

**Table T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Level, 2013 <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>	16,041	10.1	5,390	293	5,097	5.4	0.8	1.0	0.2
<b>10-20</b>	24,243	15.3	15,105	605	14,500	4.0	3.3	4.2	0.6
<b>20-30</b>	19,317	12.2	25,084	2,421	22,663	9.7	4.4	5.3	1.8
<b>30-40</b>	17,482	11.1	35,579	5,008	30,571	14.1	5.7	6.4	3.3
<b>40-50</b>	13,879	8.8	45,612	7,433	38,179	16.3	5.8	6.4	3.9
<b>50-75</b>	25,633	16.2	62,053	12,036	50,016	19.4	14.5	15.4	11.5
<b>75-100</b>	14,610	9.2	88,235	19,247	68,988	21.8	11.7	12.1	10.5
<b>100-200</b>	20,204	12.8	133,782	33,854	99,928	25.3	24.6	24.3	25.5
<b>200-500</b>	4,780	3.0	283,732	84,487	199,244	29.8	12.3	11.4	15.1
<b>500-1,000</b>	728	0.5	683,264	237,177	446,087	34.7	4.5	3.9	6.5
<b>More than 1,000</b>	433	0.3	3,295,487	1,307,958	1,987,530	39.7	13.0	10.3	21.2
<b>All</b>	158,260	100.0	69,527	16,920	52,607	24.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 21.7

