

Click on PDF or Excel link above for additional tables with breakdowns by filing status.

**Table T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	16,013	10.2	5,740	323	5,418	5.6	0.8	0.9	0.2
<b>10-20</b>	23,194	14.7	15,900	916	14,984	5.8	3.0	3.7	0.8
<b>20-30</b>	22,014	14.0	26,173	2,822	23,350	10.8	4.7	5.5	2.2
<b>30-40</b>	16,088	10.2	36,651	5,473	31,178	14.9	4.8	5.3	3.1
<b>40-50</b>	12,539	8.0	47,251	8,240	39,011	17.4	4.8	5.2	3.6
<b>50-75</b>	22,724	14.4	65,018	12,701	52,317	19.5	12.1	12.7	10.1
<b>75-100</b>	15,284	9.7	91,616	19,374	72,241	21.2	11.4	11.8	10.4
<b>100-200</b>	21,316	13.6	142,730	34,519	108,211	24.2	24.8	24.6	25.8
<b>200-500</b>	5,894	3.8	300,152	81,296	218,856	27.1	14.5	13.7	16.8
<b>500-1,000</b>	1,021	0.7	714,940	206,488	508,452	28.9	6.0	5.5	7.4
<b>More than 1,000</b>	519	0.3	3,165,609	1,075,111	2,090,497	34.0	13.4	11.6	19.6
<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>100-150</b>	15,328	9.7	127,680	30,168	97,512	23.6	16.0	15.9	16.2
<b>150-200</b>	5,988	3.8	181,256	45,656	135,600	25.2	8.9	8.6	9.6
<b>200-250</b>	2,622	1.7	233,866	60,955	172,911	26.1	5.0	4.8	5.6
<b>250-500</b>	3,273	2.1	353,252	97,590	255,662	27.6	9.4	8.9	11.2

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

(4) 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.

(5) 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 T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Single Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	11,322	16.5	5,679	524	5,155	9.2	2.1	2.4	0.8
<b>10-20</b>	13,927	20.3	15,797	1,581	14,216	10.0	7.1	8.3	3.1
<b>20-30</b>	12,005	17.5	26,047	3,692	22,354	14.2	10.1	11.2	6.3
<b>30-40</b>	7,758	11.3	36,609	6,612	29,997	18.1	9.2	9.7	7.2
<b>40-50</b>	5,890	8.6	47,203	9,670	37,533	20.5	9.0	9.3	8.0
<b>50-75</b>	9,119	13.3	64,298	14,569	49,729	22.7	18.9	19.0	18.7
<b>75-100</b>	3,769	5.5	90,691	23,034	67,657	25.4	11.0	10.7	12.2
<b>100-200</b>	3,371	4.9	139,363	37,396	101,967	26.8	15.2	14.4	17.8
<b>200-500</b>	777	1.1	304,627	90,065	214,563	29.6	7.6	7.0	9.9
<b>500-1,000</b>	136	0.2	706,682	226,820	479,862	32.1	3.1	2.7	4.3
<b>More than 1,000</b>	72	0.1	3,061,513	1,138,389	1,923,125	37.2	7.1	5.8	11.5
<b>All</b>	68,506	100.0	45,237	10,354	34,883	22.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	2,567	3.8	126,439	33,809	92,630	26.7	10.5	10.0	12.2
<b>150-200</b>	804	1.2	180,607	48,843	131,764	27.0	4.7	4.4	5.5
<b>200-250</b>	344	0.5	235,815	65,728	170,088	27.9	2.6	2.5	3.2
<b>250-500</b>	433	0.6	359,278	109,393	249,885	30.5	5.0	4.5	6.7

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

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

(4) 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.

(5) 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 T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Married Tax Units Filing Jointly**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	2,080	3.4	4,968	271	4,698	5.5	0.1	0.2	0.0
<b>10-20</b>	3,744	6.1	16,339	620	15,719	3.8	0.8	1.0	0.1
<b>20-30</b>	4,757	7.8	26,344	1,974	24,370	7.5	1.6	1.9	0.5
<b>30-40</b>	4,142	6.8	36,758	3,983	32,776	10.8	1.9	2.3	0.9
<b>40-50</b>	3,865	6.3	47,359	6,216	41,143	13.1	2.3	2.7	1.3
<b>50-75</b>	9,499	15.5	66,123	10,841	55,282	16.4	7.9	8.8	5.4
<b>75-100</b>	9,889	16.1	92,185	17,786	74,399	19.3	11.5	12.3	9.2
<b>100-200</b>	16,942	27.6	143,802	33,958	109,844	23.6	30.8	31.1	29.9
<b>200-500</b>	4,932	8.0	299,285	79,894	219,391	26.7	18.7	18.1	20.5
<b>500-1,000</b>	852	1.4	716,602	203,433	513,169	28.4	7.7	7.3	9.0
<b>More than 1,000</b>	427	0.7	3,123,239	1,043,698	2,079,541	33.4	16.9	14.8	23.2
<b>All</b>	61,400	100.0	128,766	31,308	97,458	24.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	11,946	19.5	128,095	29,305	98,789	22.9	19.4	19.7	18.2
<b>150-200</b>	4,996	8.1	181,364	45,083	136,281	24.9	11.5	11.4	11.7
<b>200-250</b>	2,203	3.6	233,503	60,085	173,418	25.7	6.5	6.4	6.9
<b>250-500</b>	2,729	4.4	352,393	95,887	256,506	27.2	12.2	11.7	13.6

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

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

(4) 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.

