

**Table T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	16,798	10.7	5,508	87	5,421	1.6	0.9	1.0	0.1
<b>10-20</b>	24,781	15.8	15,006	122	14,883	0.8	3.4	4.2	0.1
<b>20-30</b>	19,254	12.2	24,765	1,361	23,404	5.5	4.4	5.2	1.2
<b>30-40</b>	17,115	10.9	35,020	3,514	31,506	10.0	5.5	6.2	2.7
<b>40-50</b>	13,798	8.8	44,890	5,651	39,239	12.6	5.7	6.2	3.5
<b>50-75</b>	24,352	15.5	61,429	9,673	51,756	15.8	13.7	14.5	10.7
<b>75-100</b>	14,600	9.3	86,655	15,926	70,730	18.4	11.6	11.9	10.5
<b>100-200</b>	19,687	12.5	133,592	29,673	103,919	22.2	24.1	23.5	26.4
<b>200-500</b>	4,954	3.2	282,186	75,829	206,357	26.9	12.8	11.7	17.0
<b>500-1,000</b>	767	0.5	673,824	193,105	480,719	28.7	4.7	4.2	6.7
<b>More than 1,000</b>	458	0.3	3,284,097	1,016,718	2,267,379	31.0	13.8	11.9	21.0
<b>All</b>	157,370	100.0	69,454	14,059	55,395	20.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 32.4

