

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2004 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,672	26.5	8,515	357	8,158	4.2	3.9	4.6	0.8
<b>Second Quintile</b>	31,176	21.9	22,629	2,257	20,371	10.0	8.5	9.6	4.1
<b>Middle Quintile</b>	28,614	20.1	42,077	6,694	35,383	15.9	14.5	15.3	11.3
<b>Fourth Quintile</b>	23,599	16.6	71,070	13,326	57,744	18.8	20.1	20.5	18.5
<b>Top Quintile</b>	20,696	14.5	215,045	53,491	161,554	24.9	53.4	50.4	65.2
<b>All</b>	142,439	100.0	58,508	11,928	46,579	20.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,419	7.3	108,737	22,602	86,135	20.8	13.6	13.5	13.9
<b>90-95</b>	5,074	3.6	152,822	34,117	118,705	22.3	9.3	9.1	10.2
<b>95-99</b>	4,144	2.9	262,575	64,461	198,114	24.6	13.1	12.4	15.7
<b>Top 1 Percent</b>	1,058	0.7	1,374,393	407,693	966,699	29.7	17.5	15.4	25.4
<b>Top 0.1 Percent</b>	107	0.1	6,404,086	2,025,169	4,378,917	31.6	8.2	7.1	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 3.1

AMT Revenue (billions): 17.395

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$17,644, 40% \$35,776, 60% \$62,708, 80% \$105,166, 90% \$150,631, 95% \$208,540, 99% \$529,725, 99.9% \$2,410,950.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2005<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,706	26.2	8,998	400	8,598	4.4	3.7	4.5	0.8
<b>Second Quintile</b>	31,535	21.9	23,787	2,464	21,322	10.4	8.2	9.3	4.0
<b>Middle Quintile</b>	28,946	20.1	44,191	7,208	36,983	16.3	13.9	14.8	10.8
<b>Fourth Quintile</b>	23,995	16.7	74,743	14,291	60,452	19.1	19.5	20.0	17.7
<b>Top Quintile</b>	21,207	14.7	237,714	60,999	176,715	25.7	54.9	51.8	66.7
<b>All</b>	144,038	100.0	63,726	13,471	50,255	21.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,655	7.4	114,524	24,201	90,323	21.1	13.3	13.3	13.3
<b>90-95</b>	5,205	3.6	161,842	36,662	125,180	22.7	9.2	9.0	9.8
<b>95-99</b>	4,261	3.0	286,976	72,862	214,115	25.4	13.3	12.6	16.0
<b>Top 1 Percent</b>	1,086	0.8	1,617,277	492,305	1,124,972	30.4	19.1	16.9	27.5
<b>Top 0.1 Percent</b>	109	0.1	7,701,365	2,473,167	5,228,199	32.1	9.2	7.9	13.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (billions): 20.798

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$18,032, 40% \$36,217, 60% \$63,729, 80% \$107,072, 90% \$153,812, 95% \$215,239, 99% \$576,190, 99.9% \$2,791,702.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2006<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,121	25.5	10,052	486	9,566	4.8	3.7	4.5	0.8
<b>Second Quintile</b>	32,410	22.2	25,818	2,822	22,996	10.9	8.3	9.4	4.3
<b>Middle Quintile</b>	29,303	20.1	47,260	7,867	39,393	16.7	13.7	14.5	10.8
<b>Fourth Quintile</b>	24,487	16.8	79,352	15,116	64,236	19.1	19.3	19.8	17.3
<b>Top Quintile</b>	21,907	15.0	254,311	65,246	189,065	25.7	55.3	52.2	66.7
<b>All</b>	145,854	100.0	69,139	14,685	54,454	21.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,026	7.6	120,960	25,806	95,153	21.3	13.2	13.2	13.3
<b>90-95</b>	5,368	3.7	170,560	38,640	131,920	22.7	9.1	8.9	9.7
<b>95-99</b>	4,403	3.0	303,769	76,995	226,774	25.4	13.3	12.6	15.8
<b>Top 1 Percent</b>	1,110	0.8	1,787,860	539,111	1,248,749	30.2	19.7	17.5	27.9
<b>Top 0.1 Percent</b>	112	0.1	8,603,525	2,735,988	5,867,536	31.8	9.5	8.2	14.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 3.8

