

**Table T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	41,799	27.7	8,025	270	7,754	3.4	4.0	4.8	0.7
Second Quintile	33,728	22.3	21,998	1,960	20,038	8.9	8.8	10.1	3.9
Middle Quintile	29,429	19.5	40,602	6,256	34,346	15.4	14.2	15.1	10.8
Fourth Quintile	24,316	16.1	68,897	12,936	55,961	18.8	19.9	20.3	18.5
Top Quintile	21,260	14.1	211,521	52,947	158,574	25.0	53.4	50.2	66.1
All	151,174	100.0	55,702	11,271	44,431	20.2	100.0	100.0	100.0
<b>Addendum</b>									
80-90	10,689	7.1	106,125	22,307	83,818	21.0	13.5	13.3	14.0
90-95	5,242	3.5	150,562	34,172	116,390	22.7	9.4	9.1	10.5
95-99	4,247	2.8	260,254	64,243	196,011	24.7	13.1	12.4	16.0
Top 1 Percent	1,082	0.7	1,356,690	402,239	954,451	29.7	17.4	15.4	25.6
Top 0.1 Percent	109	0.1	6,310,466	1,995,779	4,314,687	31.6	8.2	7.0	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 3.2

AMT Revenue (billions): 17.472

(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 2011 dollars): 20% \$17,543, 40% \$36,171, 60% \$62,899, 80% \$106,552, 90% \$153,309, 95% \$214,190, 99% \$545,727, 99.9% \$2,468,468.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	42,090	27.5	8,364	288	8,077	3.4	3.8	4.6	0.6
Second Quintile	34,198	22.3	22,971	2,084	20,887	9.1	8.5	9.7	3.7
Middle Quintile	29,853	19.5	42,243	6,547	35,695	15.5	13.6	14.5	10.1
Fourth Quintile	24,682	16.1	71,962	13,621	58,340	18.9	19.2	19.6	17.4
Top Quintile	21,617	14.1	236,294	60,664	175,630	25.7	55.2	51.8	68.0
All	153,077	100.0	60,484	12,600	47,885	20.8	100.0	100.0	100.0
<b>Addendum</b>									
80-90	10,845	7.1	111,982	23,679	88,303	21.2	13.1	13.1	13.3
90-95	5,328	3.5	160,667	36,747	123,920	22.9	9.3	9.0	10.2
95-99	4,338	2.8	285,994	72,376	213,618	25.3	13.4	12.6	16.3
Top 1 Percent	1,106	0.7	1,625,247	492,790	1,132,456	30.3	19.4	17.1	28.3
Top 0.1 Percent	111	0.1	7,846,362	2,512,975	5,333,387	32.0	9.4	8.1	14.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.2

AMT Revenue (billions): 22.378

(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 2011 dollars): 20% \$17,911, 40% \$36,715, 60% \$64,011, 80% \$109,411, 90% \$159,176, 95% \$224,772, 99% \$603,645, 99.9% \$2,900,781.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	40,971	26.7	8,757	318	8,439	3.6	3.6	4.4	0.6
Second Quintile	34,113	22.3	24,184	2,323	21,861	9.6	8.2	9.4	3.7
Middle Quintile	30,163	19.7	44,200	7,019	37,182	15.9	13.3	14.2	10.0
Fourth Quintile	24,917	16.3	75,716	14,416	61,301	19.0	18.8	19.3	17.0
Top Quintile	22,056	14.4	256,720	65,736	190,984	25.6	56.5	53.2	68.5
All	153,263	100.0	65,434	13,810	51,624	21.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,079	7.2	118,915	25,323	93,592	21.3	13.1	13.1	13.3
90-95	5,414	3.5	172,093	39,422	132,671	22.9	9.3	9.1	10.1
95-99	4,435	2.9	311,557	78,623	232,934	25.2	13.8	13.1	16.5
Top 1 Percent	1,128	0.7	1,800,631	538,249	1,262,382	29.9	20.3	18.0	28.7
Top 0.1 Percent	113	0.1	8,616,164	2,730,997	5,885,167	31.7	9.8	8.4	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.2

