

**Table T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2004 <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>	19,035	13.4	5,024	231	4,793	4.6	1.2	1.4	0.3
<b>10-20</b>	24,088	16.9	13,093	598	12,494	4.6	3.8	4.5	0.9
<b>20-30</b>	18,094	12.7	21,840	2,085	19,754	9.6	4.7	5.4	2.2
<b>30-40</b>	13,712	9.6	30,808	4,147	26,662	13.5	5.1	5.5	3.3
<b>40-50</b>	11,293	7.9	39,591	6,168	33,423	15.6	5.4	5.7	4.1
<b>50-75</b>	20,469	14.4	54,286	9,380	44,905	17.3	13.3	13.9	11.3
<b>75-100</b>	12,764	9.0	76,453	14,589	61,865	19.1	11.7	11.9	10.9
<b>100-200</b>	16,772	11.8	118,917	25,412	93,505	21.4	23.9	23.7	25.0
<b>200-500</b>	4,384	3.1	252,630	62,272	190,358	24.7	13.3	12.6	16.0
<b>500-1,000</b>	761	0.5	596,660	161,511	435,149	27.1	5.5	5.0	7.2
<b>More than 1,000</b>	384	0.3	2,706,303	833,313	1,872,990	30.8	12.5	10.9	18.8
<b>All</b>	142,439	100.0	58,508	11,974	46,534	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 3.1

AMT Revenue (billions): 17.398

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2005 <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>	18,454	12.8	5,179	247	4,932	4.8	1.0	1.3	0.2
<b>10-20</b>	23,918	16.6	13,579	637	12,942	4.7	3.5	4.3	0.8
<b>20-30</b>	18,475	12.8	22,624	2,192	20,433	9.7	4.6	5.2	2.1
<b>30-40</b>	13,855	9.6	31,838	4,367	27,471	13.7	4.8	5.3	3.1
<b>40-50</b>	11,502	8.0	40,966	6,459	34,507	15.8	5.1	5.5	3.8
<b>50-75</b>	20,745	14.4	56,170	9,861	46,309	17.6	12.7	13.3	10.5
<b>75-100</b>	12,981	9.0	79,036	15,267	63,769	19.3	11.2	11.4	10.2
<b>100-200</b>	17,442	12.1	123,062	26,588	96,473	21.6	23.4	23.3	23.9
<b>200-500</b>	4,693	3.3	262,383	66,263	196,120	25.3	13.4	12.7	16.0
<b>500-1,000</b>	870	0.6	619,626	170,416	449,210	27.5	5.9	5.4	7.6
<b>More than 1,000</b>	466	0.3	2,882,895	904,106	1,978,789	31.4	14.6	12.8	21.7
<b>All</b>	144,049	100.0	63,718	13,500	50,218	21.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (billions): 20.819

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2006<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>	15,811	10.8	5,180	284	4,895	5.5	0.8	1.0	0.2
<b>10-20</b>	23,030	15.8	14,133	669	13,464	4.7	3.2	3.9	0.7
<b>20-30</b>	19,651	13.5	23,383	2,201	21,182	9.4	4.6	5.3	2.0
<b>30-40</b>	14,824	10.2	32,866	4,460	28,406	13.6	4.8	5.3	3.1
<b>40-50</b>	11,968	8.2	42,281	6,551	35,730	15.5	5.0	5.4	3.7
<b>50-75</b>	21,948	15.0	58,022	9,919	48,103	17.1	12.7	13.3	10.2
<b>75-100</b>	13,449	9.2	81,561	15,480	66,080	19.0	10.9	11.2	9.8
<b>100-200</b>	18,101	12.4	127,524	27,715	99,809	21.7	22.9	22.8	23.5
<b>200-500</b>	5,019	3.4	271,875	68,304	203,571	25.1	13.6	12.9	16.1
<b>500-1,000</b>	946	0.7	641,136	173,966	467,169	27.1	6.0	5.6	7.7
<b>More than 1,000</b>	520	0.4	3,032,049	940,793	2,091,257	31.0	15.7	13.7	22.9
<b>All</b>	145,901	100.0	68,957	14,626	54,331	21.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 3.9

