

Table T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 24,457 | 14.9 | 5,898 | 89 | 5,810 | 1.5 | 1.4 | 1.6 | 0.1 |
| 10-20 | 28,266 | 17.3 | 14,998 | 144 | 14,854 | 1.0 | 4.0 | 4.8 | 0.2 |
| 20-30 | 20,763 | 12.7 | 24,923 | 1,408 | 23,515 | 5.7 | 4.8 | 5.6 | 1.5 |
| 30-40 | 17,188 | 10.5 | 34,760 | 3,432 | 31,328 | 9.9 | 5.6 | 6.1 | 3.1 |
| 40-50 | 13,691 | 8.4 | 44,748 | 5,534 | 39,213 | 12.4 | 5.7 | 6.1 | 3.9 |
| 50-75 | 19,752 | 12.1 | 62,065 | 9,260 | 52,805 | 14.9 | 11.5 | 11.9 | 9.5 |
| 75-100 | 13,684 | 8.4 | 85,915 | 14,492 | 71,423 | 16.9 | 11.0 | 11.1 | 10.3 |
| 100-200 | 18,322 | 11.2 | 140,324 | 27,540 | 112,783 | 19.6 | 24.0 | 23.6 | 26.1 |
| 200-500 | 5,366 | 3.3 | 294,445 | 66,938 | 227,507 | 22.7 | 14.8 | 13.9 | 18.6 |
| 500-1,000 | 907 | 0.6 | 686,468 | 167,201 | 519,267 | 24.4 | 5.8 | 5.4 | 7.8 |
| More than 1,000 | 433 | 0.3 | 2,906,843 | 844,996 | 2,061,847 | 29.1 | 11.8 | 10.2 | 18.9 |
| All | 163,869 | 100.0 | 65,357 | 11,811 | 53,546 | 18.1 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 11,232 | 6.9 | 120,345 | 22,376 | 97,968 | 18.6 | 12.6 | 12.5 | 13.0 |
| 150-200 | 7,090 | 4.3 | 171,974 | 35,722 | 136,252 | 20.8 | 11.4 | 11.0 | 13.1 |
| 200-250 | 2,144 | 1.3 | 216,528 | 45,299 | 171,229 | 20.9 | 4.3 | 4.2 | 5.0 |
| 250-500 | 3,222 | 2.0 | 346,300 | 81,379 | 264,920 | 23.5 | 10.4 | 9.7 | 13.5 |

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

Number of AMT Taxpayers (millions): 4.3

AMT Revenue (billions): 39.1

(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) 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 T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | |
| Less than 10 | 19,360 | 24.1 | 5,794 | 277 | 5,517 | 4.8 | 4.1 | 4.7 | 1.1 |
| 10-20 | 19,808 | 24.7 | 14,819 | 697 | 14,122 | 4.7 | 10.7 | 12.3 | 2.9 |
| 20-30 | 12,116 | 15.1 | 24,807 | 2,522 | 22,285 | 10.2 | 10.9 | 11.8 | 6.5 |
| 30-40 | 8,974 | 11.2 | 34,679 | 4,710 | 29,969 | 13.6 | 11.3 | 11.8 | 9.0 |
| 40-50 | 5,964 | 7.4 | 44,652 | 7,618 | 37,034 | 17.1 | 9.7 | 9.7 | 9.7 |
| 50-75 | 7,023 | 8.8 | 61,151 | 11,696 | 49,455 | 19.1 | 15.6 | 15.2 | 17.4 |
| 75-100 | 2,998 | 3.7 | 84,771 | 17,996 | 66,775 | 21.2 | 9.2 | 8.8 | 11.5 |
| 100-200 | 2,554 | 3.2 | 135,493 | 29,674 | 105,819 | 21.9 | 12.6 | 11.9 | 16.1 |
| 200-500 | 679 | 0.9 | 298,048 | 70,855 | 227,193 | 23.8 | 7.4 | 6.8 | 10.2 |
| 500-1,000 | 117 | 0.2 | 680,990 | 167,910 | 513,081 | 24.7 | 2.9 | 2.6 | 4.2 |
| More than 1,000 | 54 | 0.1 | 2,994,162 | 978,766 | 2,015,396 | 32.7 | 5.9 | 4.8 | 11.3 |
| All | 80,235 | 100.0 | 34,300 | 5,868 | 28,432 | 17.1 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 1,732 | 2.2 | 118,907 | 25,774 | 93,133 | 21.7 | 7.5 | 7.1 | 9.5 |
| 150-200 | 821 | 1.0 | 170,469 | 37,894 | 132,575 | 22.2 | 5.1 | 4.8 | 6.6 |
| 200-250 | 280 | 0.3 | 217,597 | 48,032 | 169,565 | 22.1 | 2.2 | 2.1 | 2.9 |
| 250-500 | 399 | 0.5 | 354,498 | 86,811 | 267,687 | 24.5 | 5.1 | 4.7 | 7.4 |