AMT Revenue (billions): 27.423

(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 2011 dollars): 20% \$18,212, 40% \$37,320, 60% \$65,204, 80% \$111,923, 90% \$165,083, 95% \$234,104, 99% \$645,331, 99.9% \$3,180,054.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	40,799	26.4	9,501	348	9,153	3.7	3.6	4.4	0.6
Second Quintile	34,455	22.3	25,844	2,588	23,256	10.0	8.3	9.4	4.0
Middle Quintile	30,546	19.8	46,482	7,413	39,069	16.0	13.2	14.0	10.0
Fourth Quintile	25,363	16.4	78,996	15,030	63,966	19.0	18.6	19.0	16.9
Top Quintile	22,472	14.6	272,689	68,606	204,082	25.2	56.8	53.7	68.3
All	154,369	100.0	69,926	14,614	55,311	20.9	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,282	7.3	124,668	26,411	98,257	21.2	13.0	13.0	13.2
90-95	5,549	3.6	181,207	41,148	140,059	22.7	9.3	9.1	10.1
95-99	4,500	2.9	329,771	82,345	247,426	25.0	13.8	13.0	16.4
Top 1 Percent	1,142	0.7	1,955,001	564,872	1,390,129	28.9	20.7	18.6	28.6
Top 0.1 Percent	114	0.1	9,618,739	2,923,103	6,695,636	30.4	10.2	8.9	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.3                      AMT Revenue (billions): 30.451

(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 2011 dollars): 20% \$18,907, 40% \$38,087, 60% \$65,612, 80% \$112,357, 90% \$167,102, 95% \$237,185, 99% \$655,928, 99.9% \$3,316,619.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	41,799	26.6	9,248	-31	9,279	-0.3	3.8	4.7	-0.1
Second Quintile	35,170	22.4	25,599	1,715	23,884	6.7	8.7	10.1	3.0
Middle Quintile	30,981	19.7	46,389	6,290	40,099	13.6	13.9	14.9	9.8
Fourth Quintile	25,578	16.3	79,187	13,749	65,438	17.4	19.6	20.1	17.6
Top Quintile	22,416	14.3	250,596	61,861	188,735	24.7	54.5	50.9	69.4
All	156,923	100.0	65,707	12,730	52,977	19.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,273	7.2	125,180	25,385	99,795	20.3	13.7	13.5	14.3
90-95	5,506	3.5	179,051	40,202	138,849	22.5	9.6	9.2	11.1
95-99	4,501	2.9	310,716	76,754	233,962	24.7	13.6	12.7	17.3
Top 1 Percent	1,136	0.7	1,603,829	469,830	1,133,998	29.3	17.7	15.5	26.7
Top 0.1 Percent	116	0.1	7,384,577	2,345,984	5,038,593	31.8	8.3	7.0	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (billions): 31.130

(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 2011 dollars): 20% \$18,065, 40% \$37,145, 60% \$64,140, 80% \$110,439, 90% \$163,832, 95% \$226,564, 99% \$581,796, 99.9% \$2,570,566.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	42,288	26.6	9,224	-146	9,370	-1.6	4.0	5.0	-0.4
Second Quintile	35,830	22.5	24,676	1,327	23,349	5.4	9.2	10.5	2.8
Middle Quintile	31,394	19.7	43,842	5,425	38,417	12.4	14.3	15.2	10.0
Fourth Quintile	25,946	16.3	76,286	12,422	63,864	16.3	20.5	20.9	18.9
Top Quintile	22,553	14.2	224,678	51,794	172,885	23.1	52.5	49.1	68.4
All	159,166	100.0	60,627	10,726	49,901	17.7	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,412	7.2	120,680	23,221	97,459	19.2	14.3	14.0	15.5
90-95	5,523	3.5	171,587	36,700	134,886	21.4	9.8	9.4	11.9
95-99	4,483	2.8	290,162	67,763	222,399	23.4	13.5	12.6	17.8
Top 1 Percent	1,135	0.7	1,270,077	349,459	920,619	27.5	14.9	13.2	23.2
Top 0.1 Percent	117	0.1	5,305,886	1,613,983	3,691,903	30.4	6.4	5.4	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (billions): 30.411