AMT Revenue (billions): 24.561

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,284, 40% \$37,712, 60% \$65,962, 80% \$109,619, 90% \$157,474, 95% \$219,637, 99% \$601,478, 99.9% \$3,001,826.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2007<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,356	25.4	10,500	512	9,988	4.9	3.7	4.4	0.9
<b>Second Quintile</b>	32,809	22.3	26,931	2,971	23,960	11.0	8.3	9.3	4.4
<b>Middle Quintile</b>	29,547	20.1	49,290	8,228	41,062	16.7	13.7	14.4	10.8
<b>Fourth Quintile</b>	24,657	16.7	83,105	15,834	67,271	19.1	19.2	19.7	17.4
<b>Top Quintile</b>	22,240	15.1	265,801	66,999	198,802	25.2	55.4	52.5	66.4
<b>All</b>	147,261	100.0	72,428	15,229	57,199	21.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,183	7.6	127,820	27,207	100,613	21.3	13.4	13.4	13.6
<b>90-95</b>	5,449	3.7	183,536	41,612	141,923	22.7	9.4	9.2	10.1
<b>95-99</b>	4,483	3.0	333,339	84,510	248,829	25.4	14.0	13.2	16.9
<b>Top 1 Percent</b>	1,125	0.8	1,766,185	515,579	1,250,606	29.2	18.6	16.7	25.9
<b>Top 0.1 Percent</b>	112	0.1	8,191,995	2,524,304	5,667,691	30.8	8.6	7.6	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 4.2

AMT Revenue (billions): 28.254

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,566, 40% \$38,192, 60% \$66,953, 80% \$112,090, 90% \$163,221, 95% \$231,780, 99% \$632,641, 99.9% \$2,854,872.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2008 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,662	25.4	10,994	117	10,877	1.1	4.0	4.9	0.2
<b>Second Quintile</b>	32,772	22.1	27,190	2,274	24,915	8.4	8.7	9.8	3.8
<b>Middle Quintile</b>	29,713	20.1	49,704	7,413	42,290	14.9	14.4	15.1	11.2
<b>Fourth Quintile</b>	24,964	16.9	82,431	14,536	67,895	17.6	20.0	20.4	18.4
<b>Top Quintile</b>	22,221	15.0	246,008	58,807	187,201	23.9	53.2	50.1	66.3
<b>All</b>	148,040	100.0	69,427	13,315	56,111	19.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,230	7.6	122,930	24,036	98,894	19.6	13.4	13.4	13.7
<b>90-95</b>	5,421	3.7	175,371	37,767	137,604	21.5	9.3	9.0	10.4
<b>95-99</b>	4,433	3.0	304,744	73,516	231,228	24.1	13.1	12.3	16.5
<b>Top 1 Percent</b>	1,137	0.8	1,569,630	445,260	1,124,370	28.4	17.4	15.4	25.7
<b>Top 0.1 Percent</b>	113	0.1	7,287,103	2,223,808	5,063,295	30.5	8.0	6.9	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 3.8

AMT Revenue (billions): 31.663

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,143, 40% \$37,007, 60% \$64,695, 80% \$103,873, 90% \$151,141, 95% \$206,957, 99% \$537,465, 99.9% \$2,403,021.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2009<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	37,398	24.8	11,139	-35	11,174	-0.3	4.0	4.9	-0.1
<b>Second Quintile</b>	33,701	22.3	28,130	2,208	25,922	7.9	9.2	10.3	4.0
<b>Middle Quintile</b>	30,402	20.1	50,928	7,368	43,560	14.5	14.9	15.6	12.0
<b>Fourth Quintile</b>	25,999	17.2	83,030	14,286	68,743	17.2	20.8	21.0	19.9
<b>Top Quintile</b>	22,729	15.1	234,071	52,569	181,502	22.5	51.3	48.6	64.0
<b>All</b>	150,979	100.0	68,631	12,359	56,272	18.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,510	7.6	122,728	23,628	99,099	19.3	13.6	13.4	14.6
<b>90-95</b>	5,519	3.7	173,553	36,255	137,298	20.9	9.2	8.9	10.7
<b>95-99</b>	4,546	3.0	298,384	67,727	230,656	22.7	13.1	12.3	16.5
<b>Top 1 Percent</b>	1,154	0.8	1,380,494	359,484	1,021,011	26.0	15.4	13.9	22.2
<b>Top 0.1 Percent</b>	116	0.1	5,859,810	1,650,034	4,209,776	28.2	6.6	5.7	10.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 3.8