(5) 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 T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Head of Household Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	2,467	9.9	6,689	-582	7,271	-8.7	1.6	2.1	-0.9
<b>10-20</b>	5,224	21.0	15,879	-734	16,613	-4.6	8.0	9.9	-2.3
<b>20-30</b>	4,903	19.7	26,283	1,352	24,931	5.2	12.4	14.0	4.0
<b>30-40</b>	3,826	15.4	36,558	4,569	31,989	12.5	13.5	14.0	10.6
<b>40-50</b>	2,437	9.8	47,271	7,719	39,552	16.3	11.1	11.0	11.4
<b>50-75</b>	3,581	14.4	63,957	12,479	51,478	19.5	22.1	21.1	27.2
<b>75-100</b>	1,358	5.5	90,406	20,145	70,262	22.3	11.8	10.9	16.6
<b>100-200</b>	845	3.4	135,286	33,536	101,750	24.8	11.0	9.8	17.2
<b>200-500</b>	139	0.6	302,335	79,137	223,198	26.2	4.1	3.6	6.7
<b>500-1,000</b>	23	0.1	696,822	191,073	505,749	27.4	1.5	1.3	2.6
<b>More than 1,000</b>	11	0.0	2,985,224	1,018,822	1,966,402	34.1	3.1	2.4	6.7
<b>All</b>	24,862	100.0	41,756	6,618	35,138	15.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	692	2.8	125,212	30,705	94,507	24.5	8.3	7.5	12.9
<b>150-200</b>	153	0.6	180,769	46,320	134,449	25.6	2.7	2.4	4.3
<b>200-250</b>	59	0.2	235,661	61,511	174,150	26.1	1.4	1.2	2.2
<b>250-500</b>	80	0.3	351,963	92,256	259,706	26.2	2.7	2.4	4.5

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

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

(4) 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.

(5) 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 T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Tax Units with Children**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	2,972	6.0	6,433	-774	7,206	-12.0	0.4	0.6	-0.2
<b>10-20</b>	5,814	11.8	16,048	-1,291	17,339	-8.0	2.0	2.8	-0.7
<b>20-30</b>	5,867	11.9	26,305	899	25,406	3.4	3.3	4.2	0.5
<b>30-40</b>	4,921	10.0	36,655	4,246	32,408	11.6	3.8	4.4	1.9
<b>40-50</b>	3,825	7.8	47,340	7,445	39,895	15.7	3.9	4.2	2.6
<b>50-75</b>	7,471	15.2	65,217	12,027	53,189	18.4	10.4	11.1	8.2
<b>75-100</b>	5,897	12.0	91,884	19,147	72,737	20.8	11.5	11.9	10.3
<b>100-200</b>	9,105	18.5	143,825	34,928	108,897	24.3	27.9	27.6	29.0
<b>200-500</b>	2,642	5.4	298,516	81,492	217,024	27.3	16.8	15.9	19.6
<b>500-1,000</b>	433	0.9	715,609	214,276	501,332	29.9	6.6	6.0	8.5
<b>More than 1,000</b>	204	0.4	3,148,106	1,090,986	2,057,120	34.7	13.7	11.7	20.3
<b>All</b>	49,293	100.0	95,214	22,259	72,956	23.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	6,438	13.1	128,082	30,290	97,793	23.7	17.6	17.5	17.8
<b>150-200</b>	2,667	5.4	181,822	46,125	135,697	25.4	10.3	10.1	11.2
<b>200-250</b>	1,211	2.5	234,504	61,684	172,821	26.3	6.1	5.8	6.8
<b>250-500</b>	1,431	2.9	352,691	98,256	254,435	27.9	10.8	10.1	12.8

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

Note: Tax units with children are those claiming an exemption for children at home or away from home.

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

(4) 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.

(5) 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 T09-0174**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Elderly Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	1,848	6.1	5,990	267	5,722	4.5	0.4	0.5	0.1
<b>10-20</b>	5,108	16.9	16,184	543	15,640	3.4	3.2	3.9	0.5
<b>20-30</b>	5,158	17.0	25,829	1,232	24,598	4.8	5.2	6.2	1.2
<b>30-40</b>	2,815	9.3	36,231	2,152	34,079	5.9	3.9	4.7	1.2
<b>40-50</b>	1,850	6.1	47,206	3,543	43,662	7.5	3.4	3.9	1.3
<b>50-75</b>	4,184	13.8	65,731	7,837	57,893	11.9	10.6	11.7	6.3
<b>75-100</b>	3,301	10.9	91,141	14,370	76,771	15.8	11.6	12.3	9.1
<b>100-200</b>	4,291	14.2	142,313	29,378	112,935	20.6	23.6	23.5	24.1
<b>200-500</b>	1,343	4.4	303,063	78,893	224,170	26.0	15.7	14.6	20.2
<b>500-1,000</b>	244	0.8	717,151	206,720	510,431	28.8	6.8	6.0	9.6
<b>More than 1,000</b>	130	0.4	3,111,488	1,068,635	2,042,853	34.3	15.7	12.9	26.5
<b>All</b>	30,291	100.0	85,420	17,306	68,114	20.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	3,085	10.2	127,309	24,959	102,350	19.6	15.2	15.3	14.7
<b>150-200</b>	1,206	4.0	180,683	40,678	140,006	22.5	8.4	8.2	9.4
<b>200-250</b>	583	1.9	233,475	56,420	177,055	24.2	5.3	5.0	6.3
<b>250-500</b>	759	2.5	356,544	96,164	260,380	27.0	10.5	9.6	13.9

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

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

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

(4) 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.

(5) 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.