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) 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 T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | Percent of Total |
| Less than 10 | 1,469 | 2.6 | 5,327 | -104 | 5,430 | -2.0 | 0.1 | 0.1 | 0.0 |
| 10-20 | 2,703 | 4.8 | 15,680 | -521 | 16,201 | -3.3 | 0.6 | 0.8 | -0.1 |
| 20-30 | 3,378 | 6.0 | 25,178 | 80 | 25,098 | 0.3 | 1.2 | 1.5 | 0.0 |
| 30-40 | 3,963 | 7.0 | 35,096 | 1,610 | 33,486 | 4.6 | 2.0 | 2.4 | 0.5 |
| 40-50 | 4,983 | 8.8 | 45,043 | 3,162 | 41,882 | 7.0 | 3.3 | 3.8 | 1.2 |
| 50-75 | 9,785 | 17.3 | 63,042 | 7,486 | 55,556 | 11.9 | 8.9 | 9.8 | 5.4 |
| 75-100 | 9,374 | 16.5 | 86,496 | 13,244 | 73,252 | 15.3 | 11.7 | 12.3 | 9.2 |
| 100-200 | 15,014 | 26.5 | 141,559 | 27,169 | 114,390 | 19.2 | 30.7 | 30.8 | 30.3 |
| 200-500 | 4,529 | 8.0 | 294,076 | 66,374 | 227,702 | 22.6 | 19.3 | 18.5 | 22.3 |
| 500-1,000 | 760 | 1.3 | 687,868 | 167,219 | 520,649 | 24.3 | 7.6 | 7.1 | 9.5 |
| More than 1,000 | 361 | 0.6 | 2,827,391 | 804,315 | 2,023,076 | 28.5 | 14.8 | 13.1 | 21.6 |
| All | 56,662 | 100.0 | 122,041 | 23,755 | 98,286 | 19.5 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 8,954 | 15.8 | 120,825 | 21,631 | 99,195 | 17.9 | 15.6 | 15.9 | 14.4 |
| 150-200 | 6,059 | 10.7 | 172,200 | 35,354 | 136,846 | 20.5 | 15.1 | 14.9 | 15.9 |
| 200-250 | 1,803 | 3.2 | 216,389 | 44,739 | 171,651 | 20.7 | 5.6 | 5.6 | 6.0 |
| 250-500 | 2,726 | 4.8 | 345,470 | 80,689 | 264,781 | 23.4 | 13.6 | 13.0 | 16.3 |

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) 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 T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | |
| Less than 10 | 3,465 | 14.2 | 6,710 | -908 | 7,618 | -13.5 | 2.7 | 3.4 | -4.0 |
| 10-20 | 5,465 | 22.4 | 15,268 | -1,618 | 16,885 | -10.6 | 9.6 | 11.7 | -11.2 |
| 20-30 | 4,876 | 20.0 | 25,027 | -605 | 25,632 | -2.4 | 14.1 | 15.9 | -3.7 |
| 30-40 | 3,748 | 15.4 | 34,564 | 1,995 | 32,569 | 5.8 | 15.0 | 15.5 | 9.5 |
| 40-50 | 2,382 | 9.8 | 44,489 | 4,996 | 39,492 | 11.2 | 12.3 | 12.0 | 15.1 |
| 50-75 | 2,528 | 10.4 | 60,717 | 8,968 | 51,749 | 14.8 | 17.7 | 16.6 | 28.7 |
| 75-100 | 1,092 | 4.5 | 84,509 | 15,025 | 69,484 | 17.8 | 10.7 | 9.7 | 20.8 |
| 100-200 | 633 | 2.6 | 131,174 | 27,085 | 104,088 | 20.7 | 9.6 | 8.4 | 21.7 |
| 200-500 | 120 | 0.5 | 289,344 | 65,647 | 223,698 | 22.7 | 4.0 | 3.4 | 10.0 |
| 500-1,000 | 20 | 0.1 | 662,717 | 152,006 | 510,711 | 22.9 | 1.5 | 1.3 | 3.8 |
| More than 1,000 | 9 | 0.0 | 2,823,081 | 836,670 | 1,986,410 | 29.6 | 2.9 | 2.3 | 9.4 |
| All | 24,414 | 100.0 | 35,432 | 3,238 | 32,194 | 9.1 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 460 | 1.9 | 116,210 | 23,225 | 92,985 | 20.0 | 6.2 | 5.4 | 13.5 |
| 150-200 | 173 | 0.7 | 170,976 | 37,352 | 133,624 | 21.8 | 3.4 | 2.9 | 8.2 |
| 200-250 | 49 | 0.2 | 216,071 | 47,997 | 168,074 | 22.2 | 1.2 | 1.0 | 2.9 |
| 250-500 | 72 | 0.3 | 338,917 | 77,588 | 261,329 | 22.9 | 2.8 | 2.4 | 7.0 |