(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

(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 2011 dollars): 20% \$17,152, 40% \$33,837, 60% \$58,153, 80% \$101,167, 90% \$153,372, 95% \$202,681, 99% \$495,457, 99.9% \$1,890,168.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	42,963	26.6	9,110	-41	9,151	-0.5	3.9	4.7	-0.1
Second Quintile	36,517	22.6	24,538	1,401	23,136	5.7	8.8	10.2	2.8
Middle Quintile	31,907	19.8	44,199	5,641	38,558	12.8	13.9	14.8	9.8
Fourth Quintile	26,143	16.2	78,203	13,175	65,028	16.9	20.2	20.5	18.7
Top Quintile	22,923	14.2	236,518	55,027	181,490	23.3	53.5	50.1	68.6
All	161,515	100.0	62,774	11,381	51,393	18.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,602	7.2	125,667	24,674	100,993	19.6	14.4	14.1	15.6
90-95	5,611	3.5	177,443	38,680	138,763	21.8	9.8	9.4	11.8
95-99	4,554	2.8	304,528	71,258	233,271	23.4	13.7	12.8	17.7
Top 1 Percent	1,156	0.7	1,368,078	375,130	992,948	27.4	15.6	13.8	23.6
Top 0.1 Percent	118	0.1	5,885,210	1,805,568	4,079,642	30.7	6.9	5.8	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.1

AMT Revenue (billions): 36.007

(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 2011 dollars): 20% \$16,946, 40% \$33,841, 60% \$59,103, 80% \$103,339, 90% \$159,534, 95% \$207,231, 99% \$516,190, 99.9% \$2,003,101.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,661	26.6	9,187	75	9,112	0.8	3.8	4.5	0.2
Second Quintile	36,819	22.5	24,603	1,396	23,207	5.7	8.5	9.7	2.7
Middle Quintile	32,344	19.7	44,639	5,535	39,103	12.4	13.5	14.4	9.3
Fourth Quintile	26,761	16.3	79,524	13,078	66,446	16.5	19.9	20.3	18.1
Top Quintile	23,243	14.2	251,746	58,051	193,695	23.1	54.6	51.3	69.7
All	163,869	100.0	65,357	11,811	53,546	18.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,775	7.2	130,276	24,880	105,397	19.1	14.3	14.1	15.1
90-95	5,676	3.5	183,757	38,750	145,007	21.1	9.7	9.4	11.4
95-99	4,619	2.8	320,086	73,656	246,430	23.0	13.8	13.0	17.6
Top 1 Percent	1,173	0.7	1,530,773	422,915	1,107,857	27.6	16.8	14.8	25.6
Top 0.1 Percent	120	0.1	6,859,873	2,113,342	4,746,531	30.8	7.7	6.5	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.3

