

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2004 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	36,248	25.5	8,845	371	8,474	4.2	3.9	4.6	0.8
Second Quintile	31,184	21.9	22,626	2,264	20,362	10.0	8.5	9.6	4.1
Middle Quintile	28,616	20.1	42,077	6,699	35,378	15.9	14.5	15.3	11.2
Fourth Quintile	23,599	16.6	71,070	13,307	57,763	18.7	20.1	20.6	18.4
Top Quintile	20,696	14.5	215,045	53,806	161,239	25.0	53.4	50.4	65.3
All	142,439	100.0	58,508	11,974	46,534	20.5	100.0	100.0	100.0
Addendum									
80-90	10,419	7.3	108,737	22,606	86,131	20.8	13.6	13.5	13.8
90-95	5,074	3.6	152,822	34,556	118,266	22.6	9.3	9.1	10.3
95-99	4,144	2.9	262,575	65,136	197,439	24.8	13.1	12.3	15.8
Top 1 Percent	1,058	0.7	1,374,393	409,064	965,329	29.8	17.5	15.4	25.4
Top 0.1 Percent	107	0.1	6,404,086	2,031,001	4,373,085	31.7	8.2	7.1	12.7

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,467, 40% \$35,416, 60% \$62,077, 80% \$104,107, 90% \$149,114, 95% \$206,440, 99% \$524,390, 99.9% \$2,386,671.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2005¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	36,323	25.2	9,357	416	8,941	4.5	3.7	4.5	0.8
Second Quintile	31,574	21.9	23,822	2,469	21,353	10.4	8.2	9.3	4.0
Middle Quintile	28,996	20.1	44,147	7,158	36,989	16.2	14.0	14.8	10.7
Fourth Quintile	23,944	16.6	74,591	14,232	60,359	19.1	19.5	20.0	17.5
Top Quintile	21,170	14.7	238,281	61,448	176,833	25.8	55.0	51.8	66.9
All	144,049	100.0	63,718	13,500	50,218	21.2	100.0	100.0	100.0
Addendum									
80-90	10,633	7.4	114,552	24,211	90,341	21.1	13.3	13.3	13.2
90-95	5,193	3.6	162,003	37,186	124,816	23.0	9.2	9.0	9.9
95-99	4,258	3.0	287,509	73,445	214,063	25.6	13.3	12.6	16.1
Top 1 Percent	1,086	0.8	1,621,089	494,898	1,126,191	30.5	19.2	16.9	27.7
Top 0.1 Percent	109	0.1	7,729,361	2,493,807	5,235,555	32.3	9.2	7.9	14.0

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,873, 40% \$35,881, 60% \$62,961, 80% \$105,962, 90% \$152,423, 95% \$213,203, 99% \$571,623, 99.9% \$2,764,201.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2006¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	35,798	24.5	10,430	501	9,928	4.8	3.7	4.5	0.8
Second Quintile	32,622	22.4	25,934	2,800	23,135	10.8	8.4	9.5	4.3
Middle Quintile	29,524	20.2	46,885	7,539	39,345	16.1	13.8	14.7	10.4
Fourth Quintile	24,477	16.8	78,197	14,699	63,498	18.8	19.0	19.6	16.9
Top Quintile	21,646	14.8	257,232	66,523	190,709	25.9	55.3	52.1	67.5
All	145,901	100.0	68,957	14,626	54,331	21.2	100.0	100.0	100.0
Addendum									
80-90	10,880	7.5	120,692	25,874	94,818	21.4	13.1	13.0	13.2
90-95	5,301	3.6	171,526	39,599	131,927	23.1	9.0	8.8	9.8
95-99	4,350	3.0	308,983	78,914	230,069	25.5	13.4	12.6	16.1
Top 1 Percent	1,116	0.8	1,794,257	542,553	1,251,703	30.2	19.9	17.6	28.4
Top 0.1 Percent	112	0.1	8,736,299	2,808,556	5,927,743	32.2	9.7	8.4	14.7

