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Table T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	16,867	10.7	5,698	310	5,388	5.4	0.8	1.0	0.2
10-20	24,202	15.4	15,471	831	14,640	5.4	3.1	3.9	0.7
20-30	21,129	13.4	25,711	2,759	22,952	10.7	4.5	5.3	2.1
30-40	16,119	10.2	36,076	5,364	30,712	14.9	4.9	5.4	3.1
40-50	12,811	8.1	46,449	8,028	38,421	17.3	5.0	5.4	3.7
50-75	22,730	14.5	63,828	12,406	51,422	19.4	12.1	12.7	10.1
75-100	14,433	9.2	89,794	19,253	70,541	21.4	10.8	11.1	9.9
100-200	20,762	13.2	140,646	34,519	106,127	24.5	24.4	24.0	25.5
200-500	5,989	3.8	294,838	80,450	214,388	27.3	14.7	14.0	17.2
500-1,000	1,052	0.7	703,124	200,682	502,442	28.5	6.2	5.8	7.5
More than 1,000	533	0.3	3,105,866	1,050,914	2,054,952	33.8	13.8	11.9	20.0
All	157,348	100.0	76,169	17,835	58,334	23.4	100.0	100.0	100.0
Addendum									
100-150	14,746	9.4	125,382	30,066	95,316	24.0	15.4	15.3	15.8
150-200	6,015	3.8	178,064	45,435	132,629	25.5	8.9	8.7	9.7
200-250	2,656	1.7	229,509	60,240	169,269	26.3	5.1	4.9	5.7
250-500	3,333	2.1	346,887	96,552	250,336	27.8	9.7	9.1	11.5

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

Number of AMT Taxpayers (millions): 18.2

AMT Revenue (billions): 46.9

(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 T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	12,093	17.5	5,684	483	5,201	8.5	2.3	2.7	0.8
10-20	14,849	21.5	15,322	1,394	13,928	9.1	7.5	8.9	3.0
20-30	11,214	16.3	25,573	3,702	21,871	14.5	9.5	10.5	6.0
30-40	7,581	11.0	36,006	6,638	29,367	18.4	9.0	9.6	7.3
40-50	5,967	8.7	46,386	9,504	36,882	20.5	9.2	9.4	8.2
50-75	8,814	12.8	62,955	14,497	48,458	23.0	18.4	18.3	18.4
75-100	3,630	5.3	88,784	22,839	65,945	25.7	10.7	10.3	11.9
100-200	3,425	5.0	136,925	37,103	99,822	27.1	15.5	14.7	18.3
200-500	789	1.1	299,674	86,826	212,849	29.0	7.8	7.2	9.9
500-1,000	138	0.2	695,858	220,104	475,753	31.6	3.2	2.8	4.4
More than 1,000	75	0.1	2,961,621	1,085,900	1,875,721	36.7	7.4	6.1	11.8
All	68,932	100.0	43,878	10,070	33,808	23.0	100.0	100.0	100.0
Addendum									
100-150	2,581	3.7	123,636	33,216	90,420	26.9	10.6	10.0	12.4
150-200	844	1.2	177,551	48,985	128,565	27.6	5.0	4.7	6.0
200-250	345	0.5	231,358	61,345	170,013	26.5	2.6	2.5	3.1
250-500	444	0.6	352,862	106,664	246,198	30.2	5.2	4.7	6.8

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

(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 T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	2,164	3.5	4,748	253	4,495	5.3	0.1	0.2	0.0
10-20	4,064	6.6	15,973	556	15,417	3.5	0.8	1.1	0.1
20-30	4,828	7.9	25,857	1,805	24,052	7.0	1.6	2.0	0.5
30-40	4,406	7.2	36,192	3,695	32,497	10.2	2.1	2.5	0.9
40-50	4,057	6.6	46,612	5,900	40,712	12.7	2.5	2.8	1.3
50-75	9,840	16.0	64,984	10,445	54,539	16.1	8.3	9.2	5.4
75-100	9,114	14.9	90,400	17,608	72,793	19.5	10.7	11.4	8.5
100-200	16,285	26.5	141,926	34,025	107,902	24.0	29.9	30.1	29.3
200-500	4,998	8.2	294,061	79,510	214,550	27.0	19.0	18.4	21.0
500-1,000	880	1.4	704,704	197,918	506,786	28.1	8.0	7.6	9.2
More than 1,000	437	0.7	3,067,872	1,022,887	2,044,985	33.3	17.3	15.3	23.6
All	61,357	100.0	126,020	30,802	95,218	24.4	100.0	100.0	100.0
Addendum									
100-150	11,313	18.4	125,955	29,293	96,662	23.3	18.4	18.7	17.5
150-200	4,973	8.1	178,259	44,788	133,470	25.1	11.5	11.4	11.8
200-250	2,224	3.6	229,265	60,081	169,184	26.2	6.6	6.4	7.1
250-500	2,774	4.5	346,016	95,089	250,927	27.5	12.4	11.9	14.0

