

Table T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile, 2010 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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	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
Addendum									
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): 36.0

(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile Adjusted for Family Size, 2010 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	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	35,731	22.1	8,452	-455	8,908	-5.4	3.0	3.8	-0.9
Second Quintile	33,493	20.7	21,984	760	21,223	3.5	7.3	8.6	1.4
Middle Quintile	32,533	20.1	39,246	4,468	34,777	11.4	12.6	13.6	7.9
Fourth Quintile	29,771	18.4	67,465	11,042	56,423	16.4	19.8	20.2	17.9
Top Quintile	28,925	17.9	201,912	46,740	155,172	23.2	57.6	54.1	73.6
All	161,515	100.0	62,774	11,381	51,393	18.1	100.0	100.0	100.0
Addendum									
80-90	14,509	9.0	106,581	21,139	85,441	19.8	15.3	14.9	16.7
90-95	7,207	4.5	154,052	33,188	120,864	21.5	11.0	10.5	13.0
95-99	5,782	3.6	260,537	60,545	199,992	23.2	14.9	13.9	19.1
Top 1 Percent	1,426	0.9	1,176,136	319,753	856,382	27.2	16.5	14.7	24.8
Top 0.1 Percent	142	0.1	5,118,751	1,545,965	3,572,786	30.2	7.2	6.1	12.0

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

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

(1) Calendar year.

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

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

(3) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,816, 40% \$22,534, 60% \$37,979, 80% \$63,835, 90% \$93,516, 95% \$130,057, 99% \$320,824, 99.9% \$1,233,356.

(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Percentile Adjusted for Family Size, 2010 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	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	23,398	29.9	6,774	122	6,652	1.8	6.1	7.2	0.7
Second Quintile	18,618	23.8	16,996	1,056	15,941	6.2	12.1	13.7	4.4
Middle Quintile	15,706	20.0	29,730	3,736	25,994	12.6	17.9	18.8	13.3
Fourth Quintile	11,384	14.5	47,348	8,552	38,796	18.1	20.6	20.3	22.0
Top Quintile	8,687	11.1	131,321	30,332	100,988	23.1	43.6	40.4	59.5
All	78,382	100.0	33,353	5,648	27,705	16.9	100.0	100.0	100.0
Addendum									
80-90	4,949	6.3	75,179	16,010	59,169	21.3	14.2	13.5	17.9
90-95	1,698	2.2	105,943	23,597	82,346	22.3	6.9	6.4	9.1
95-99	1,656	2.1	177,097	39,891	137,206	22.5	11.2	10.5	14.9
Top 1 Percent	384	0.5	769,341	203,382	565,959	26.4	11.3	10.0	17.7
Top 0.1 Percent	33	0.0	3,524,521	1,065,292	2,459,228	30.2	4.5	3.8	8.0

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

(1) Calendar year.

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

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

(3) 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,816, 40% \$22,534, 60% \$37,979, 80% \$63,835, 90% \$93,516, 95% \$130,057, 99% \$320,824, 99.9% \$1,233,356.

(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Percentile Adjusted for Family Size, 2010 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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Lowest Quintile	4,162	7.4	12,598	-1,314	13,912	-10.4	0.8	1.1	-0.4
Second Quintile	6,644	11.8	30,844	737	30,107	2.4	3.1	3.8	0.4
Middle Quintile	11,236	19.9	51,356	5,162	46,193	10.1	8.8	9.9	4.5
Fourth Quintile	15,398	27.2	82,885	12,821	70,065	15.5	19.5	20.6	15.4
Top Quintile	18,722	33.1	236,883	54,736	182,147	23.1	67.9	65.0	80.0
All	56,522	100.0	115,533	22,676	92,857	19.6	100.0	100.0	100.0
Addendum									
80-90	8,620	15.3	126,188	24,263	101,924	19.2	16.7	16.7	16.3
90-95	5,227	9.3	170,597	36,457	134,141	21.4	13.7	13.4	14.9
95-99	3,890	6.9	298,147	69,844	228,302	23.4	17.8	16.9	21.2
Top 1 Percent	984	1.7	1,316,768	359,118	957,650	27.3	19.8	18.0	27.6
Top 0.1 Percent	100	0.2	5,558,604	1,677,671	3,880,933	30.2	8.5	7.4	13.1

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

(1) Calendar year.