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,149, 40% \$37,367, 60% \$64,319, 80% \$107,615, 90% \$156,361, 95% \$219,467, 99% \$599,878, 99.9% \$2,927,666.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2007¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	36,529	24.9	10,966	511	10,455	4.7	3.7	4.5	0.8
Second Quintile	32,893	22.4	26,830	2,792	24,038	10.4	8.3	9.4	4.1
Middle Quintile	29,157	19.9	49,154	8,033	41,122	16.3	13.4	14.2	10.4
Fourth Quintile	24,312	16.6	83,924	16,019	67,905	19.1	19.1	19.6	17.3
Top Quintile	21,961	15.0	271,811	69,226	202,585	25.5	55.8	52.7	67.4
All	146,580	100.0	72,992	15,396	57,595	21.1	100.0	100.0	100.0
Addendum									
80-90	11,012	7.5	129,550	27,776	101,773	21.4	13.3	13.3	13.6
90-95	5,397	3.7	183,964	42,334	141,629	23.0	9.3	9.1	10.1
95-99	4,426	3.0	329,011	83,492	245,519	25.4	13.6	12.9	16.4
Top 1 Percent	1,125	0.8	1,860,547	547,788	1,312,759	29.4	19.6	17.5	27.3
Top 0.1 Percent	114	0.1	8,743,560	2,712,942	6,030,618	31.0	9.3	8.1	13.7

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,468, 40% \$37,689, 60% \$66,465, 80% \$112,647, 90% \$163,109, 95% \$228,351, 99% \$620,234, 99.9% \$3,042,867.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2008 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	37,029	24.8	10,527	54	10,473	0.5	3.8	4.6	0.1
Second Quintile	33,155	22.2	26,258	1,960	24,298	7.5	8.4	9.6	3.2
Middle Quintile	30,424	20.4	48,100	6,614	41,486	13.8	14.1	15.0	10.1
Fourth Quintile	24,972	16.7	81,636	14,293	67,343	17.5	19.6	20.0	17.8
Top Quintile	21,940	14.7	258,117	62,705	195,412	24.3	54.4	51.0	68.7
All	149,537	100.0	69,573	13,395	56,179	19.3	100.0	100.0	100.0
Addendum									
80-90	11,161	7.5	129,185	25,667	103,518	19.9	13.9	13.8	14.3
90-95	5,249	3.5	184,555	41,858	142,697	22.7	9.3	8.9	11.0
95-99	4,401	2.9	318,833	78,681	240,153	24.7	13.5	12.6	17.3
Top 1 Percent	1,129	0.8	1,638,493	463,643	1,174,850	28.3	17.8	15.8	26.1
Top 0.1 Percent	114	0.1	7,721,802	2,340,675	5,381,127	30.3	8.4	7.3	13.3

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$18,221, 40% \$35,645, 60% \$63,318, 80% \$104,277, 90% \$162,715, 95% \$209,924, 99% \$542,104, 99.9% \$2,390,005.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	36,947	24.4	10,323	-91	10,415	-0.9	3.8	4.6	-0.2
Second Quintile	33,811	22.3	25,787	1,711	24,076	6.6	8.6	9.8	3.1
Middle Quintile	30,661	20.2	47,225	6,340	40,884	13.4	14.2	15.1	10.5
Fourth Quintile	25,415	16.8	81,289	14,001	67,288	17.2	20.3	20.6	19.2
Top Quintile	22,293	14.7	243,761	55,865	187,896	22.9	53.4	50.4	67.2
All	151,485	100.0	67,151	12,230	54,922	18.2	100.0	100.0	100.0
Addendum									
80-90	11,308	7.5	128,234	24,896	103,338	19.4	14.3	14.0	15.2
90-95	5,399	3.6	182,887	40,153	142,733	22.0	9.7	9.3	11.7
95-99	4,444	2.9	308,817	72,612	236,205	23.5	13.5	12.6	17.4
Top 1 Percent	1,142	0.8	1,421,970	371,531	1,050,439	26.1	16.0	14.4	22.9
Top 0.1 Percent	116	0.1	6,216,057	1,735,734	4,480,323	27.9	7.1	6.2	10.9