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

(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 T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	2,467	10.1	6,622	-509	7,131	-7.7	1.6	2.1	-0.8
10-20	4,998	20.4	15,513	-717	16,230	-4.6	7.6	9.4	-2.2
20-30	4,757	19.4	25,869	1,347	24,521	5.2	12.0	13.6	3.9
30-40	3,777	15.4	36,040	4,554	31,487	12.6	13.3	13.8	10.4
40-50	2,442	10.0	46,392	7,651	38,742	16.5	11.1	11.0	11.3
50-75	3,577	14.6	62,829	12,248	50,581	19.5	21.9	21.1	26.4
75-100	1,399	5.7	88,811	20,042	68,769	22.6	12.1	11.2	16.9
100-200	895	3.7	132,422	33,071	99,351	25.0	11.6	10.4	17.9
200-500	150	0.6	294,067	75,703	218,363	25.7	4.3	3.8	6.9
500-1,000	24	0.1	684,765	182,664	502,101	26.7	1.6	1.4	2.6
More than 1,000	11	0.0	2,969,130	1,013,529	1,955,600	34.1	3.2	2.5	6.7
All	24,547	100.0	41,760	6,753	35,007	16.2	100.0	100.0	100.0
Addendum									
100-150	735	3.0	122,911	30,232	92,680	24.6	8.8	7.9	13.4
150-200	160	0.7	176,154	46,124	130,029	26.2	2.8	2.4	4.5
200-250	68	0.3	229,261	56,669	172,592	24.7	1.5	1.4	2.3
250-500	82	0.3	348,369	91,653	256,716	26.3	2.8	2.4	4.5

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

(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 T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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							
Less than 10	2,948	6.0	6,225	-702	6,927	-11.3	0.4	0.6	-0.2
10-20	5,596	11.4	15,695	-1,257	16,952	-8.0	1.9	2.7	-0.6
20-30	5,687	11.6	25,809	866	24,942	3.4	3.1	4.0	0.5
30-40	4,892	10.0	36,039	4,164	31,874	11.6	3.8	4.4	1.8
40-50	3,846	7.8	46,542	7,323	39,219	15.7	3.8	4.2	2.6
50-75	7,413	15.1	64,136	11,779	52,357	18.4	10.1	10.8	7.9
75-100	5,821	11.8	90,376	18,841	71,534	20.9	11.2	11.6	9.9
100-200	9,378	19.1	141,540	34,450	107,090	24.3	28.3	28.0	29.2
200-500	2,778	5.7	292,361	80,653	211,708	27.6	17.3	16.4	20.3
500-1,000	445	0.9	702,705	209,323	493,382	29.8	6.7	6.1	8.4
More than 1,000	207	0.4	3,097,146	1,075,055	2,022,090	34.7	13.7	11.7	20.1
All	49,155	100.0	95,419	22,487	72,932	23.6	100.0	100.0	100.0
Addendum									
100-150	6,582	13.4	125,861	29,735	96,126	23.6	17.7	17.7	17.7
150-200	2,796	5.7	178,454	45,552	132,902	25.5	10.6	10.4	11.5
200-250	1,275	2.6	229,944	61,171	168,773	26.6	6.3	6.0	7.1
250-500	1,502	3.1	345,352	97,193	248,159	28.1	11.1	10.4	13.2

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

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

(1) Calendar year.

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

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

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

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

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

Table T09-0345
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2009 dollars) 2	Tax Units 3		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income 4 (Dollars)	Average Federal Tax Rate 5	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							
Less than 10	2,290	7.5	6,340	200	6,140	3.2	0.6	0.8	0.1
10-20	6,436	21.1	15,603	430	15,173	2.8	4.3	5.3	0.6
20-30	5,081	16.6	25,455	1,300	24,155	5.1	5.6	6.6	1.4
30-40	3,028	9.9	35,926	2,458	33,468	6.8	4.7	5.5	1.6
40-50	2,243	7.3	46,389	3,850	42,539	8.3	4.5	5.2	1.9
50-75	4,407	14.4	64,259	7,631	56,627	11.9	12.2	13.5	7.3
75-100	2,503	8.2	88,731	13,878	74,853	15.6	9.6	10.1	7.5
100-200	3,022	9.9	141,022	29,874	111,149	21.2	18.4	18.2	19.5
200-500	1,130	3.7	303,653	79,668	223,985	26.2	14.8	13.7	19.4
500-1,000	246	0.8	708,629	197,368	511,261	27.9	7.5	6.8	10.5
More than 1,000	132	0.4	3,089,249	1,058,827	2,030,422	34.3	17.7	14.5	30.2
All	30,543	100.0	75,737	15,183	60,555	20.1	100.0	100.0	100.0
Addendum									
100-150	2,120	6.9	125,109	25,161	99,948	20.1	11.5	11.5	11.5
150-200	903	3.0	178,385	40,938	137,447	23.0	7.0	6.7	8.0
200-250	449	1.5	229,396	55,298	174,098	24.1	4.5	4.2	5.4
250-500	681	2.2	352,552	95,715	256,837	27.2	10.4	9.5	14.1

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

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

(1) Calendar year.

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

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

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

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

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