AMT Revenue (billions): 24.963

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2007 <sup>1</sup>**

Cash Income Level (thousands of 2008 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>	15,439	10.5	5,443	297	5,146	5.5	0.8	0.9	0.2
<b>10-20</b>	23,558	16.1	14,566	653	13,914	4.5	3.2	3.9	0.7
<b>20-30</b>	19,989	13.6	23,999	2,155	21,843	9.0	4.5	5.2	1.9
<b>30-40</b>	14,632	10.0	33,743	4,409	29,333	13.1	4.6	5.1	2.9
<b>40-50</b>	11,490	7.8	43,432	6,746	36,686	15.5	4.7	5.0	3.4
<b>50-75</b>	20,528	14.0	59,727	10,427	49,300	17.5	11.5	12.0	9.5
<b>75-100</b>	13,579	9.3	84,126	15,992	68,134	19.0	10.7	11.0	9.6
<b>100-200</b>	19,520	13.3	131,609	28,315	103,295	21.5	24.0	23.9	24.5
<b>200-500</b>	5,641	3.9	277,483	68,888	208,595	24.8	14.6	13.9	17.2
<b>500-1,000</b>	1,005	0.7	660,903	176,503	484,399	26.7	6.2	5.8	7.9
<b>More than 1,000</b>	547	0.4	3,032,718	912,869	2,119,849	30.1	15.5	13.7	22.1
<b>All</b>	146,580	100.0	72,992	15,396	57,595	21.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 4.1

AMT Revenue (billions): 27.807

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2008 <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>	19,036	12.7	6,052	-18	6,070	-0.3	1.1	1.4	0.0
<b>10-20</b>	24,055	16.1	15,268	219	15,049	1.4	3.5	4.3	0.3
<b>20-30</b>	19,368	13.0	24,974	1,687	23,287	6.8	4.7	5.4	1.6
<b>30-40</b>	15,152	10.1	34,942	3,891	31,051	11.1	5.1	5.6	2.9
<b>40-50</b>	12,241	8.2	44,920	5,998	38,921	13.4	5.3	5.7	3.7
<b>50-75</b>	21,202	14.2	62,202	9,630	52,572	15.5	12.7	13.3	10.2
<b>75-100</b>	13,865	9.3	86,669	15,385	71,284	17.8	11.6	11.8	10.7
<b>100-200</b>	17,572	11.8	139,598	28,917	110,680	20.7	23.6	23.2	25.4
<b>200-500</b>	4,958	3.3	294,092	71,805	222,287	24.4	14.0	13.1	17.8
<b>500-1,000</b>	883	0.6	688,462	178,248	510,214	25.9	5.9	5.4	7.9
<b>More than 1,000</b>	435	0.3	3,083,049	901,367	2,181,683	29.2	12.9	11.3	19.6
<b>All</b>	149,537	100.0	69,573	13,395	56,179	19.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 3.9

AMT Revenue (billions): 32.926

(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

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(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2009<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>	18,691	12.3	5,781	-126	5,907	-2.2	1.1	1.3	-0.1
<b>10-20</b>	24,650	16.3	14,983	44	14,939	0.3	3.6	4.4	0.1
<b>20-30</b>	20,270	13.4	24,690	1,451	23,239	5.9	4.9	5.7	1.6
<b>30-40</b>	15,408	10.2	34,732	3,669	31,062	10.6	5.3	5.8	3.1
<b>40-50</b>	12,353	8.2	44,661	5,928	38,733	13.3	5.4	5.8	4.0
<b>50-75</b>	20,535	13.6	61,775	9,425	52,350	15.3	12.5	12.9	10.5
<b>75-100</b>	14,202	9.4	86,078	15,019	71,059	17.5	12.0	12.1	11.5
<b>100-200</b>	18,105	12.0	138,753	28,047	110,707	20.2	24.7	24.1	27.4
<b>200-500</b>	5,002	3.3	290,117	67,473	222,644	23.3	14.3	13.4	18.2
<b>500-1,000</b>	866	0.6	680,751	166,487	514,265	24.5	5.8	5.4	7.8
<b>More than 1,000</b>	390	0.3	2,803,165	758,744	2,044,421	27.1	10.7	9.6	16.0
<b>All</b>	151,485	100.0	67,151	12,230	54,922	18.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (billions): 33.508