AMT Revenue (billions): 39.079

(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 2011 dollars): 20% \$16,812, 40% \$33,542, 60% \$59,486, 80% \$103,465, 90% \$163,173, 95% \$210,998, 99% \$532,613, 99.9% \$2,178,886.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,663	26.4	9,572	152	9,420	1.6	3.6	4.5	0.3
Second Quintile	37,050	22.4	25,295	1,819	23,475	7.2	8.1	9.5	2.9
Middle Quintile	32,849	19.9	45,950	6,422	39,528	14.0	13.1	14.1	8.9
Fourth Quintile	27,060	16.4	81,893	15,452	66,440	18.9	19.2	19.6	17.7
Top Quintile	23,575	14.3	275,386	70,260	205,125	25.5	56.2	52.6	70.1
All	165,201	100.0	69,939	14,295	55,645	20.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,894	7.2	137,086	30,864	106,221	22.5	14.1	13.7	15.5
90-95	5,764	3.5	191,432	47,384	144,048	24.8	9.6	9.0	11.6
95-99	4,723	2.9	344,096	88,835	255,260	25.8	14.1	13.1	17.8
Top 1 Percent	1,193	0.7	1,787,841	500,027	1,287,814	28.0	18.5	16.7	25.3
Top 0.1 Percent	122	0.1	8,534,016	2,590,202	5,943,814	30.4	9.0	7.9	13.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 31.2

AMT Revenue (billions): 131.813

(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 2011 dollars): 20% \$17,082, 40% \$34,078, 60% \$61,868, 80% \$104,110, 90% \$168,586, 95% \$215,481, 99% \$568,351, 99.9% \$2,467,357.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,362	26.1	10,122	377	9,745	3.7	3.7	4.6	0.6
Second Quintile	37,681	22.7	27,586	2,936	24,650	10.6	8.6	10.1	3.9
Middle Quintile	32,699	19.7	50,739	8,761	41,977	17.3	13.8	14.9	10.1
Fourth Quintile	27,208	16.4	87,197	18,589	68,608	21.3	19.7	20.3	17.8
Top Quintile	24,067	14.5	272,779	79,709	193,070	29.2	54.6	50.5	67.5
All	166,272	100.0	72,381	17,093	55,289	23.6	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,130	7.3	136,031	33,574	102,457	24.7	13.7	13.5	14.3
90-95	5,919	3.6	193,370	50,119	143,251	25.9	9.5	9.2	10.4
95-99	4,805	2.9	338,609	94,951	243,658	28.0	13.5	12.7	16.1
Top 1 Percent	1,213	0.7	1,767,267	625,172	1,142,094	35.4	17.8	15.1	26.7
Top 0.1 Percent	124	0.1	7,871,135	3,099,098	4,772,037	39.4	8.1	6.5	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 21.0

AMT Revenue (billions): 56.232

(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 2011 dollars): 20% \$17,910, 40% \$37,091, 60% \$64,533, 80% \$111,349, 90% \$160,384, 95% \$227,324, 99% \$593,011, 99.9% \$2,682,257.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,444	25.9	10,714	412	10,302	3.8	3.6	4.6	0.6
Second Quintile	37,933	22.7	29,195	3,268	25,927	11.2	8.6	10.0	4.0
Middle Quintile	32,974	19.7	53,557	9,462	44,094	17.7	13.7	14.8	10.0
Fourth Quintile	27,574	16.5	92,129	20,159	71,971	21.9	19.7	20.3	17.9
Top Quintile	24,301	14.5	290,913	86,201	204,712	29.6	54.8	50.8	67.4
All	167,479	100.0	77,069	18,562	58,506	24.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,197	7.3	143,736	36,125	107,610	25.1	13.6	13.4	14.2
90-95	5,988	3.6	203,953	53,840	150,112	26.4	9.5	9.2	10.4
95-99	4,875	2.9	357,538	102,057	255,481	28.5	13.5	12.7	16.0
Top 1 Percent	1,241	0.7	1,895,194	672,192	1,223,002	35.5	18.2	15.5	26.8
Top 0.1 Percent	127	0.1	8,607,656	3,390,148	5,217,508	39.4	8.4	6.7	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 23.7

