

Table T12-0180
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 2012 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	17,980	11.4	5,401	75	5,325	1.4	1.0	1.2	0.1
10-20	25,804	16.4	14,703	118	14,585	0.8	3.7	4.5	0.2
20-30	19,746	12.5	24,355	1,285	23,071	5.3	4.7	5.5	1.3
30-40	16,886	10.7	34,393	3,335	31,058	9.7	5.7	6.3	3.0
40-50	13,708	8.7	44,119	5,335	38,784	12.1	5.9	6.4	3.9
50-75	23,398	14.8	60,397	9,171	51,227	15.2	13.8	14.4	11.3
75-100	14,184	9.0	85,129	14,813	70,317	17.4	11.8	12.0	11.1
100-200	19,240	12.2	131,412	26,621	104,790	20.3	24.8	24.3	26.9
200-500	4,745	3.0	277,490	67,547	209,944	24.3	12.9	12.0	16.9
500-1,000	727	0.5	662,083	185,434	476,649	28.0	4.7	4.2	7.1
More than 1,000	382	0.2	3,056,246	912,252	2,143,994	29.9	11.4	9.8	18.3
All	157,683	100.0	64,796	12,060	52,737	18.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions): 4.3

AMT Revenue (\$ billions): 33.156

(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 T12-0180
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 2012 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	13,944	19.1	5,340	269	5,072	5.0	2.8	3.3	0.8
10-20	17,688	24.2	14,545	757	13,788	5.2	9.8	11.4	2.9
20-30	11,203	15.4	24,195	2,483	21,713	10.3	10.4	11.3	5.9
30-40	8,793	12.1	34,311	4,611	29,701	13.4	11.5	12.2	8.7
40-50	6,019	8.3	43,999	7,453	36,546	16.9	10.1	10.2	9.6
50-75	8,410	11.5	59,605	11,621	47,984	19.5	19.2	18.8	20.9
75-100	3,166	4.3	84,371	18,473	65,898	21.9	10.2	9.7	12.5
100-200	2,579	3.5	128,071	30,057	98,015	23.5	12.6	11.8	16.6
200-500	563	0.8	280,364	73,682	206,681	26.3	6.0	5.4	8.9
500-1,000	84	0.1	670,374	186,415	483,959	27.8	2.2	1.9	3.4
More than 1,000	48	0.1	3,051,127	966,613	2,084,515	31.7	5.6	4.7	9.9
All	72,966	100.0	35,876	6,417	29,459	17.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(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 T12-0180
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 2012 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	1,745	2.9	4,566	3	4,563	0.1	0.1	0.2	0.0
10-20	3,227	5.4	15,277	-328	15,606	-2.2	0.8	1.0	-0.1
20-30	3,779	6.3	24,605	23	24,582	0.1	1.4	1.8	0.0
30-40	4,109	6.9	34,624	1,425	33,200	4.1	2.2	2.6	0.5
40-50	4,937	8.3	44,406	2,814	41,592	6.3	3.3	3.9	1.1
50-75	11,243	18.8	61,229	7,184	54,045	11.7	10.5	11.5	6.2
75-100	9,640	16.1	85,554	13,465	72,088	15.7	12.5	13.2	9.9
100-200	15,797	26.4	132,285	25,921	106,365	19.6	31.8	31.9	31.3
200-500	4,031	6.7	277,187	66,557	210,630	24.0	17.0	16.1	20.5
500-1,000	619	1.0	661,041	185,583	475,458	28.1	6.2	5.6	8.8
More than 1,000	318	0.5	3,015,673	894,480	2,121,193	29.7	14.6	12.8	21.8
All	59,764	100.0	110,036	21,884	88,151	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(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 T12-0180
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 2012 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	2,160	9.6	6,460	-1,142	7,602	-17.7	1.6	2.1	-2.8
10-20	4,626	20.5	14,879	-2,111	16,990	-14.2	7.9	10.1	-11.0
20-30	4,447	19.7	24,531	-801	25,332	-3.3	12.6	14.5	-4.0
30-40	3,556	15.8	34,287	2,085	32,202	6.1	14.0	14.7	8.3
40-50	2,431	10.8	43,932	4,947	38,985	11.3	12.3	12.2	13.5
50-75	3,262	14.5	59,574	9,256	50,317	15.5	22.4	21.1	33.9
75-100	1,166	5.2	84,130	15,102	69,028	18.0	11.3	10.3	19.8
100-200	723	3.2	125,177	27,496	97,681	22.0	10.4	9.1	22.4
200-500	117	0.5	272,988	67,454	205,535	24.7	3.7	3.1	8.9
500-1,000	16	0.1	656,123	177,022	479,101	27.0	1.2	1.0	3.1
More than 1,000	9	0.0	2,817,929	809,654	2,008,276	28.7	2.8	2.2	7.8
All	22,580	100.0	38,451	3,942	34,509	10.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(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 T12-0180
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 2012 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	3,050	6.2	5,800	-1,168	6,967	-20.1	0.4	0.6	-0.5
10-20	5,760	11.6	14,971	-2,588	17,560	-17.3	2.1	3.0	-2.0
20-30	5,584	11.3	24,568	-1,532	26,101	-6.2	3.3	4.3	-1.1
30-40	4,763	9.6	34,405	1,227	33,177	3.6	3.9	4.6	0.8
40-50	4,034	8.2	44,074	3,759	40,315	8.5	4.3	4.8	2.0
50-75	7,913	16.0	60,818	8,269	52,550	13.6	11.5	12.1	8.6
75-100	5,973	12.1	85,265	13,954	71,311	16.4	12.2	12.4	10.9
100-200	9,314	18.8	132,066	25,949	106,117	19.7	29.4	28.9	31.7
200-500	2,376	4.8	276,726	67,366	209,360	24.3	15.7	14.5	21.0
500-1,000	357	0.7	658,814	187,202	471,612	28.4	5.6	4.9	8.7
More than 1,000	173	0.4	2,926,459	874,844	2,051,615	29.9	12.1	10.4	19.9
All	49,481	100.0	84,653	15,432	69,221	18.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

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 T12-0180
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 2012 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	2,301	6.8	6,124	47	6,077	0.8	0.7	0.8	0.0
10-20	7,565	22.2	14,766	83	14,683	0.6	5.5	6.4	0.2
20-30	4,534	13.3	24,330	464	23,866	1.9	5.5	6.2	0.8
30-40	4,003	11.8	34,236	1,131	33,106	3.3	6.8	7.6	1.6
40-50	3,390	10.0	44,430	2,006	42,423	4.5	7.5	8.2	2.5
50-75	5,389	15.8	60,413	4,989	55,424	8.3	16.1	17.1	9.7
75-100	2,811	8.3	84,497	9,930	74,567	11.8	11.8	12.0	10.1
100-200	2,978	8.8	130,309	21,394	108,914	16.4	19.2	18.6	23.1
200-500	802	2.4	279,672	62,446	217,226	22.3	11.1	10.0	18.2
500-1,000	131	0.4	664,088	175,446	488,643	26.4	4.3	3.7	8.3
More than 1,000	77	0.2	3,092,246	913,079	2,179,167	29.5	11.8	9.6	25.4
All	34,009	100.0	59,419	8,113	51,306	13.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

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.