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,983, 40% \$35,188, 60% \$63,156, 80% \$104,403, 90% \$163,028, 95% \$207,739, 99% \$524,199, 99.9% \$2,083,935.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2010¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	37,187	24.2	10,410	1	10,409	0.0	3.6	4.5	0.0
Second Quintile	34,258	22.3	25,965	1,895	24,070	7.3	8.3	9.6	3.1
Middle Quintile	31,069	20.2	47,675	6,715	40,961	14.1	13.8	14.8	10.0
Fourth Quintile	25,876	16.9	82,850	15,216	67,634	18.4	20.0	20.3	18.9
Top Quintile	22,637	14.8	257,308	62,298	195,010	24.2	54.4	51.2	67.8
All	153,472	100.0	69,715	13,551	56,163	19.4	100.0	100.0	100.0
Addendum									
80-90	11,487	7.5	132,754	28,353	104,400	21.4	14.3	13.9	15.7
90-95	5,443	3.6	188,238	45,498	142,741	24.2	9.6	9.0	11.9
95-99	4,545	3.0	321,162	80,381	240,781	25.0	13.6	12.7	17.6
Top 1 Percent	1,163	0.8	1,560,914	405,440	1,155,474	26.0	17.0	15.6	22.7
Top 0.1 Percent	117	0.1	7,239,490	2,008,845	5,230,645	27.8	7.9	7.1	11.3

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,849, 40% \$34,849, 60% \$63,582, 80% \$104,505, 90% \$166,867, 95% \$209,667, 99% \$533,880, 99.9% \$2,213,059.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	37,292	24.0	10,481	494	9,987	4.7	3.5	4.3	0.7
Second Quintile	34,806	22.4	26,186	2,969	23,217	11.3	8.2	9.4	4.0
Middle Quintile	31,498	20.3	48,373	8,331	40,043	17.2	13.7	14.7	10.3
Fourth Quintile	26,231	16.9	84,329	17,827	66,502	21.1	19.9	20.3	18.3
Top Quintile	22,974	14.8	267,017	74,035	192,981	27.7	55.1	51.7	66.5
All	155,368	100.0	71,667	16,456	55,211	23.0	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	32,721	103,787	24.0	14.3	14.1	14.9
90-95	5,563	3.6	191,223	49,271	141,951	25.8	9.6	9.2	10.7
95-99	4,611	3.0	333,276	90,868	242,408	27.3	13.8	13.0	16.4
Top 1 Percent	1,175	0.8	1,657,137	534,003	1,123,134	32.2	17.5	15.4	24.5
Top 0.1 Percent	119	0.1	7,672,765	2,717,331	4,955,434	35.4	8.2	6.9	12.6

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$17,769, 40% \$34,786, 60% \$64,064, 80% \$104,744, 90% \$167,715, 95% \$210,968, 99% \$556,929, 99.9% \$2,359,664.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2012 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	38,450	24.4	11,600	608	10,992	5.2	3.7	4.6	0.8
Second Quintile	34,947	22.2	28,852	3,540	25,312	12.3	8.4	9.6	4.4
Middle Quintile	31,868	20.3	52,224	9,492	42,732	18.2	13.9	14.8	10.8
Fourth Quintile	26,646	16.9	88,978	19,130	69,848	21.5	19.8	20.3	18.2
Top Quintile	23,298	14.8	280,229	79,117	201,112	28.2	54.5	51.1	65.7
All	157,348	100.0	76,169	17,835	58,334	23.4	100.0	100.0	100.0
Addendum									
80-90	11,720	7.5	138,385	34,064	104,321	24.6	13.5	13.3	14.2
90-95	5,734	3.6	196,549	50,569	145,980	25.7	9.4	9.1	10.3
95-99	4,655	3.0	345,574	95,622	249,953	27.7	13.4	12.7	15.9
Top 1 Percent	1,190	0.8	1,825,188	595,948	1,229,240	32.7	18.1	15.9	25.3
Top 0.1 Percent	120	0.1	8,367,274	2,978,206	5,389,068	35.6	8.4	7.0	12.7

