

**Table T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	44,680	26.2	13,050	440	12,610	3.4	3.7	4.5	0.6
<b>Second Quintile</b>	37,240	21.9	34,630	2,930	31,710	8.5	8.2	9.4	3.5
<b>Middle Quintile</b>	34,410	20.2	64,050	9,020	55,030	14.1	14.0	15.1	9.9
<b>Fourth Quintile</b>	28,710	16.9	114,290	20,550	93,740	18.0	20.9	21.4	18.7
<b>Top Quintile</b>	24,110	14.1	346,150	87,770	258,380	25.4	53.1	49.6	67.2
<b>All</b>	170,420	100.0	92,170	18,490	73,690	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,390	7.3	184,950	38,680	146,260	20.9	14.6	14.4	15.2
<b>90-95</b>	5,960	3.5	266,160	60,510	205,650	22.7	10.1	9.8	11.5
<b>95-99</b>	4,630	2.7	444,600	114,060	330,540	25.7	13.1	12.2	16.8
<b>Top 1 Percent</b>	1,130	0.7	2,138,520	664,090	1,474,440	31.1	15.3	13.2	23.7
<b>Top 0.1 Percent</b>	120	0.1	10,023,990	3,152,180	6,871,810	31.5	7.4	6.3	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$24,600; 40% \$49,600; 60% \$88,700; 80% \$161,300; 90% \$236,800; 95% \$336,600; 99% \$780,700; 99.9% \$3,306,600.

(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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	37,140	21.8	12,250	-50	12,300	-0.4	2.9	3.6	-0.1
<b>Second Quintile</b>	34,720	20.4	30,860	2,110	28,760	6.8	6.8	8.0	2.3
<b>Middle Quintile</b>	34,630	20.3	56,690	7,340	49,350	13.0	12.5	13.6	8.1
<b>Fourth Quintile</b>	32,190	18.9	99,690	17,450	82,240	17.5	20.4	21.1	17.8
<b>Top Quintile</b>	30,460	17.9	295,550	74,120	221,430	25.1	57.3	53.7	71.7
<b>All</b>	170,420	100.0	92,170	18,490	73,690	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,620	9.2	157,990	32,880	125,110	20.8	15.7	15.6	16.3
<b>90-95</b>	7,570	4.4	229,770	52,230	177,540	22.7	11.1	10.7	12.6
<b>95-99</b>	5,900	3.5	383,590	96,280	287,310	25.1	14.4	13.5	18.0
<b>Top 1 Percent</b>	1,380	0.8	1,842,470	567,890	1,274,580	30.8	16.1	14.0	24.8
<b>Top 0.1 Percent</b>	140	0.1	8,735,570	2,745,580	5,989,990	31.4	7.7	6.6	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	22,690	28.0	9,610	470	9,140	4.9	5.4	6.4	1.4
<b>Second Quintile</b>	18,380	22.7	23,890	2,250	21,640	9.4	10.9	12.2	5.4
<b>Middle Quintile</b>	17,230	21.2	43,320	6,290	37,030	14.5	18.5	19.6	14.2
<b>Fourth Quintile</b>	13,070	16.1	71,970	13,560	58,410	18.9	23.4	23.4	23.3
<b>Top Quintile</b>	9,090	11.2	184,300	46,530	137,760	25.3	41.6	38.3	55.5
<b>All</b>	81,150	100.0	49,630	9,390	40,240	18.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,240	6.5	112,760	24,690	88,070	21.9	14.7	14.1	17.0
<b>90-95</b>	2,130	2.6	161,420	37,750	123,660	23.4	8.5	8.1	10.6
<b>95-99</b>	1,440	1.8	265,060	66,900	198,160	25.2	9.5	8.7	12.6
<b>Top 1 Percent</b>	280	0.3	1,283,710	418,110	865,610	32.6	8.9	7.4	15.3
<b>Top 0.1 Percent</b>	30	0.0	5,851,080	1,944,400	3,906,670	33.2	4.3	3.5	7.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	7,450	11.8	15,920	-50	15,980	-0.3	1.2	1.5	0.0
<b>Second Quintile</b>	8,530	13.5	39,990	2,200	37,790	5.5	3.4	4.1	0.9
<b>Middle Quintile</b>	11,470	18.1	73,940	8,570	65,380	11.6	8.4	9.5	4.6
<b>Fourth Quintile</b>	15,700	24.8	123,140	20,540	102,600	16.7	19.2	20.3	15.0
<b>Top Quintile</b>	19,700	31.1	347,520	86,820	260,700	25.0	67.9	64.7	79.5
<b>All</b>	63,310	100.0	159,330	34,000	125,330	21.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,370	14.8	184,550	37,590	146,960	20.4	17.1	17.4	16.4
<b>90-95</b>	5,060	8.0	260,850	58,850	202,000	22.6	13.1	12.9	13.8
<b>95-99</b>	4,240	6.7	427,220	106,960	320,260	25.0	18.0	17.1	21.1
<b>Top 1 Percent</b>	1,030	1.6	1,927,460	589,060	1,338,400	30.6	19.7	17.4	28.2
<b>Top 0.1 Percent</b>	100	0.2	9,227,570	2,884,040	6,343,530	31.3	8.8	7.7	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