AMT Revenue (billions): 64.456

(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 2011 dollars): 20% \$18,676, 40% \$38,673, 60% \$67,100, 80% \$116,226, 90% \$166,703, 95% \$236,442, 99% \$617,661, 99.9% \$2,804,887.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,801	25.9	11,368	447	10,921	3.9	3.7	4.6	0.6
Second Quintile	38,297	22.7	30,850	3,545	27,305	11.5	8.7	10.1	4.2
Middle Quintile	33,246	19.7	56,491	10,144	46,347	18.0	13.8	14.9	10.3
Fourth Quintile	27,764	16.4	97,100	21,538	75,562	22.2	19.8	20.3	18.3
Top Quintile	24,598	14.6	301,089	88,240	212,850	29.3	54.4	50.6	66.5
All	168,946	100.0	80,584	19,328	61,256	24.0	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,369	7.3	150,582	38,056	112,527	25.3	13.7	13.5	14.4
90-95	6,040	3.6	213,273	56,531	156,741	26.5	9.5	9.2	10.5
95-99	4,936	2.9	375,241	106,797	268,445	28.5	13.6	12.8	16.1
Top 1 Percent	1,253	0.7	1,918,232	663,450	1,254,783	34.6	17.7	15.2	25.5
Top 0.1 Percent	129	0.1	8,360,965	3,172,794	5,188,171	38.0	7.9	6.5	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 27.0

AMT Revenue (billions): 75.254

(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 2011 dollars): 20% \$19,452, 40% \$40,088, 60% \$69,465, 80% \$120,224, 90% \$170,951, 95% \$243,973, 99% \$633,380, 99.9% \$2,884,799.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	44,081	25.9	11,981	476	11,505	4.0	3.7	4.7	0.6
Second Quintile	38,660	22.7	32,327	3,778	28,549	11.7	8.7	10.1	4.2
Middle Quintile	33,612	19.7	59,253	10,806	48,447	18.2	13.9	15.0	10.5
Fourth Quintile	28,068	16.5	101,907	22,950	78,957	22.5	20.0	20.4	18.7
Top Quintile	24,806	14.6	312,509	91,351	221,158	29.2	54.1	50.4	65.8
All	170,508	100.0	84,047	20,205	63,842	24.0	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,465	7.3	157,391	40,144	117,246	25.5	13.7	13.4	14.5
90-95	6,089	3.6	221,733	59,160	162,574	26.7	9.4	9.1	10.5
95-99	4,983	2.9	391,755	111,991	279,763	28.6	13.6	12.8	16.2
Top 1 Percent	1,268	0.7	1,961,394	668,043	1,293,351	34.1	17.4	15.1	24.6
Top 0.1 Percent	130	0.1	8,312,441	3,097,433	5,215,009	37.3	7.5	6.2	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 30.2

AMT Revenue (billions): 86.476

(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 2011 dollars): 20% \$20,012, 40% \$41,195, 60% \$71,326, 80% \$123,970, 90% \$174,029, 95% \$250,815, 99% \$650,615, 99.9% \$2,971,706.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	44,195	25.7	12,652	511	12,141	4.0	3.7	4.7	0.6
Second Quintile	39,056	22.7	33,819	4,036	29,783	11.9	8.8	10.2	4.3
Middle Quintile	34,084	19.8	62,051	11,492	50,559	18.5	14.0	15.1	10.7
Fourth Quintile	28,245	16.4	106,258	24,374	81,884	22.9	19.9	20.3	18.8
Top Quintile	25,010	14.6	325,110	95,886	229,224	29.5	54.0	50.3	65.5
All	171,902	100.0	87,657	21,313	66,345	24.3	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,559	7.3	164,715	42,426	122,289	25.8	13.7	13.5	14.5
90-95	6,167	3.6	228,069	61,271	166,799	26.9	9.3	9.0	10.3
95-99	5,008	2.9	406,148	117,346	288,801	28.9	13.5	12.7	16.0
Top 1 Percent	1,276	0.7	2,055,060	705,244	1,349,816	34.3	17.4	15.1	24.6
Top 0.1 Percent	131	0.1	8,643,961	3,246,065	5,397,897	37.6	7.5	6.2	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 34.2