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,429, 40% \$37,634, 60% \$65,903, 80% \$112,079, 90% \$162,348, 95% \$227,254, 99% \$601,435, 99.9% \$2,737,383.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	38,935	24.4	11,951	630	11,321	5.3	3.7	4.6	0.8
Second Quintile	35,530	22.3	29,492	3,631	25,862	12.3	8.3	9.5	4.4
Middle Quintile	32,336	20.3	53,428	9,759	43,669	18.3	13.7	14.7	10.7
Fourth Quintile	27,082	17.0	91,635	19,830	71,805	21.6	19.7	20.2	18.2
Top Quintile	23,647	14.8	291,777	82,378	209,399	28.2	54.8	51.4	65.9
All	159,683	100.0	78,831	18,523	60,307	23.5	100.0	100.0	100.0
Addendum									
80-90	11,930	7.5	142,602	35,239	107,363	24.7	13.5	13.3	14.2
90-95	5,814	3.6	202,693	52,556	150,138	25.9	9.4	9.1	10.3
95-99	4,704	3.0	359,698	99,960	259,738	27.8	13.4	12.7	15.9
Top 1 Percent	1,200	0.8	1,939,600	626,398	1,313,202	32.3	18.5	16.4	25.4
Top 0.1 Percent	121	0.1	8,825,114	3,099,604	5,725,510	35.1	8.5	7.2	12.7

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,702, 40% \$38,042, 60% \$66,998, 80% \$114,484, 90% \$165,841, 95% \$232,394, 99% \$627,678, 99.9% \$2,890,926.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2014 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	39,416	24.4	12,314	666	11,648	5.4	3.7	4.6	0.9
Second Quintile	36,129	22.3	30,366	3,730	26,637	12.3	8.3	9.6	4.4
Middle Quintile	32,694	20.2	55,193	10,121	45,072	18.3	13.7	14.6	10.7
Fourth Quintile	27,378	16.9	95,202	20,866	74,337	21.9	19.8	20.2	18.4
Top Quintile	23,893	14.8	301,906	85,066	216,840	28.2	54.8	51.4	65.6
All	161,771	100.0	81,418	19,159	62,259	23.5	100.0	100.0	100.0
Addendum									
80-90	12,052	7.5	148,490	36,946	111,544	24.9	13.6	13.4	14.4
90-95	5,875	3.6	211,074	55,158	155,916	26.1	9.4	9.1	10.5
95-99	4,752	2.9	372,043	103,465	268,578	27.8	13.4	12.7	15.9
Top 1 Percent	1,215	0.8	1,988,880	635,143	1,353,737	31.9	18.3	16.3	24.9
Top 0.1 Percent	123	0.1	9,038,534	3,125,402	5,913,132	34.6	8.4	7.2	12.4

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$20,089, 40% \$38,687, 60% \$68,550, 80% \$117,819, 90% \$170,681, 95% \$239,045, 99% \$638,166, 99.9% \$2,947,064.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2015¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	39,885	24.3	12,695	687	12,008	5.4	3.7	4.6	0.8
Second Quintile	36,638	22.4	31,259	3,826	27,434	12.2	8.3	9.6	4.3
Middle Quintile	33,102	20.2	56,943	10,493	46,450	18.4	13.7	14.6	10.7
Fourth Quintile	27,739	16.9	98,723	21,881	76,842	22.2	19.9	20.3	18.7
Top Quintile	24,208	14.8	311,405	87,827	223,578	28.2	54.7	51.4	65.4
All	163,952	100.0	84,025	19,834	64,191	23.6	100.0	100.0	100.0
Addendum									
80-90	12,209	7.5	154,081	38,683	115,398	25.1	13.7	13.4	14.5
90-95	5,949	3.6	218,904	57,622	161,282	26.3	9.5	9.1	10.5
95-99	4,818	2.9	383,787	107,012	276,774	27.9	13.4	12.7	15.9
Top 1 Percent	1,231	0.8	2,034,990	645,967	1,389,023	31.7	18.2	16.3	24.5
Top 0.1 Percent	125	0.1	9,197,935	3,156,294	6,041,642	34.3	8.3	7.2	12.1

