

Table T11-0097
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 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	23,654	14.3	6,045	141	5,904	2.3	1.2	1.5	0.1
10-20	28,341	17.2	15,232	289	14,943	1.9	3.7	4.6	0.4
20-30	20,820	12.6	25,240	1,770	23,470	7.0	4.6	5.3	1.6
30-40	17,491	10.6	35,253	3,994	31,259	11.3	5.3	6.0	3.0
40-50	13,844	8.4	45,338	6,375	38,964	14.1	5.4	5.9	3.7
50-75	20,187	12.2	63,169	10,581	52,588	16.8	11.0	11.6	9.0
75-100	13,838	8.4	87,271	16,644	70,627	19.1	10.5	10.6	9.8
100-200	18,707	11.3	143,999	33,094	110,905	23.0	23.3	22.6	26.2
200-500	5,808	3.5	301,476	77,627	223,849	25.8	15.2	14.1	19.1
500-1,000	1,003	0.6	700,511	175,855	524,656	25.1	6.1	5.7	7.5
More than 1,000	503	0.3	3,175,826	919,667	2,256,159	29.0	13.8	12.4	19.6
All	165,201	100.0	69,939	14,295	55,645	20.4	100.0	100.0	100.0
Addendum									
100-150	10,780	6.5	121,555	26,230	95,325	21.6	11.3	11.2	12.0
150-200	7,928	4.8	174,518	42,428	132,091	24.3	12.0	11.4	14.2
200-250	2,305	1.4	218,339	53,424	164,915	24.5	4.4	4.1	5.2
250-500	3,502	2.1	356,202	93,594	262,608	26.3	10.8	10.0	13.9

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

Number of AMT Taxpayers (millions): 31.2

AMT Revenue (billions): 131.8

(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 T11-0097
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 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	18,677	23.2	5,934	350	5,584	5.9	3.8	4.4	1.2
10-20	19,704	24.4	15,064	848	14,216	5.6	10.1	11.8	3.0
20-30	12,248	15.2	25,068	2,788	22,280	11.1	10.5	11.5	6.2
30-40	9,316	11.6	35,203	5,216	29,987	14.8	11.2	11.7	8.8
40-50	6,007	7.5	45,161	8,405	36,756	18.6	9.3	9.3	9.2
50-75	7,366	9.1	62,176	12,952	49,224	20.8	15.6	15.2	17.3
75-100	3,136	3.9	86,024	19,857	66,167	23.1	9.2	8.7	11.3
100-200	2,656	3.3	139,722	33,252	106,470	23.8	12.7	11.9	16.1
200-500	714	0.9	307,687	78,810	228,877	25.6	7.5	6.9	10.2
500-1,000	138	0.2	678,159	171,716	506,442	25.3	3.2	2.9	4.3
More than 1,000	67	0.1	3,141,069	1,008,913	2,132,156	32.1	7.2	6.0	12.2
All	80,620	100.0	36,344	6,826	29,519	18.8	100.0	100.0	100.0
Addendum									
100-150	1,691	2.1	120,097	28,164	91,933	23.5	6.9	6.5	8.7
150-200	965	1.2	174,097	42,160	131,937	24.2	5.7	5.4	7.4
200-250	286	0.4	221,588	53,495	168,094	24.2	2.2	2.0	2.8
250-500	429	0.5	365,038	95,608	269,430	26.2	5.3	4.9	7.5

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 T11-0097
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 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	1,412	2.5	5,472	-129	5,601	-2.4	0.1	0.1	0.0
10-20	2,711	4.7	15,812	-347	16,159	-2.2	0.6	0.8	-0.1
20-30	3,358	5.9	25,426	437	24,989	1.7	1.1	1.4	0.1
30-40	3,936	6.9	35,482	2,143	33,339	6.0	1.9	2.2	0.5
40-50	4,904	8.6	45,674	3,885	41,790	8.5	3.0	3.5	1.2
50-75	9,775	17.1	64,093	8,588	55,505	13.4	8.3	9.3	5.1
75-100	9,326	16.3	87,934	15,330	72,605	17.4	10.9	11.6	8.6
100-200	15,280	26.7	145,189	33,082	112,107	22.8	29.5	29.3	30.5
200-500	4,920	8.6	300,780	77,548	223,233	25.8	19.7	18.8	23.0
500-1,000	831	1.5	704,723	176,749	527,974	25.1	7.8	7.5	8.9
More than 1,000	416	0.7	3,104,064	882,209	2,221,855	28.4	17.2	15.8	22.2
All	57,183	100.0	131,340	28,980	102,359	22.1	100.0	100.0	100.0
Addendum									
100-150	8,547	14.9	122,005	25,734	96,270	21.1	13.9	14.1	13.3
150-200	6,733	11.8	174,620	42,410	132,211	24.3	15.7	15.2	17.2
200-250	1,950	3.4	217,878	53,311	164,567	24.5	5.7	5.5	6.3
250-500	2,970	5.2	355,214	93,463	261,751	26.3	14.0	13.3	16.8