AMT Revenue (billions): 31.779

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,792, 40% \$38,213, 60% \$65,692, 80% \$104,318, 90% \$150,433, 95% \$203,190, 99% \$522,025, 99.9% \$2,131,606.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2010 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	38,620	25.2	12,010	167	11,843	1.4	4.3	5.2	0.3
<b>Second Quintile</b>	34,448	22.5	30,261	2,886	27,375	9.5	9.6	10.8	4.8
<b>Middle Quintile</b>	30,669	20.0	54,014	8,506	45,508	15.8	15.3	15.9	12.6
<b>Fourth Quintile</b>	25,643	16.7	85,507	15,672	69,835	18.3	20.2	20.4	19.3
<b>Top Quintile</b>	23,114	15.1	238,906	56,530	182,377	23.7	50.9	48.1	62.9
<b>All</b>	153,231	100.0	70,800	13,560	57,240	19.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,591	7.6	123,471	25,667	97,804	20.8	13.2	12.9	14.3
<b>90-95</b>	5,700	3.7	174,901	39,804	135,098	22.8	9.2	8.8	10.9
<b>95-99</b>	4,645	3.0	297,819	71,968	225,852	24.2	12.8	12.0	16.1
<b>Top 1 Percent</b>	1,178	0.8	1,451,896	380,199	1,071,697	26.2	15.8	14.4	21.6
<b>Top 0.1 Percent</b>	118	0.1	6,359,855	1,796,537	4,563,317	28.3	6.9	6.1	10.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 29.9

AMT Revenue (billions): 98.188

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$20,986, 40% \$40,343, 60% \$67,722, 80% \$103,623, 90% \$148,058, 95% \$202,764, 99% \$522,842, 99.9% \$2,211,666.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	38,423	24.8	11,241	615	10,626	5.5	3.8	4.7	0.9
<b>Second Quintile</b>	34,735	22.4	28,431	3,450	24,981	12.1	8.7	9.9	4.6
<b>Middle Quintile</b>	31,461	20.3	51,130	9,162	41,968	17.9	14.2	15.1	11.1
<b>Fourth Quintile</b>	26,734	17.2	84,840	17,546	67,294	20.7	20.0	20.5	18.1
<b>Top Quintile</b>	23,071	14.9	263,942	73,339	190,603	27.8	53.6	50.2	65.2
<b>All</b>	155,144	100.0	73,185	16,735	56,451	22.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,605	7.5	128,131	30,223	97,907	23.6	13.1	13.0	13.5
<b>90-95</b>	5,690	3.7	182,863	45,558	137,305	24.9	9.2	8.9	10.0
<b>95-99</b>	4,611	3.0	325,993	87,837	238,156	26.9	13.2	12.5	15.6
<b>Top 1 Percent</b>	1,165	0.8	1,767,305	581,154	1,186,151	32.9	18.1	15.8	26.1
<b>Top 0.1 Percent</b>	117	0.1	8,090,690	2,913,161	5,177,529	36.0	8.3	6.9	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 16.9

AMT Revenue (billions): 43.945

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,498, 40% \$37,025, 60% \$64,095, 80% \$104,104, 90% \$151,527, 95% \$210,613, 99% \$582,713, 99.9% \$2,671,867.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.