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$20,323, 40% \$39,194, 60% \$69,712, 80% \$120,295, 90% \$174,387, 95% \$243,909, 99% \$644,234, 99.9% \$2,984,083.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2016 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	40,218	24.2	13,076	714	12,362	5.5	3.7	4.5	0.9
Second Quintile	37,206	22.4	32,155	3,906	28,249	12.2	8.3	9.6	4.3
Middle Quintile	33,537	20.2	58,668	10,860	47,808	18.5	13.7	14.6	10.7
Fourth Quintile	28,127	16.9	102,130	22,822	79,308	22.4	20.0	20.3	18.9
Top Quintile	24,463	14.7	321,556	90,536	231,020	28.2	54.7	51.4	65.2
All	166,008	100.0	86,679	20,474	66,205	23.6	100.0	100.0	100.0
Addendum									
80-90	12,337	7.4	159,606	40,230	119,376	25.2	13.7	13.4	14.6
90-95	6,005	3.6	226,834	59,995	166,839	26.5	9.5	9.1	10.6
95-99	4,879	2.9	396,963	110,895	286,068	27.9	13.5	12.7	15.9
Top 1 Percent	1,243	0.8	2,090,660	657,491	1,433,169	31.5	18.1	16.2	24.0
Top 0.1 Percent	127	0.1	9,321,852	3,155,940	6,165,913	33.9	8.2	7.1	11.8

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$20,568, 40% \$39,591, 60% \$70,645, 80% \$122,340, 90% \$177,225, 95% \$248,081, 99% \$653,342, 99.9% \$3,026,935.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2017¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	40,705	24.2	13,512	745	12,767	5.5	3.7	4.5	0.9
Second Quintile	37,758	22.5	33,137	3,998	29,139	12.1	8.3	9.6	4.3
Middle Quintile	33,915	20.2	60,464	11,232	49,231	18.6	13.7	14.6	10.7
Fourth Quintile	28,437	16.9	105,717	23,827	81,890	22.5	20.0	20.3	19.1
Top Quintile	24,688	14.7	332,349	93,534	238,815	28.1	54.6	51.4	65.0
All	168,027	100.0	89,404	21,145	68,259	23.7	100.0	100.0	100.0
Addendum									
80-90	12,437	7.4	165,657	41,919	123,738	25.3	13.7	13.4	14.7
90-95	6,069	3.6	235,719	62,799	172,920	26.6	9.5	9.2	10.7
95-99	4,926	2.9	410,513	115,031	295,482	28.0	13.5	12.7	16.0
Top 1 Percent	1,257	0.8	2,141,178	668,153	1,473,025	31.2	17.9	16.2	23.7
Top 0.1 Percent	128	0.1	9,468,938	3,180,937	6,288,001	33.6	8.1	7.0	11.5