(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

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(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2010<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>	19,160	12.5	5,888	-79	5,967	-1.3	1.1	1.3	-0.1
<b>10-20</b>	25,132	16.4	15,297	193	15,103	1.3	3.6	4.4	0.2
<b>20-30</b>	20,320	13.2	25,121	1,677	23,444	6.7	4.8	5.5	1.6
<b>30-40</b>	15,854	10.3	35,281	3,999	31,282	11.3	5.2	5.8	3.1
<b>40-50</b>	12,255	8.0	45,314	6,276	39,038	13.9	5.2	5.6	3.7
<b>50-75</b>	20,366	13.3	62,995	10,223	52,772	16.2	12.0	12.5	10.0
<b>75-100</b>	14,376	9.4	87,464	16,160	71,303	18.5	11.8	11.9	11.2
<b>100-200</b>	18,350	12.0	141,977	31,464	110,512	22.2	24.4	23.5	27.8
<b>200-500</b>	5,269	3.4	295,944	73,853	222,091	25.0	14.6	13.6	18.7
<b>500-1,000</b>	907	0.6	697,644	168,375	529,268	24.1	5.9	5.6	7.4
<b>More than 1,000</b>	415	0.3	3,048,007	818,313	2,229,694	26.9	11.8	10.8	16.3
<b>All</b>	153,472	100.0	69,715	13,551	56,163	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 27.4

AMT Revenue (billions): 102.206

(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

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(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2011 <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>	19,365	12.5	5,968	281	5,686	4.7	1.0	1.3	0.2
<b>10-20</b>	25,638	16.5	15,524	865	14,659	5.6	3.6	4.4	0.9
<b>20-30</b>	20,291	13.1	25,488	2,791	22,697	11.0	4.6	5.4	2.2
<b>30-40</b>	16,052	10.3	35,781	5,350	30,430	15.0	5.2	5.7	3.4
<b>40-50</b>	12,378	8.0	45,951	7,837	38,114	17.1	5.1	5.5	3.8
<b>50-75</b>	20,382	13.1	64,015	12,261	51,754	19.2	11.7	12.3	9.8
<b>75-100</b>	14,768	9.5	88,952	18,864	70,088	21.2	11.8	12.1	10.9
<b>100-200</b>	18,573	12.0	145,162	35,422	109,740	24.4	24.2	23.8	25.7
<b>200-500</b>	5,328	3.4	302,254	81,936	220,318	27.1	14.5	13.7	17.1
<b>500-1,000</b>	961	0.6	708,101	200,101	508,001	28.3	6.1	5.7	7.5
<b>More than 1,000</b>	449	0.3	3,101,032	1,046,807	2,054,225	33.8	12.5	10.8	18.4
<b>All</b>	155,368	100.0	71,667	16,456	55,211	23.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 15.9

AMT Revenue (billions): 42.093

(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

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(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**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>	16,867	10.7	5,698	310	5,388	5.4	0.8	1.0	0.2
<b>10-20</b>	24,202	15.4	15,471	831	14,640	5.4	3.1	3.9	0.7
<b>20-30</b>	21,129	13.4	25,711	2,759	22,952	10.7	4.5	5.3	2.1
<b>30-40</b>	16,119	10.2	36,076	5,364	30,712	14.9	4.9	5.4	3.1
<b>40-50</b>	12,811	8.1	46,449	8,028	38,421	17.3	5.0	5.4	3.7
<b>50-75</b>	22,730	14.5	63,828	12,406	51,422	19.4	12.1	12.7	10.1
<b>75-100</b>	14,433	9.2	89,794	19,253	70,541	21.4	10.8	11.1	9.9
<b>100-200</b>	20,762	13.2	140,646	34,519	106,127	24.5	24.4	24.0	25.5
<b>200-500</b>	5,989	3.8	294,838	80,450	214,388	27.3	14.7	14.0	17.2
<b>500-1,000</b>	1,052	0.7	703,124	200,682	502,442	28.5	6.2	5.8	7.5
<b>More than 1,000</b>	533	0.3	3,105,866	1,050,914	2,054,952	33.8	13.8	11.9	20.0
<b>All</b>	157,348	100.0	76,169	17,835	58,334	23.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 18.2

AMT Revenue (billions): 46.897

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2013<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>	16,393	10.3	5,675	323	5,353	5.7	0.7	0.9	0.2
<b>10-20</b>	24,690	15.5	15,638	826	14,812	5.3	3.1	3.8	0.7
<b>20-30</b>	21,309	13.3	25,987	2,748	23,239	10.6	4.4	5.1	2.0
<b>30-40</b>	16,407	10.3	36,372	5,346	31,026	14.7	4.7	5.3	3.0
<b>40-50</b>	12,977	8.1	46,890	8,138	38,752	17.4	4.8	5.2	3.6
<b>50-75</b>	22,841	14.3	64,478	12,548	51,930	19.5	11.7	12.3	9.7
<b>75-100</b>	14,653	9.2	90,733	19,421	71,312	21.4	10.6	10.9	9.6
<b>100-200</b>	21,741	13.6	142,162	34,945	107,217	24.6	24.6	24.2	25.7
<b>200-500</b>	6,298	3.9	296,922	81,275	215,647	27.4	14.9	14.1	17.3
<b>500-1,000</b>	1,117	0.7	711,193	202,401	508,792	28.5	6.3	5.9	7.6
<b>More than 1,000</b>	586	0.4	3,117,919	1,037,250	2,080,669	33.3	14.5	12.7	20.6
<b>All</b>	159,683	100.0	78,831	18,523	60,307	23.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 19.6