AMT Revenue (\$ billions): 119.753

(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 T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Single Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	12,981	18.0	5,451	292	5,159	5.4	2.5	3.0	0.7
10-20	16,827	23.4	14,882	801	14,080	5.4	9.0	10.5	2.6
20-30	11,043	15.3	24,617	2,573	22,044	10.5	9.7	10.8	5.4
30-40	9,017	12.5	34,984	4,769	30,215	13.6	11.3	12.0	8.2
40-50	6,137	8.5	44,784	7,662	37,122	17.1	9.9	10.1	8.9
50-75	8,808	12.2	60,656	12,054	48,602	19.9	19.2	18.9	20.2
75-100	3,311	4.6	86,058	19,321	66,738	22.5	10.2	9.8	12.2
100-200	2,759	3.8	131,005	31,797	99,208	24.3	13.0	12.1	16.7
200-500	611	0.9	285,943	79,465	206,478	27.8	6.3	5.6	9.2
500-1,000	96	0.1	675,977	193,989	481,987	28.7	2.3	2.0	3.5
More than 1,000	60	0.1	3,268,737	1,070,027	2,198,710	32.7	7.1	5.9	12.3
All	72,079	100.0	38,707	7,297	31,409	18.9	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 T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Married Tax Units Filing Jointly**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	1,584	2.6	4,603	29	4,575	0.6	0.1	0.1	0.0
<b>10-20</b>	3,105	5.2	15,556	-345	15,902	-2.2	0.7	0.9	-0.1
<b>20-30</b>	3,549	5.9	25,039	51	24,988	0.2	1.3	1.6	0.0
<b>30-40</b>	4,077	6.8	35,208	1,536	33,673	4.4	2.0	2.5	0.4
<b>40-50</b>	4,886	8.1	45,194	3,060	42,134	6.8	3.1	3.7	1.0
<b>50-75</b>	11,635	19.3	62,260	7,523	54,737	12.1	10.3	11.5	5.7
<b>75-100</b>	9,852	16.4	87,041	14,493	72,548	16.7	12.1	12.9	9.3
<b>100-200</b>	16,022	26.6	134,363	29,162	105,201	21.7	30.5	30.5	30.4
<b>200-500</b>	4,180	6.9	281,743	75,300	206,443	26.7	16.7	15.6	20.5
<b>500-1,000</b>	647	1.1	673,254	193,110	480,143	28.7	6.2	5.6	8.1
<b>More than 1,000</b>	379	0.6	3,239,742	996,354	2,243,389	30.8	17.4	15.4	24.6
<b>All</b>	60,207	100.0	117,292	25,533	91,759	21.8	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 T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Head of Household Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	2,116	9.3	6,542	-1,153	7,695	-17.6	1.5	2.0	-2.3
<b>10-20</b>	4,601	20.2	15,088	-2,133	17,221	-14.1	7.6	9.8	-9.3
<b>20-30</b>	4,352	19.1	24,908	-808	25,715	-3.2	11.9	13.8	-3.3
<b>30-40</b>	3,606	15.8	34,851	2,195	32,656	6.3	13.7	14.6	7.5
<b>40-50</b>	2,469	10.8	44,642	5,247	39,395	11.8	12.1	12.0	12.3
<b>50-75</b>	3,435	15.1	60,579	9,966	50,613	16.5	22.8	21.5	32.5
<b>75-100</b>	1,228	5.4	85,584	16,884	68,701	19.7	11.5	10.4	19.7
<b>100-200</b>	770	3.4	127,526	30,496	97,030	23.9	10.7	9.2	22.3
<b>200-500</b>	127	0.6	276,872	73,279	203,593	26.5	3.9	3.2	8.9
<b>500-1,000</b>	16	0.1	682,535	190,489	492,046	27.9	1.2	1.0	2.8
<b>More than 1,000</b>	10	0.0	3,130,030	929,907	2,200,124	29.7	3.4	2.7	8.8
<b>All</b>	22,789	100.0	40,125	4,617	35,508	11.5	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 T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Tax Units with Children**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	2,960	6.0	5,912	-1,178	7,091	-19.9	0.4	0.6	-0.4
<b>10-20</b>	5,698	11.5	15,183	-2,636	17,819	-17.4	2.0	2.9	-1.7
<b>20-30</b>	5,466	11.0	24,920	-1,525	26,445	-6.1	3.1	4.1	-0.9
<b>30-40</b>	4,799	9.6	34,963	1,312	33,651	3.8	3.8	4.6	0.7
<b>40-50</b>	4,075	8.2	44,798	4,110	40,688	9.2	4.1	4.7	1.9
<b>50-75</b>	8,105	16.3	61,820	8,874	52,946	14.4	11.3	12.2	8.1
<b>75-100</b>	6,095	12.2	86,732	15,314	71,418	17.7	12.0	12.4	10.5
<b>100-200</b>	9,446	19.0	134,168	29,892	104,276	22.3	28.7	27.9	31.6
<b>200-500</b>	2,406	4.8	281,083	76,465	204,618	27.2	15.3	14.0	20.6
<b>500-1,000</b>	358	0.7	674,027	195,495	478,532	29.0	5.5	4.9	7.9
<b>More than 1,000</b>	198	0.4	3,164,875	977,691	2,187,184	30.9	14.2	12.3	21.7
<b>All</b>	49,780	100.0	88,755	17,926	70,829	20.2	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 T12-0181**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Elderly Tax Units**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Less than 10</b>	2,148	6.2	6,160	59	6,100	1.0	0.6	0.7	0.0
<b>10-20</b>	7,385	21.4	15,174	91	15,083	0.6	5.0	5.9	0.2
<b>20-30</b>	4,499	13.1	24,743	520	24,224	2.1	5.0	5.7	0.7
<b>30-40</b>	4,092	11.9	34,876	1,218	33,658	3.5	6.4	7.3	1.4
<b>40-50</b>	3,392	9.9	45,169	2,257	42,912	5.0	6.8	7.7	2.2
<b>50-75</b>	5,671	16.5	61,358	5,215	56,142	8.5	15.5	16.8	8.5
<b>75-100</b>	2,925	8.5	86,240	10,848	75,392	12.6	11.2	11.6	9.1
<b>100-200</b>	3,125	9.1	133,006	23,876	109,131	18.0	18.5	18.0	21.4
<b>200-500</b>	924	2.7	285,207	70,757	214,450	24.8	11.7	10.4	18.7
<b>500-1,000</b>	157	0.5	672,243	185,016	487,228	27.5	4.7	4.0	8.3
<b>More than 1,000</b>	102	0.3	3,263,298	1,008,812	2,254,486	30.9	14.8	12.1	29.4
<b>All</b>	34,450	100.0	65,248	10,137	55,111	15.5	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.

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(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.