AMT Revenue (\$ billions): 54.532

(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 T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Single Tax Units**  
**by Cash Income Level, 2013 <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>	12,280	17.1	5,327	447	4,881	8.4	2.3	2.8	0.9
<b>10-20</b>	16,353	22.7	14,997	1,120	13,877	7.5	8.7	10.4	2.8
<b>20-30</b>	11,329	15.7	24,885	3,277	21,608	13.2	10.0	11.3	5.7
<b>30-40</b>	9,396	13.0	35,554	5,913	29,641	16.6	11.9	12.8	8.6
<b>40-50</b>	6,306	8.8	45,513	9,188	36,325	20.2	10.2	10.5	9.0
<b>50-75</b>	9,292	12.9	61,373	14,228	47,145	23.2	20.2	20.2	20.5
<b>75-100</b>	3,125	4.3	87,575	22,991	64,584	26.3	9.7	9.3	11.1
<b>100-200</b>	2,763	3.8	132,172	38,230	93,942	28.9	13.0	11.9	16.4
<b>200-500</b>	581	0.8	286,777	99,801	186,976	34.8	5.9	5.0	9.0
<b>500-1,000</b>	89	0.1	684,999	265,256	419,743	38.7	2.2	1.7	3.6
<b>More than 1,000</b>	56	0.1	3,307,366	1,430,866	1,876,499	43.3	6.5	4.8	12.3
<b>All</b>	72,035	100.0	39,146	8,972	30,174	22.9	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 T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Married Tax Units Filing Jointly**  
**by Cash Income Level, 2013 <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>	1,457	2.4	4,559	296	4,263	6.5	0.1	0.1	0.0
<b>10-20</b>	2,877	4.7	15,669	277	15,393	1.8	0.6	0.8	0.0
<b>20-30</b>	3,317	5.5	25,449	1,409	24,040	5.5	1.2	1.5	0.3
<b>30-40</b>	4,027	6.6	35,715	3,314	32,401	9.3	2.0	2.5	0.7
<b>40-50</b>	4,740	7.8	45,931	4,867	41,064	10.6	3.1	3.7	1.3
<b>50-75</b>	12,272	20.2	62,784	10,012	52,772	16.0	10.9	12.3	6.7
<b>75-100</b>	10,124	16.7	88,587	17,874	70,712	20.2	12.7	13.6	9.9
<b>100-200</b>	16,567	27.3	134,301	33,051	101,250	24.6	31.4	31.9	29.9
<b>200-500</b>	4,043	6.7	283,374	82,206	201,168	29.0	16.2	15.5	18.2
<b>500-1,000</b>	616	1.0	683,221	233,448	449,773	34.2	5.9	5.3	7.9
<b>More than 1,000</b>	360	0.6	3,245,436	1,272,967	1,972,469	39.2	16.5	13.5	25.0
<b>All</b>	60,744	100.0	116,746	30,143	86,603	25.8	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 T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Head of Household Tax Units**  
**by Cash Income Level, 2013 <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>	2,173	9.4	6,307	-598	6,905	-9.5	1.5	1.9	-0.9
<b>10-20</b>	4,761	20.6	15,129	-1,060	16,189	-7.0	7.8	9.9	-3.4
<b>20-30</b>	4,367	18.9	25,305	820	24,485	3.2	12.0	13.8	2.4
<b>30-40</b>	3,599	15.6	35,454	4,134	31,319	11.7	13.8	14.5	10.1
<b>40-50</b>	2,531	11.0	45,338	7,388	37,950	16.3	12.4	12.4	12.7
<b>50-75</b>	3,553	15.4	61,312	12,463	48,849	20.3	23.6	22.4	30.0
<b>75-100</b>	1,170	5.1	87,387	20,000	67,387	22.9	11.1	10.2	15.8
<b>100-200</b>	734	3.2	129,043	33,524	95,519	26.0	10.3	9.0	16.7
<b>200-500</b>	117	0.5	280,322	82,943	197,379	29.6	3.5	3.0	6.5
<b>500-1,000</b>	15	0.1	673,865	222,919	450,946	33.1	1.1	0.9	2.2
<b>More than 1,000</b>	10	0.0	3,141,640	1,192,174	1,949,466	38.0	3.3	2.4	7.8
<b>All</b>	23,101	100.0	40,006	6,394	33,612	16.0	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 T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Tax Units with Children**  
**by Cash Income Level, 2013 <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>	2,962	5.9	5,794	-670	6,464	-11.6	0.4	0.6	-0.2
<b>10-20</b>	5,804	11.6	15,260	-1,437	16,697	-9.4	2.0	2.9	-0.8
<b>20-30</b>	5,335	10.6	25,332	438	24,894	1.7	3.1	4.0	0.2
<b>30-40</b>	4,816	9.6	35,564	3,823	31,742	10.8	3.9	4.6	1.7
<b>40-50</b>	4,037	8.1	45,576	6,857	38,719	15.1	4.2	4.7	2.6
<b>50-75</b>	8,599	17.2	62,528	11,907	50,620	19.0	12.2	13.1	9.5
<b>75-100</b>	6,206	12.4	88,416	19,187	69,229	21.7	12.5	12.9	11.0
<b>100-200</b>	9,390	18.7	134,200	33,997	100,203	25.3	28.6	28.3	29.5
<b>200-500</b>	2,258	4.5	283,593	82,980	200,613	29.3	14.5	13.6	17.3
<b>500-1,000</b>	345	0.7	680,629	230,899	449,730	33.9	5.3	4.7	7.3
<b>More than 1,000</b>	193	0.4	3,158,341	1,223,674	1,934,668	38.7	13.8	11.2	21.8
<b>All</b>	50,150	100.0	87,888	21,606	66,283	24.6	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 T12-0182**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Elderly Tax Units**  
**by Cash Income Level, 2013 <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>	2,099	6.0	6,146	90	6,056	1.5	0.6	0.7	0.0
<b>10-20</b>	7,199	20.5	15,399	124	15,275	0.8	4.8	5.9	0.2
<b>20-30</b>	4,736	13.5	24,906	783	24,123	3.1	5.1	6.2	0.8
<b>30-40</b>	4,155	11.8	35,411	1,814	33,597	5.1	6.4	7.5	1.7
<b>40-50</b>	3,401	9.7	45,731	3,159	42,572	6.9	6.7	7.8	2.4
<b>50-75</b>	5,792	16.5	61,846	7,006	54,840	11.3	15.5	17.1	8.9
<b>75-100</b>	2,864	8.2	87,420	13,812	73,609	15.8	10.8	11.4	8.7
<b>100-200</b>	3,657	10.4	133,081	29,064	104,016	21.8	21.0	20.5	23.3
<b>200-500</b>	962	2.7	285,711	86,649	199,061	30.3	11.9	10.3	18.3
<b>500-1,000</b>	148	0.4	687,513	254,320	433,193	37.0	4.4	3.5	8.2
<b>More than 1,000</b>	91	0.3	3,301,216	1,383,061	1,918,156	41.9	13.0	9.4	27.6
<b>All</b>	35,135	100.0	65,837	13,004	52,833	19.8	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

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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.