AMT Revenue (billions): 51.194

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2014<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>	16,177	10.0	5,665	335	5,329	5.9	0.7	0.9	0.2
<b>10-20</b>	24,593	15.2	15,821	834	14,987	5.3	3.0	3.7	0.7
<b>20-30</b>	21,543	13.3	26,270	2,726	23,543	10.4	4.3	5.0	1.9
<b>30-40</b>	16,651	10.3	36,798	5,306	31,492	14.4	4.7	5.2	2.9
<b>40-50</b>	13,014	8.0	47,477	8,207	39,270	17.3	4.7	5.1	3.5
<b>50-75</b>	22,857	14.1	65,239	12,708	52,531	19.5	11.3	11.9	9.4
<b>75-100</b>	14,854	9.2	91,815	19,725	72,090	21.5	10.4	10.6	9.5
<b>100-200</b>	22,817	14.1	144,168	35,553	108,616	24.7	25.0	24.6	26.2
<b>200-500</b>	6,809	4.2	299,598	81,849	217,749	27.3	15.5	14.7	18.0
<b>500-1,000</b>	1,163	0.7	720,036	204,013	516,024	28.3	6.4	6.0	7.7
<b>More than 1,000</b>	606	0.4	3,150,665	1,034,797	2,115,868	32.8	14.5	12.7	20.2
<b>All</b>	161,771	100.0	81,418	19,159	62,259	23.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 21.2

AMT Revenue (billions): 56.545

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2015<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>	16,018	9.8	5,672	338	5,333	6.0	0.7	0.8	0.2
<b>10-20</b>	24,683	15.1	16,077	843	15,234	5.2	2.9	3.6	0.6
<b>20-30</b>	21,771	13.3	26,707	2,694	24,013	10.1	4.2	5.0	1.8
<b>30-40</b>	16,887	10.3	37,420	5,336	32,085	14.3	4.6	5.2	2.8
<b>40-50</b>	13,047	8.0	48,274	8,267	40,008	17.1	4.6	5.0	3.3
<b>50-75</b>	23,001	14.0	66,317	12,973	53,344	19.6	11.1	11.7	9.2
<b>75-100</b>	14,891	9.1	93,275	20,180	73,095	21.6	10.1	10.3	9.2
<b>100-200</b>	23,843	14.5	146,455	36,243	110,212	24.8	25.4	25.0	26.6
<b>200-500</b>	7,284	4.4	303,534	83,118	220,416	27.4	16.1	15.3	18.6
<b>500-1,000</b>	1,194	0.7	730,314	207,649	522,665	28.4	6.3	5.9	7.6
<b>More than 1,000</b>	629	0.4	3,168,482	1,031,133	2,137,349	32.5	14.5	12.8	20.0
<b>All</b>	163,952	100.0	84,025	19,834	64,191	23.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 23.2

AMT Revenue (billions): 62.475

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2016 <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	9.7	5,750	351	5,399	6.1	0.6	0.8	0.2
<b>10-20</b>	24,622	14.8	16,426	862	15,565	5.3	2.8	3.5	0.6
<b>20-30</b>	21,915	13.2	27,205	2,668	24,537	9.8	4.1	4.9	1.7
<b>30-40</b>	17,256	10.4	38,113	5,394	32,719	14.2	4.6	5.1	2.7
<b>40-50</b>	13,031	7.9	49,145	8,327	40,818	16.9	4.5	4.8	3.2
<b>50-75</b>	23,225	14.0	67,491	13,222	54,268	19.6	10.9	11.5	9.0
<b>75-100</b>	15,135	9.1	95,019	20,704	74,315	21.8	10.0	10.2	9.2
<b>100-200</b>	24,542	14.8	149,401	37,016	112,385	24.8	25.5	25.1	26.7
<b>200-500</b>	7,671	4.6	309,085	84,731	224,354	27.4	16.5	15.7	19.1
<b>500-1,000</b>	1,230	0.7	745,074	210,777	534,296	28.3	6.4	6.0	7.6
<b>More than 1,000</b>	649	0.4	3,204,873	1,033,116	2,171,758	32.2	14.4	12.8	19.7
<b>All</b>	166,008	100.0	86,679	20,474	66,205	23.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 25.4

