	149,740	31,160	118,580	20.8	8.8	7.9	15.2
90-95	300	1.3	205,530	45,470	160,070	22.1	4.7	4.2	8.7
95-99	120	0.5	356,100	91,740	264,360	25.8	3.2	2.7	7.0
Top 1 Percent	30	0.1	3,020,500	956,350	2,064,150	31.7	6.8	5.3	17.9
Top 0.1 Percent	0	0.0	18,336,340	5,920,360	12,415,980	32.3	4.7	3.6	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2017 [1]
Baseline: Current Law

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	11,040	20.9	19,120	-1,880	21,000	-9.9	3.3	4.5	-1.7
Second Quintile	11,660	22.1	42,380	1,880	40,500	4.4	7.8	9.2	1.8
Middle Quintile	10,790	20.5	75,920	9,420	66,500	12.4	12.9	14.0	8.2
Fourth Quintile	9,900	18.8	131,120	22,400	108,720	17.1	20.4	21.0	17.9
Top Quintile	9,110	17.3	389,990	100,590	289,410	25.8	55.8	51.5	73.8
All	52,710	100.0	120,750	23,570	97,190	19.5	100.0	100.0	100.0
Addendum									
80-90	4,590	8.7	200,650	41,070	159,580	20.5	14.5	14.3	15.2
90-95	2,270	4.3	287,600	65,420	222,180	22.8	10.3	9.8	12.0
95-99	1,780	3.4	486,140	126,180	359,960	26.0	13.6	12.5	18.1
Top 1 Percent	470	0.9	2,365,590	753,540	1,612,050	31.9	17.5	14.8	28.5
Top 0.1 Percent	50	0.1	11,236,080	3,595,740	7,640,350	32.0	8.2	6.9	13.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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 T18-0062
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2017 ¹
Baseline: Current Law

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	7,040	17.8	12,380	150	12,240	1.2	2.7	3.2	0.2
Second Quintile	9,550	24.1	27,870	720	27,150	2.6	8.2	9.6	1.3
Middle Quintile	8,660	21.9	50,980	2,970	48,010	5.8	13.6	15.3	4.8
Fourth Quintile	7,490	18.9	87,400	9,900	77,500	11.3	20.1	21.4	13.8
Top Quintile	6,420	16.2	280,680	66,800	213,880	23.8	55.4	50.6	79.6
All	39,610	100.0	82,110	13,600	68,510	16.6	100.0	100.0	100.0
Addendum									
80-90	3,260	8.2	135,820	22,460	113,370	16.5	13.6	13.6	13.6
90-95	1,550	3.9	195,490	36,920	158,580	18.9	9.3	9.1	10.6
95-99	1,270	3.2	333,800	77,090	256,710	23.1	13.0	12.0	18.2
Top 1 Percent	340	0.9	1,856,480	588,770	1,267,710	31.7	19.4	15.9	37.2
Top 0.1 Percent	40	0.1	8,094,850	2,646,500	5,448,350	32.7	10.5	8.4	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).
Number of AMT Taxpayers (millions). Baseline: 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) 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 2018 dollars): 20% $17,100; 40% $32,700; 60% $55,600; 80% $92,900;
90% $134,000; 95% $188,400; 99% $432,100; 99.9% $1,881,900.
(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.