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) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$20,846, 40% \$39,988, 60% \$71,590, 80% \$124,539, 90% \$180,564, 95% \$252,295, 99% \$660,987, 99.9% \$3,049,618.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2018 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	41,066	24.2	13,943	779	13,164	5.6	3.7	4.5	0.9
Second Quintile	38,315	22.5	34,078	4,064	30,014	11.9	8.3	9.6	4.2
Middle Quintile	34,322	20.2	62,165	11,580	50,586	18.6	13.6	14.5	10.7
Fourth Quintile	28,720	16.9	109,299	24,789	84,510	22.7	20.0	20.3	19.2
Top Quintile	24,945	14.7	343,235	96,591	246,645	28.1	54.6	51.4	64.9
All	169,972	100.0	92,196	21,831	70,365	23.7	100.0	100.0	100.0
Addendum									
80-90	12,560	7.4	171,899	43,700	128,199	25.4	13.8	13.5	14.8
90-95	6,133	3.6	245,187	65,880	179,306	26.9	9.6	9.2	10.9
95-99	4,981	2.9	424,912	119,300	305,612	28.1	13.5	12.7	16.0
Top 1 Percent	1,271	0.8	2,189,773	678,565	1,511,208	31.0	17.8	16.1	23.2
Top 0.1 Percent	130	0.1	9,594,004	3,195,347	6,398,657	33.3	8.0	7.0	11.2

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$21,124, 40% \$40,283, 60% \$72,473, 80% \$126,597, 90% \$184,120, 95% \$257,480, 99% \$667,692, 99.9% \$3,080,933.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2019 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	41,495	24.1	14,385	803	13,582	5.6	3.7	4.5	0.9
Second Quintile	38,769	22.6	35,026	4,139	30,887	11.8	8.3	9.6	4.2
Middle Quintile	34,763	20.2	63,844	11,908	51,936	18.7	13.6	14.5	10.7
Fourth Quintile	28,990	16.9	113,073	25,798	87,275	22.8	20.1	20.3	19.3
Top Quintile	25,209	14.7	354,382	99,597	254,785	28.1	54.7	51.5	64.9
All	171,915	100.0	95,056	22,514	72,542	23.7	100.0	100.0	100.0
Addendum									
80-90	12,721	7.4	178,642	45,642	133,001	25.6	13.9	13.6	15.0
90-95	6,188	3.6	255,923	69,374	186,550	27.1	9.7	9.3	11.1
95-99	5,017	2.9	441,228	124,110	317,118	28.1	13.6	12.8	16.1
Top 1 Percent	1,284	0.8	2,231,343	684,240	1,547,103	30.7	17.5	15.9	22.7
Top 0.1 Percent	131	0.1	9,692,810	3,196,503	6,496,308	33.0	7.8	6.8	10.8

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$21,323, 40% \$40,526, 60% \$73,349, 80% \$128,836, 90% \$188,228, 95% \$264,100, 99% \$675,188, 99.9% \$3,096,907.

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

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

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

Table T09-0343
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Percentile, 2020 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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							
Lowest Quintile	41,815	24.1	14,797	835	13,961	5.7	3.6	4.5	0.9
Second Quintile	39,306	22.6	35,934	4,199	31,735	11.7	8.3	9.6	4.1
Middle Quintile	35,172	20.2	65,406	12,216	53,190	18.7	13.5	14.4	10.6
Fourth Quintile	29,327	16.9	116,607	26,807	89,800	23.0	20.1	20.3	19.4
Top Quintile	25,485	14.7	366,242	103,554	262,689	28.3	54.8	51.6	65.0
All	173,884	100.0	97,991	23,344	74,646	23.8	100.0	100.0	100.0
Addendum									
80-90	12,878	7.4	185,204	47,652	137,552	25.7	14.0	13.7	15.1
90-95	6,264	3.6	267,003	73,288	193,716	27.5	9.8	9.4	11.3
95-99	5,057	2.9	464,693	131,893	332,800	28.4	13.8	13.0	16.4
Top 1 Percent	1,286	0.7	2,275,113	699,244	1,575,870	30.7	17.2	15.6	22.2
Top 0.1 Percent	132	0.1	9,745,806	3,223,199	6,522,606	33.1	7.6	6.6	10.5

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

Number of AMT Taxpayers (millions): 37.5

AMT Revenue (billions): 114.540

(1) Calendar year.

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

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

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$21,459, 40% \$40,796, 60% \$73,967, 80% \$130,850, 90% \$192,070, 95% \$271,915, 99% \$692,175, 99.9% \$3,099,262.

(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.