AMT Revenue (billions): 69.555

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2017<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>	16,000	9.5	5,837	365	5,471	6.3	0.6	0.8	0.2
<b>10-20</b>	24,432	14.5	16,754	869	15,885	5.2	2.7	3.4	0.6
<b>20-30</b>	22,456	13.4	27,751	2,667	25,085	9.6	4.2	4.9	1.7
<b>30-40</b>	17,395	10.4	38,878	5,435	33,443	14.0	4.5	5.1	2.7
<b>40-50</b>	13,160	7.8	50,046	8,429	41,616	16.8	4.4	4.8	3.1
<b>50-75</b>	23,374	13.9	68,766	13,499	55,267	19.6	10.7	11.3	8.9
<b>75-100</b>	15,256	9.1	96,850	21,229	75,621	21.9	9.8	10.1	9.1
<b>100-200</b>	25,181	15.0	152,523	37,811	114,713	24.8	25.6	25.2	26.8
<b>200-500</b>	8,112	4.8	314,635	86,638	227,998	27.5	17.0	16.1	19.8
<b>500-1,000</b>	1,263	0.8	759,050	214,429	544,622	28.3	6.4	6.0	7.6
<b>More than 1,000</b>	670	0.4	3,231,782	1,031,776	2,200,006	31.9	14.4	12.9	19.5
<b>All</b>	168,027	100.0	89,404	21,145	68,259	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 28.0

AMT Revenue (billions): 78.351

(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2018<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>	15,925	9.4	5,901	382	5,519	6.5	0.6	0.7	0.2
<b>10-20</b>	24,488	14.4	17,134	877	16,258	5.1	2.7	3.3	0.6
<b>20-30</b>	22,727	13.4	28,340	2,656	25,684	9.4	4.1	4.9	1.6
<b>30-40</b>	17,718	10.4	39,660	5,463	34,197	13.8	4.5	5.1	2.6
<b>40-50</b>	13,261	7.8	51,019	8,562	42,457	16.8	4.3	4.7	3.1
<b>50-75</b>	23,446	13.8	70,044	13,751	56,293	19.6	10.5	11.0	8.7
<b>75-100</b>	15,272	9.0	98,620	21,724	76,896	22.0	9.6	9.8	8.9
<b>100-200</b>	25,853	15.2	155,746	38,629	117,117	24.8	25.7	25.3	26.9
<b>200-500</b>	8,559	5.0	321,158	88,964	232,194	27.7	17.5	16.6	20.5
<b>500-1,000</b>	1,301	0.8	773,289	217,193	556,096	28.1	6.4	6.1	7.6
<b>More than 1,000</b>	688	0.4	3,265,987	1,034,343	2,231,644	31.7	14.3	12.8	19.2
<b>All</b>	169,972	100.0	92,196	21,831	70,365	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 31.3

AMT Revenue (billions): 89.510

(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

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(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 T09-0342**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Level, 2019<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>	15,876	9.2	5,956	398	5,557	6.7	0.6	0.7	0.2
<b>10-20</b>	24,537	14.3	17,519	885	16,634	5.1	2.6	3.3	0.6
<b>20-30</b>	22,939	13.3	28,928	2,659	26,269	9.2	4.1	4.8	1.6
<b>30-40</b>	17,914	10.4	40,356	5,454	34,902	13.5	4.4	5.0	2.5
<b>40-50</b>	13,689	8.0	51,944	8,554	43,390	16.5	4.4	4.8	3.0
<b>50-75</b>	23,307	13.6	71,374	14,017	57,357	19.6	10.2	10.7	8.4
<b>75-100</b>	15,372	8.9	100,485	22,286	78,199	22.2	9.5	9.6	8.9
<b>100-200</b>	26,342	15.3	158,923	39,492	119,431	24.9	25.6	25.2	26.9
<b>200-500</b>	9,147	5.3	327,488	90,882	236,605	27.8	18.3	17.4	21.5
<b>500-1,000</b>	1,338	0.8	787,044	220,344	566,701	28.0	6.5	6.1	7.6
<b>More than 1,000</b>	706	0.4	3,286,329	1,029,276	2,257,053	31.3	14.2	12.8	18.8
<b>All</b>	171,915	100.0	95,056	22,514	72,542	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions): 34.4

AMT Revenue (billions): 100.998

(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

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(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.