**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	39,109	24.9	11,727	671	11,056	5.7	3.7	4.6	0.9
<b>Second Quintile</b>	35,235	22.4	29,685	3,696	25,988	12.5	8.5	9.8	4.6
<b>Middle Quintile</b>	31,797	20.2	53,843	9,863	43,980	18.3	14.0	14.9	11.0
<b>Fourth Quintile</b>	26,816	17.1	91,347	19,467	71,880	21.3	20.0	20.5	18.3
<b>Top Quintile</b>	23,648	15.0	279,733	78,501	201,232	28.1	54.0	50.7	65.1
<b>All</b>	157,316	100.0	77,851	18,131	59,720	23.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,954	7.6	139,760	33,949	105,810	24.3	13.6	13.5	14.2
<b>90-95</b>	5,808	3.7	197,580	50,261	147,320	25.4	9.4	9.1	10.2
<b>95-99</b>	4,701	3.0	346,049	95,151	250,898	27.5	13.3	12.6	15.7
<b>Top 1 Percent</b>	1,185	0.8	1,831,745	600,423	1,231,322	32.8	17.7	15.5	24.9
<b>Top 0.1 Percent</b>	120	0.1	8,392,568	2,984,078	5,408,490	35.6	8.2	6.9	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 19.6

AMT Revenue (billions): 51.492

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$19,957, 40% \$37,919, 60% \$66,635, 80% \$111,847, 90% \$160,851, 95% \$224,521, 99% \$590,626, 99.9% \$2,706,134.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2013 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	39,543	24.8	12,375	727	11,647	5.9	3.8	4.6	0.9
<b>Second Quintile</b>	35,610	22.4	31,197	3,937	27,260	12.6	8.5	9.7	4.6
<b>Middle Quintile</b>	32,188	20.2	56,515	10,495	46,020	18.6	14.0	14.9	11.1
<b>Fourth Quintile</b>	27,195	17.1	95,890	20,777	75,112	21.7	20.0	20.5	18.5
<b>Top Quintile</b>	24,011	15.1	293,072	82,352	210,719	28.1	54.0	50.7	64.8
<b>All</b>	159,224	100.0	81,824	19,175	62,650	23.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,135	7.6	146,562	36,023	110,538	24.6	13.7	13.5	14.3
<b>90-95</b>	5,899	3.7	206,679	52,984	153,695	25.6	9.4	9.1	10.2
<b>95-99</b>	4,774	3.0	362,589	99,958	262,632	27.6	13.3	12.6	15.6
<b>Top 1 Percent</b>	1,202	0.8	1,919,908	624,228	1,295,680	32.5	17.7	15.6	24.6
<b>Top 0.1 Percent</b>	121	0.1	8,763,812	3,081,293	5,682,519	35.2	8.2	6.9	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 22.2

AMT Revenue (billions): 58.722

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$20,553, 40% \$38,904, 60% \$68,506, 80% \$114,778, 90% \$164,580, 95% \$229,417, 99% \$607,667, 99.9% \$2,788,617.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2014 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	40,151	24.9	12,836	768	12,067	6.0	3.7	4.6	1.0
<b>Second Quintile</b>	36,238	22.5	32,412	4,085	28,327	12.6	8.5	9.8	4.6
<b>Middle Quintile</b>	32,562	20.2	58,882	11,039	47,843	18.8	13.9	14.8	11.1
<b>Fourth Quintile</b>	27,503	17.0	100,476	22,024	78,452	21.9	20.1	20.5	18.7
<b>Top Quintile</b>	24,260	15.0	306,254	85,910	220,344	28.1	54.0	50.8	64.5
<b>All</b>	161,403	100.0	85,269	20,026	65,243	23.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,255	7.6	153,824	38,017	115,807	24.7	13.7	13.5	14.4
<b>90-95</b>	5,959	3.7	216,813	55,989	160,825	25.8	9.4	9.1	10.3
<b>95-99</b>	4,828	3.0	378,443	104,654	273,789	27.7	13.3	12.6	15.6
<b>Top 1 Percent</b>	1,218	0.8	1,991,656	639,974	1,351,681	32.1	17.6	15.6	24.1
<b>Top 0.1 Percent</b>	124	0.1	8,987,065	3,105,965	5,881,101	34.6	8.1	6.9	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 25.5