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) 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 T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | |
| Less than 10 | 3,818 | 7.9 | 6,240 | -1,227 | 7,467 | -19.7 | 0.6 | 0.8 | -0.6 |
| 10-20 | 5,749 | 11.9 | 15,486 | -2,556 | 18,042 | -16.5 | 2.1 | 3.0 | -2.0 |
| 20-30 | 5,818 | 12.0 | 25,108 | -1,428 | 26,536 | -5.7 | 3.5 | 4.5 | -1.1 |
| 30-40 | 5,069 | 10.5 | 34,703 | 1,180 | 33,523 | 3.4 | 4.2 | 4.9 | 0.8 |
| 40-50 | 4,083 | 8.4 | 44,647 | 3,839 | 40,808 | 8.6 | 4.3 | 4.8 | 2.1 |
| 50-75 | 6,557 | 13.6 | 62,489 | 8,155 | 54,334 | 13.1 | 9.7 | 10.3 | 7.1 |
| 75-100 | 5,473 | 11.3 | 85,937 | 13,485 | 72,452 | 15.7 | 11.2 | 11.4 | 9.9 |
| 100-200 | 8,493 | 17.6 | 141,033 | 27,219 | 113,815 | 19.3 | 28.4 | 27.9 | 30.9 |
| 200-500 | 2,554 | 5.3 | 293,197 | 68,158 | 225,039 | 23.3 | 17.8 | 16.6 | 23.3 |
| 500-1,000 | 404 | 0.8 | 690,964 | 177,171 | 513,794 | 25.6 | 6.6 | 6.0 | 9.6 |
| More than 1,000 | 177 | 0.4 | 2,823,394 | 843,496 | 1,979,898 | 29.9 | 11.9 | 10.1 | 20.0 |
| All | 48,380 | 100.0 | 87,155 | 15,470 | 71,685 | 17.8 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 5,108 | 10.6 | 120,292 | 21,615 | 98,678 | 18.0 | 14.6 | 14.5 | 14.8 |
| 150-200 | 3,385 | 7.0 | 172,328 | 35,674 | 136,653 | 20.7 | 13.8 | 13.3 | 16.1 |
| 200-250 | 1,025 | 2.1 | 216,117 | 45,893 | 170,224 | 21.2 | 5.3 | 5.0 | 6.3 |
| 250-500 | 1,530 | 3.2 | 344,845 | 83,077 | 261,768 | 24.1 | 12.5 | 11.5 | 17.0 |

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.

(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 T11-0095
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Level, 2011 ¹

| Cash Income Level (thousands of 2011 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 | Share of Post- Tax Income | Share of Federal Taxes |
|--|------------------------|---------------------|--------------------------------|---|--|---|-----------------------------|------------------------------|---------------------------|
| | Number (thousands) | Percent of Total | | | | | Percent of Total | Percent of Total | |
| Less than 10 | 3,246 | 9.1 | 6,597 | 53 | 6,543 | 0.8 | 1.0 | 1.1 | 0.1 |
| 10-20 | 8,807 | 24.8 | 14,675 | 102 | 14,573 | 0.7 | 5.7 | 6.6 | 0.3 |
| 20-30 | 4,635 | 13.0 | 24,605 | 539 | 24,066 | 2.2 | 5.1 | 5.8 | 0.8 |
| 30-40 | 3,579 | 10.1 | 34,628 | 1,376 | 33,253 | 4.0 | 5.5 | 6.2 | 1.5 |
| 40-50 | 2,957 | 8.3 | 45,236 | 2,260 | 42,976 | 5.0 | 5.9 | 6.6 | 2.1 |
| 50-75 | 4,677 | 13.2 | 61,976 | 5,500 | 56,477 | 8.9 | 12.9 | 13.7 | 8.0 |
| 75-100 | 2,878 | 8.1 | 86,127 | 10,464 | 75,664 | 12.2 | 11.0 | 11.3 | 9.4 |
| 100-200 | 3,397 | 9.6 | 139,164 | 22,230 | 116,934 | 16.0 | 21.0 | 20.6 | 23.6 |
| 200-500 | 1,035 | 2.9 | 296,495 | 60,300 | 236,196 | 20.3 | 13.6 | 12.7 | 19.5 |
| 500-1,000 | 196 | 0.6 | 675,363 | 147,208 | 528,155 | 21.8 | 5.9 | 5.4 | 9.0 |
| More than 1,000 | 95 | 0.3 | 2,953,404 | 864,856 | 2,088,548 | 29.3 | 12.5 | 10.3 | 25.8 |
| All | 35,530 | 100.0 | 63,396 | 9,019 | 54,378 | 14.2 | 100.0 | 100.0 | 100.0 |
| Addendum | | | | | | | | | |
| 100-150 | 2,189 | 6.2 | 121,023 | 18,118 | 102,905 | 15.0 | 11.8 | 11.7 | 12.4 |
| 150-200 | 1,208 | 3.4 | 172,027 | 29,697 | 142,330 | 17.3 | 9.2 | 8.9 | 11.2 |
| 200-250 | 405 | 1.1 | 217,919 | 40,356 | 177,563 | 18.5 | 3.9 | 3.7 | 5.1 |
| 250-500 | 630 | 1.8 | 346,990 | 74,050 | 272,940 | 21.1 | 9.7 | 8.9 | 14.4 |

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>

(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.