AMT Revenue (billions): 99.730

(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 2011 dollars): 20% \$20,524, 40% \$42,242, 60% \$72,724, 80% \$127,133, 90% \$176,692, 95% \$255,243, 99% \$667,085, 99.9% \$3,049,100.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	44,335	25.6	13,384	547	12,837	4.1	3.8	4.8	0.6
Second Quintile	39,471	22.8	35,424	4,296	31,128	12.1	8.8	10.3	4.4
Middle Quintile	34,351	19.8	64,821	12,178	52,644	18.8	14.1	15.1	10.8
Fourth Quintile	28,509	16.5	110,800	25,774	85,026	23.3	20.0	20.3	19.0
Top Quintile	25,279	14.6	336,615	99,371	237,244	29.5	53.8	50.2	65.0
All	173,293	100.0	91,304	22,300	69,004	24.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,659	7.3	171,493	44,510	126,983	26.0	13.7	13.4	14.6
90-95	6,263	3.6	234,342	63,436	170,907	27.1	9.3	9.0	10.3
95-99	5,069	2.9	419,321	121,561	297,760	29.0	13.4	12.6	16.0
Top 1 Percent	1,288	0.7	2,130,790	725,794	1,404,996	34.1	17.4	15.1	24.2
Top 0.1 Percent	132	0.1	8,916,980	3,318,686	5,598,294	37.2	7.4	6.2	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 38.7

AMT Revenue (billions): 114.777

(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 2011 dollars): 20% \$21,073, 40% \$43,084, 60% \$73,989, 80% \$129,839, 90% \$178,582, 95% \$257,933, 99% \$679,577, 99.9% \$3,113,954.

(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 T11-0091**  
**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	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	44,521	25.5	14,066	582	13,483	4.1	3.8	4.8	0.6
Second Quintile	39,876	22.8	36,960	4,537	32,423	12.3	8.9	10.3	4.5
Middle Quintile	34,615	19.8	67,581	12,895	54,686	19.1	14.1	15.1	11.0
Fourth Quintile	28,749	16.5	115,251	27,109	88,142	23.5	20.0	20.3	19.2
Top Quintile	25,530	14.6	348,637	102,967	245,670	29.5	53.7	50.1	64.6
All	174,680	100.0	94,935	23,283	71,652	24.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	12,780	7.3	178,727	46,707	132,020	26.1	13.8	13.5	14.7
90-95	6,319	3.6	241,619	65,993	175,625	27.3	9.2	8.9	10.3
95-99	5,129	2.9	433,359	126,011	307,348	29.1	13.4	12.6	15.9
Top 1 Percent	1,301	0.7	2,203,598	744,403	1,459,195	33.8	17.3	15.2	23.8
Top 0.1 Percent	133	0.1	9,144,987	3,370,702	5,774,285	36.9	7.4	6.2	11.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 43.3

AMT Revenue (billions): 131.599

(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 2011 dollars): 20% \$21,573, 40% \$43,780, 60% \$75,205, 80% \$132,265, 90% \$181,096, 95% \$261,061, 99% \$691,246, 99.9% \$3,163,290.

(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 T11-0091**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2020<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	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>	44,642	25.4	14,701	620	14,081	4.2	3.8	4.8	0.7
<b>Second Quintile</b>	40,312	22.9	38,420	4,746	33,674	12.4	8.9	10.4	4.5
<b>Middle Quintile</b>	34,901	19.8	70,315	13,620	56,694	19.4	14.1	15.1	11.1
<b>Fourth Quintile</b>	28,956	16.5	119,569	28,448	91,121	23.8	20.0	20.2	19.3
<b>Top Quintile</b>	25,798	14.7	361,047	106,768	254,279	29.6	53.7	50.2	64.4
<b>All</b>	176,061	100.0	98,590	24,303	74,287	24.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,901	7.3	186,051	49,056	136,995	26.4	13.8	13.5	14.8
<b>90-95</b>	6,392	3.6	249,171	68,475	180,696	27.5	9.2	8.8	10.2
<b>95-99</b>	5,191	3.0	448,373	130,776	317,597	29.2	13.4	12.6	15.9
<b>Top 1 Percent</b>	1,314	0.8	2,278,257	764,763	1,513,494	33.6	17.3	15.2	23.5
<b>Top 0.1 Percent</b>	135	0.1	9,416,300	3,444,224	5,972,076	36.6	7.3	6.1	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 47.5