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

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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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$11,816, 40% \$22,534, 60% \$37,979, 80% \$63,835, 90% \$93,516, 95% \$130,057, 99% \$320,824, 99.9% \$1,233,356.

(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Percentile Adjusted for Family Size, 2010 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	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	7,940	33.0	11,242	-1,738	12,980	-15.5	10.8	13.7	-17.9
Second Quintile	7,773	32.3	26,403	-32	26,436	-0.1	24.8	27.3	-0.3
Middle Quintile	4,831	20.1	42,819	5,084	37,735	11.9	25.0	24.3	31.9
Fourth Quintile	2,358	9.8	67,968	11,776	56,192	17.3	19.3	17.6	36.1
Top Quintile	1,057	4.4	159,497	36,613	122,883	23.0	20.3	17.3	50.2
All	24,039	100.0	34,484	3,204	31,280	9.3	100.0	100.0	100.0
Addendum									
80-90	658	2.7	98,809	20,865	77,945	21.1	7.9	6.8	17.8
90-95	212	0.9	144,237	32,257	111,980	22.4	3.7	3.2	8.9
95-99	152	0.6	242,559	54,375	188,184	22.4	4.5	3.8	10.7
Top 1 Percent	34	0.1	1,053,050	287,838	765,212	27.3	4.3	3.5	12.8
Top 0.1 Percent	3	0.0	4,926,404	1,512,859	3,413,545	30.7	1.8	1.4	5.9

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

(1) Calendar year.

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(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Percentile Adjusted for Family Size, 2010 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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Lowest Quintile	9,643	20.0	12,053	-2,404	14,457	-19.9	2.9	4.2	-3.2
Second Quintile	10,560	21.9	30,006	-305	30,311	-1.0	7.9	9.7	-0.4
Middle Quintile	9,663	20.0	53,159	6,309	46,850	11.9	12.7	13.7	8.4
Fourth Quintile	9,702	20.1	89,725	15,225	74,500	17.0	21.6	21.8	20.3
Top Quintile	8,493	17.6	262,355	64,006	198,349	24.4	55.2	50.9	74.8
All	48,265	100.0	83,628	15,060	68,568	18.0	100.0	100.0	100.0
Addendum									
80-90	4,449	9.2	146,685	30,576	116,109	20.8	16.2	15.6	18.7
90-95	2,062	4.3	196,340	43,961	152,379	22.4	10.0	9.5	12.5
95-99	1,594	3.3	357,449	89,033	268,416	24.9	14.1	12.9	19.5
Top 1 Percent	387	0.8	1,552,157	452,028	1,100,128	29.1	14.9	12.9	24.1
Top 0.1 Percent	37	0.1	6,945,905	2,201,218	4,744,686	31.7	6.4	5.3	11.2

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

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

(1) Calendar year.

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(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 T11-0094
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Percentile Adjusted for Family Size, 2010 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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Lowest Quintile	5,392	15.5	8,500	36	8,464	0.4	2.2	2.5	0.1
Second Quintile	8,515	24.5	17,812	155	17,658	0.9	7.2	8.2	0.5
Middle Quintile	8,043	23.2	35,349	1,182	34,167	3.3	13.5	15.1	3.3
Fourth Quintile	6,315	18.2	62,532	5,741	56,791	9.2	18.7	19.7	12.7
Top Quintile	6,412	18.5	192,538	37,003	155,534	19.2	58.5	54.7	83.3
All	34,706	100.0	60,794	8,206	52,587	13.5	100.0	100.0	100.0
Addendum									
80-90	3,043	8.8	95,092	12,813	82,279	13.5	13.7	13.7	13.7
90-95	1,663	4.8	141,678	23,408	118,269	16.5	11.2	10.8	13.7
95-99	1,319	3.8	235,079	44,943	190,135	19.1	14.7	13.8	20.8
Top 1 Percent	387	1.1	1,032,077	258,511	773,566	25.1	18.9	16.4	35.1
Top 0.1 Percent	38	0.1	4,490,038	1,295,633	3,194,405	28.9	8.2	6.7	17.4

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

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

(1) Calendar year.

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

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

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(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.