AMT Revenue (billions): 68.769

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$20,853, 40% \$39,558, 60% \$70,031, 80% \$117,843, 90% \$168,914, 95% \$234,905, 99% \$618,329, 99.9% \$2,844,758.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2015<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	40,723	24.9	13,233	801	12,432	6.1	3.7	4.6	1.0
<b>Second Quintile</b>	36,766	22.5	33,534	4,208	29,326	12.6	8.5	9.8	4.5
<b>Middle Quintile</b>	32,953	20.2	61,129	11,557	49,572	18.9	13.9	14.8	11.2
<b>Fourth Quintile</b>	27,808	17.0	104,948	23,260	81,689	22.2	20.2	20.5	19.0
<b>Top Quintile</b>	24,531	15.0	318,165	89,433	228,732	28.1	53.9	50.8	64.3
<b>All</b>	163,491	100.0	88,507	20,875	67,632	23.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,390	7.6	161,047	40,077	120,970	24.9	13.8	13.6	14.6
<b>90-95</b>	6,031	3.7	226,948	59,312	167,637	26.1	9.5	9.1	10.5
<b>95-99</b>	4,879	3.0	393,364	109,302	284,062	27.8	13.3	12.5	15.6
<b>Top 1 Percent</b>	1,231	0.8	2,049,056	655,231	1,393,825	32.0	17.4	15.5	23.6
<b>Top 0.1 Percent</b>	125	0.1	9,188,893	3,157,806	6,031,087	34.4	7.9	6.8	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 28.6

AMT Revenue (billions): 78.980

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$21,101, 40% \$40,029, 60% \$71,405, 80% \$120,696, 90% \$173,093, 95% \$240,280, 99% \$624,441, 99.9% \$2,886,922.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2016 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	41,192	24.9	13,668	822	12,846	6.0	3.7	4.6	1.0
<b>Second Quintile</b>	37,217	22.5	34,633	4,296	30,337	12.4	8.5	9.8	4.5
<b>Middle Quintile</b>	33,314	20.1	63,190	11,991	51,199	19.0	13.9	14.7	11.2
<b>Fourth Quintile</b>	28,166	17.0	108,960	24,354	84,606	22.4	20.2	20.6	19.2
<b>Top Quintile</b>	24,874	15.0	328,737	92,370	236,368	28.1	53.9	50.8	64.2
<b>All</b>	165,485	100.0	91,619	21,639	69,980	23.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,590	7.6	167,430	41,871	125,559	25.0	13.9	13.7	14.7
<b>90-95</b>	6,109	3.7	236,417	62,329	174,088	26.4	9.5	9.2	10.6
<b>95-99</b>	4,933	3.0	407,958	113,682	294,276	27.9	13.3	12.5	15.7
<b>Top 1 Percent</b>	1,242	0.8	2,103,155	667,326	1,435,829	31.7	17.2	15.4	23.2
<b>Top 0.1 Percent</b>	126	0.1	9,307,593	3,170,452	6,137,141	34.1	7.8	6.7	11.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 32.7