(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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	6,670	29.2	17,180	-1,880	19,060	-11.0	9.0	11.3	-7.9
<b>Second Quintile</b>	7,250	31.8	38,050	1,500	36,550	3.9	21.6	23.7	6.8
<b>Middle Quintile</b>	5,050	22.2	64,590	7,970	56,610	12.3	25.5	25.5	25.4
<b>Fourth Quintile</b>	2,680	11.8	103,430	18,640	84,790	18.0	21.7	20.3	31.5
<b>Top Quintile</b>	1,120	4.9	255,300	62,930	192,370	24.7	22.2	19.1	44.2
<b>All</b>	22,810	100.0	56,090	6,960	49,130	12.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	720	3.2	157,070	33,250	123,820	21.2	8.8	8.0	15.1
<b>90-95</b>	260	1.1	212,980	47,720	165,250	22.4	4.3	3.8	7.8
<b>95-99</b>	110	0.5	358,270	91,020	267,250	25.4	3.1	2.6	6.3
<b>Top 1 Percent</b>	30	0.1	2,867,170	887,660	1,979,510	31.0	6.0	4.8	15.1
<b>Top 0.1 Percent</b>	0	0.0	17,154,890	5,366,000	11,788,890	31.3	4.1	3.2	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

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

(1) Calendar year. Baseline is current law as of 12/24/2019. 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

<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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

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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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	10,730	20.6	18,210	-1,840	20,050	-10.1	3.0	4.2	-1.5
<b>Second Quintile</b>	11,340	21.8	41,360	1,930	39,430	4.7	7.3	8.7	1.7
<b>Middle Quintile</b>	10,550	20.3	76,620	10,220	66,410	13.3	12.5	13.6	8.2
<b>Fourth Quintile</b>	9,980	19.2	134,640	24,780	109,870	18.4	20.8	21.3	18.7
<b>Top Quintile</b>	9,240	17.7	394,950	104,140	290,810	26.4	56.5	52.3	72.8
<b>All</b>	52,070	100.0	124,060	25,370	98,690	20.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,710	9.0	208,820	45,610	163,210	21.8	15.2	14.9	16.3
<b>90-95</b>	2,300	4.4	301,500	72,660	228,840	24.1	10.7	10.2	12.6
<b>95-99</b>	1,780	3.4	501,790	135,480	366,310	27.0	13.9	12.7	18.3
<b>Top 1 Percent</b>	460	0.9	2,370,110	744,640	1,625,470	31.4	16.7	14.4	25.7
<b>Top 0.1 Percent</b>	50	0.1	11,239,870	3,508,930	7,730,930	31.2	7.8	6.8	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

\* 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 current law as of 12/24/2019. For more information on TPC's baseline definitions, 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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

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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 T20-0011**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	7,170	17.8	11,940	140	11,810	1.2	2.6	3.0	0.2
<b>Second Quintile</b>	9,920	24.6	27,640	660	26,980	2.4	8.2	9.5	1.2
<b>Middle Quintile</b>	9,190	22.8	51,380	2,840	48,540	5.5	14.1	15.9	4.8
<b>Fourth Quintile</b>	7,310	18.1	89,390	10,020	79,360	11.2	19.5	20.6	13.4
<b>Top Quintile</b>	6,290	15.6	297,080	69,270	227,810	23.3	55.7	51.0	80.0
<b>All</b>	40,350	100.0	83,190	13,500	69,690	16.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,170	7.9	141,550	22,750	118,800	16.1	13.4	13.4	13.2
<b>90-95</b>	1,530	3.8	205,080	39,340	165,750	19.2	9.3	9.0	11.0
<b>95-99</b>	1,230	3.1	351,230	79,280	271,950	22.6	12.9	11.9	17.9
<b>Top 1 Percent</b>	360	0.9	1,853,290	565,840	1,287,450	30.5	20.1	16.7	37.8
<b>Top 0.1 Percent</b>	50	0.1	7,966,990	2,493,010	5,473,970	31.3	10.7	8.8	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 5.1

\* 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 current law as of 12/24/2019. 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

<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 2019 dollars): 20% \$16,900; 40% \$33,300; 60% \$57,900; 80% \$98,400; 90% \$143,200; 95% \$201,600; 99% \$450,600; 99.9% \$1,902,700.

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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.