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 T11-0097
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 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	3,397	13.7	6,878	-922	7,800	-13.4	2.6	3.3	-3.0
10-20	5,620	22.6	15,507	-1,464	16,971	-9.4	9.5	11.8	-7.8
20-30	4,820	19.4	25,513	-73	25,586	-0.3	13.4	15.2	-0.3
30-40	3,780	15.2	35,084	2,616	32,468	7.5	14.5	15.1	9.3
40-50	2,556	10.3	45,194	6,005	39,189	13.3	12.6	12.4	14.5
50-75	2,617	10.5	62,439	10,806	51,633	17.3	17.8	16.7	26.7
75-100	1,162	4.7	85,840	17,891	67,949	20.8	10.9	9.7	19.6
100-200	643	2.6	134,826	32,121	102,705	23.8	9.5	8.2	19.5
200-500	131	0.5	294,742	73,621	221,120	25.0	4.2	3.6	9.1
500-1,000	24	0.1	678,200	163,346	514,855	24.1	1.8	1.5	3.7
More than 1,000	10	0.0	3,014,509	883,072	2,131,437	29.3	3.4	2.7	8.7
All	24,826	100.0	36,919	4,270	32,649	11.6	100.0	100.0	100.0
Addendum									
100-150	452	1.8	118,547	27,393	91,153	23.1	5.9	5.1	11.7
150-200	191	0.8	173,471	43,344	130,128	25.0	3.6	3.1	7.8
200-250	54	0.2	218,373	54,641	163,732	25.0	1.3	1.1	2.8
250-500	76	0.3	348,929	87,089	261,840	25.0	2.9	2.5	6.3

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 T11-0097
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 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	3,846	7.9	6,428	-1,218	7,646	-19.0	0.6	0.8	-0.5
10-20	5,948	12.2	15,742	-2,370	18,112	-15.1	2.1	3.0	-1.5
20-30	5,713	11.7	25,506	-941	26,447	-3.7	3.3	4.3	-0.6
30-40	5,081	10.4	35,137	1,833	33,305	5.2	4.0	4.8	1.0
40-50	4,169	8.6	45,275	4,862	40,413	10.7	4.2	4.8	2.2
50-75	6,587	13.5	63,896	9,835	54,061	15.4	9.4	10.0	7.0
75-100	5,463	11.2	87,562	16,326	71,236	18.6	10.7	11.0	9.6
100-200	8,400	17.3	145,248	34,351	110,897	23.7	27.2	26.2	31.1
200-500	2,702	5.6	300,076	80,231	219,845	26.7	18.1	16.7	23.3
500-1,000	430	0.9	708,894	187,240	521,654	26.4	6.8	6.3	8.7
More than 1,000	199	0.4	3,113,066	921,759	2,191,307	29.6	13.8	12.3	19.7
All	48,707	100.0	91,956	19,077	72,879	20.8	100.0	100.0	100.0
Addendum									
100-150	4,695	9.6	122,012	26,891	95,122	22.0	12.8	12.6	13.6
150-200	3,705	7.6	174,691	43,805	130,886	25.1	14.5	13.7	17.5
200-250	1,077	2.2	217,468	55,595	161,874	25.6	5.2	4.9	6.4
250-500	1,625	3.3	354,791	96,548	258,252	27.2	12.9	11.8	16.9

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 T11-0097
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 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	3,154	8.7	6,651	51	6,600	0.8	0.8	1.0	0.0
10-20	8,698	24.0	14,806	120	14,686	0.8	5.1	6.1	0.3
20-30	4,924	13.6	24,706	598	24,107	2.4	4.9	5.6	0.7
30-40	3,727	10.3	35,197	1,615	33,582	4.6	5.2	5.9	1.5
40-50	2,930	8.1	45,938	2,571	43,367	5.6	5.4	6.0	1.9
50-75	4,733	13.0	62,567	5,935	56,632	9.5	11.8	12.7	7.0
75-100	2,996	8.3	87,118	11,442	75,676	13.1	10.4	10.8	8.5
100-200	3,598	9.9	142,540	25,424	117,117	17.8	20.4	20.0	22.7
200-500	1,179	3.3	304,739	69,618	235,121	22.9	14.3	13.2	20.3
500-1,000	229	0.6	685,254	159,470	525,783	23.3	6.3	5.7	9.1
More than 1,000	122	0.3	3,174,793	928,276	2,246,517	29.2	15.5	13.0	28.1
All	36,319	100.0	69,121	11,119	58,003	16.1	100.0	100.0	100.0
Addendum									
100-150	2,158	5.9	121,098	19,756	101,343	16.3	10.4	10.4	10.6
150-200	1,440	4.0	174,666	33,928	140,738	19.4	10.0	9.6	12.1
200-250	461	1.3	220,614	47,218	173,396	21.4	4.0	3.8	5.4
250-500	718	2.0	358,699	84,733	273,967	23.4	10.3	9.4	14.9

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.