AMT Revenue (billions): 91.100

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$21,348, 40% \$40,329, 60% \$72,390, 80% \$122,739, 90% \$176,225, 95% \$244,973, 99% \$631,460, 99.9% \$2,917,066.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2017 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	41,566	24.8	14,062	853	13,209	6.1	3.7	4.5	0.9
<b>Second Quintile</b>	37,825	22.6	35,605	4,358	31,247	12.2	8.5	9.8	4.4
<b>Middle Quintile</b>	33,692	20.1	65,007	12,370	52,638	19.0	13.8	14.6	11.1
<b>Fourth Quintile</b>	28,500	17.0	112,819	25,445	87,373	22.6	20.3	20.6	19.3
<b>Top Quintile</b>	25,143	15.0	341,081	95,703	245,379	28.1	54.0	50.9	64.1
<b>All</b>	167,465	100.0	94,762	22,410	72,353	23.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,762	7.6	174,473	43,840	130,632	25.1	14.0	13.8	14.9
<b>90-95</b>	6,162	3.7	248,612	66,295	182,317	26.7	9.7	9.3	10.9
<b>95-99</b>	4,970	3.0	431,148	120,690	310,458	28.0	13.5	12.7	16.0
<b>Top 1 Percent</b>	1,249	0.8	2,140,734	671,107	1,469,627	31.4	16.9	15.2	22.3
<b>Top 0.1 Percent</b>	127	0.1	9,329,067	3,153,054	6,176,013	33.8	7.5	6.5	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 36.4

AMT Revenue (billions): 105.413

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$21,511, 40% \$40,507, 60% \$73,121, 80% \$124,687, 90% \$180,507, 95% \$253,364, 99% \$647,596, 99.9% \$2,909,682.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2018 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	41,892	24.8	14,576	890	13,686	6.1	3.7	4.5	1.0
<b>Second Quintile</b>	38,280	22.6	36,949	4,510	32,439	12.2	8.5	9.8	4.4
<b>Middle Quintile</b>	34,043	20.1	67,340	12,841	54,499	19.1	13.8	14.7	11.1
<b>Fourth Quintile</b>	28,873	17.1	117,094	26,680	90,415	22.8	20.4	20.6	19.6
<b>Top Quintile</b>	25,426	15.0	351,995	99,093	252,902	28.2	53.9	50.8	63.9
<b>All</b>	169,266	100.0	98,087	23,285	74,802	23.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,917	7.6	181,170	45,801	135,369	25.3	14.1	13.8	15.0
<b>90-95</b>	6,217	3.7	257,412	69,264	188,148	26.9	9.6	9.2	10.9
<b>95-99</b>	5,025	3.0	439,879	123,481	316,397	28.1	13.3	12.6	15.7
<b>Top 1 Percent</b>	1,266	0.8	2,209,944	692,319	1,517,625	31.3	16.9	15.2	22.3
<b>Top 0.1 Percent</b>	129	0.1	9,590,250	3,224,054	6,366,196	33.6	7.5	6.5	10.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 39.8

AMT Revenue (billions): 120.594

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$21,844, 40% \$41,057, 60% \$74,096, 80% \$126,738, 90% \$183,086, 95% \$255,592, 99% \$645,011, 99.9% \$2,974,338.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T09-0171**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2019 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	42,307	24.7	15,025	918	14,107	6.1	3.7	4.5	0.9
<b>Second Quintile</b>	38,787	22.7	38,100	4,611	33,490	12.1	8.5	9.8	4.3
<b>Middle Quintile</b>	34,443	20.1	69,239	13,203	56,036	19.1	13.7	14.6	11.0
<b>Fourth Quintile</b>	29,202	17.1	121,067	27,825	93,242	23.0	20.4	20.6	19.7
<b>Top Quintile</b>	25,704	15.0	364,582	102,783	261,799	28.2	54.0	50.9	64.0
<b>All</b>	171,212	100.0	101,380	24,130	77,250	23.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	13,086	7.6	188,516	48,020	140,496	25.5	14.2	13.9	15.2
<b>90-95</b>	6,284	3.7	269,177	73,173	196,004	27.2	9.7	9.3	11.1
<b>95-99</b>	5,062	3.0	461,631	130,145	331,486	28.2	13.5	12.7	16.0
<b>Top 1 Percent</b>	1,273	0.7	2,259,144	702,968	1,556,176	31.1	16.6	15.0	21.7
<b>Top 0.1 Percent</b>	130	0.1	9,677,330	3,236,178	6,441,152	33.4	7.3	6.4	10.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions): 43.1

AMT Revenue (billions): 137.485

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$22,005, 40% \$41,316, 60% \$74,736, 80% \$128,774, 90% \$186,996, 95% \$262,112, 99% \$656,694, 99.9% \$2,977,393.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.