AMT Revenue (billions): 150.369

(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 2011 dollars): 20% \$21,879, 40% \$44,479, 60% \$76,396, 80% \$134,249, 90% \$183,816, 95% \$262,707, 99% \$702,964, 99.9% \$3,210,104.

(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 T11-0091**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2021<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	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>	44,914	25.3	15,473	672	14,801	4.3	3.9	5.0	0.7
<b>Second Quintile</b>	41,386	23.3	39,807	4,992	34,815	12.5	9.3	10.9	4.6
<b>Middle Quintile</b>	35,161	19.8	73,507	14,660	58,847	19.9	14.6	15.7	11.4
<b>Fourth Quintile</b>	28,982	16.3	124,783	30,220	94,563	24.2	20.4	20.7	19.4
<b>Top Quintile</b>	25,395	14.3	365,180	113,012	252,168	31.0	52.3	48.4	63.7
<b>All</b>	177,436	100.0	99,897	25,393	74,503	25.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,702	7.2	193,566	52,789	140,778	27.3	13.9	13.5	14.9
<b>90-95</b>	6,350	3.6	256,712	72,124	184,588	28.1	9.2	8.9	10.2
<b>95-99</b>	5,076	2.9	459,778	139,301	320,478	30.3	13.2	12.3	15.7
<b>Top 1 Percent</b>	1,266	0.7	2,251,338	816,760	1,434,578	36.3	16.1	13.7	23.0
<b>Top 0.1 Percent</b>	128	0.1	9,170,723	3,695,942	5,474,781	40.3	6.6	5.3	10.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 51.2

AMT Revenue (billions): 172.552

(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 2011 dollars): 20% \$21,907, 40% \$45,357, 60% \$77,927, 80% \$137,216, 90% \$185,926, 95% \$271,105, 99% \$707,211, 99.9% \$3,119,317.

(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 T11-0091**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**by Cash Income Percentile, 2022<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	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>	45,051	25.2	16,303	736	15,566	4.5	4.0	5.1	0.7
<b>Second Quintile</b>	41,671	23.3	41,574	5,321	36,253	12.8	9.3	10.9	4.7
<b>Middle Quintile</b>	35,526	19.9	76,666	15,488	61,178	20.2	14.7	15.7	11.6
<b>Fourth Quintile</b>	29,306	16.4	129,798	31,860	97,938	24.6	20.5	20.8	19.7
<b>Top Quintile</b>	25,593	14.3	377,519	117,366	260,153	31.1	52.1	48.2	63.2
<b>All</b>	178,798	100.0	103,787	26,569	77,218	25.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,832	7.2	201,121	55,467	145,653	27.6	13.9	13.5	15.0
<b>90-95</b>	6,360	3.6	263,571	74,974	188,596	28.5	9.0	8.7	10.0
<b>95-99</b>	5,125	2.9	473,893	144,256	329,638	30.4	13.1	12.2	15.6
<b>Top 1 Percent</b>	1,275	0.7	2,333,770	843,668	1,490,102	36.2	16.0	13.8	22.6
<b>Top 0.1 Percent</b>	129	0.1	9,454,596	3,785,044	5,669,552	40.0	6.6	5.3	10.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 54.9

AMT Revenue (billions): 194.928

(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 2011 dollars): 20% \$22,500, 40% \$46,199, 60% \$79,088, 80% \$139,773, 90% \$187,266, 95% \$275,618, 99% \$721,341, 99.9% \$3,164,673.

(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.