

Table T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile, 2011 ¹

Cash Income Percentile <small>2, 3</small>	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	41,270	26.2	10,379	84	10,294	0.8	4.2	5.1	0.2
Second Quintile	35,594	22.6	27,367	1,886	25,481	6.9	9.5	10.9	3.5
Middle Quintile	31,326	19.9	48,556	6,473	42,083	13.3	14.9	15.9	10.7
Fourth Quintile	26,007	16.5	80,455	13,723	66,732	17.1	20.5	20.9	18.8
Top Quintile	22,603	14.3	231,853	56,157	175,696	24.2	51.3	47.8	66.8
All	157,683	100.0	64,796	12,060	52,737	18.6	100.0	100.0	100.0
Addendum									
80-90	11,448	7.3	121,957	24,058	97,899	19.7	13.7	13.5	14.5
90-95	5,556	3.5	167,487	36,305	131,182	21.7	9.1	8.8	10.6
95-99	4,476	2.8	281,259	68,642	212,617	24.4	12.3	11.4	16.2
Top 1 Percent	1,123	0.7	1,473,436	431,760	1,041,676	29.3	16.2	14.1	25.5
Top 0.1 Percent	115	0.1	6,822,391	2,054,216	4,768,175	30.1	7.7	6.6	12.4

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2012 dollars): 20% \$19,006; 40% \$37,837; 60% \$63,483; 80% \$106,321; 90% \$147,145; 95% \$204,691; 99% \$495,833; 99.9% \$2,367,304.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile <small>2,3</small>	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	33,853	21.5	9,658	-393	10,051	-4.1	3.2	4.1	-0.7
Second Quintile	32,721	20.8	24,385	1,250	23,134	5.1	7.8	9.1	2.2
Middle Quintile	31,182	19.8	43,122	5,095	38,027	11.8	13.2	14.3	8.4
Fourth Quintile	29,524	18.7	69,918	11,482	58,436	16.4	20.2	20.8	17.8
Top Quintile	29,519	18.7	193,864	46,550	147,314	24.0	56.0	52.3	72.3
All	157,683	100.0	64,796	12,060	52,737	18.6	100.0	100.0	100.0
Addendum									
80-90	14,837	9.4	103,359	20,357	83,002	19.7	15.0	14.8	15.9
90-95	7,523	4.8	141,884	30,787	111,097	21.7	10.5	10.1	12.2
95-99	5,792	3.7	239,568	57,736	181,832	24.1	13.6	12.7	17.6
Top 1 Percent	1,367	0.9	1,268,578	370,186	898,392	29.2	17.0	14.8	26.6
Top 0.1 Percent	137	0.1	6,000,063	1,804,858	4,195,205	30.1	8.0	6.9	13.0

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	20,626	28.3	7,445	268	7,177	3.6	5.9	6.9	1.2
Second Quintile	17,541	24.0	18,577	1,427	17,150	7.7	12.5	14.0	5.4
Middle Quintile	13,858	19.0	31,997	4,166	27,832	13.0	16.9	17.9	12.3
Fourth Quintile	11,309	15.5	49,964	9,057	40,907	18.1	21.6	21.5	21.9
Top Quintile	9,164	12.6	124,512	30,226	94,286	24.3	43.6	40.2	59.2
All	72,966	100.0	35,876	6,417	29,459	17.9	100.0	100.0	100.0
Addendum									
80-90	4,890	6.7	73,455	15,513	57,943	21.1	13.7	13.2	16.2
90-95	2,299	3.2	101,439	22,913	78,525	22.6	8.9	8.4	11.3
95-99	1,640	2.3	165,967	40,081	125,885	24.2	10.4	9.6	14.0
Top 1 Percent	335	0.5	824,286	246,659	577,627	29.9	10.6	9.0	17.7
Top 0.1 Percent	30	0.0	4,199,547	1,336,817	2,862,730	31.8	4.8	4.0	8.5

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	5,718	9.6	13,322	-725	14,047	-5.4	1.2	1.5	-0.3
Second Quintile	7,827	13.1	33,160	1,398	31,762	4.2	4.0	4.7	0.8
Middle Quintile	12,129	20.3	54,871	5,796	49,074	10.6	10.1	11.3	5.4
Fourth Quintile	15,082	25.2	85,573	13,226	72,347	15.5	19.6	20.7	15.3
Top Quintile	18,690	31.3	230,531	55,107	175,424	23.9	65.5	62.2	78.8
All	59,764	100.0	110,036	21,884	88,151	19.9	100.0	100.0	100.0
Addendum									
80-90	8,926	14.9	120,841	23,049	97,792	19.1	16.4	16.6	15.7
90-95	4,890	8.2	162,041	34,538	127,503	21.3	12.1	11.8	12.9
95-99	3,900	6.5	272,613	65,467	207,146	24.0	16.2	15.3	19.5
Top 1 Percent	973	1.6	1,412,392	411,064	1,001,328	29.1	20.9	18.5	30.6
Top 0.1 Percent	99	0.2	6,499,412	1,941,007	4,558,405	29.9	9.8	8.6	14.7

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	7,275	32.2	13,080	-2,049	15,130	-15.7	11.0	14.1	-16.8
Second Quintile	6,922	30.7	29,252	533	28,719	1.8	23.3	25.5	4.2
Middle Quintile	4,539	20.1	46,573	5,904	40,669	12.7	24.4	23.7	30.1
Fourth Quintile	2,581	11.4	69,041	11,967	57,074	17.3	20.5	18.9	34.7
Top Quintile	1,197	5.3	152,692	35,493	117,199	23.2	21.1	18.0	47.7
All	22,580	100.0	38,451	3,942	34,509	10.3	100.0	100.0	100.0
Addendum									
80-90	752	3.3	99,771	20,800	78,971	20.9	8.6	7.6	17.6
90-95	237	1.1	131,953	29,793	102,160	22.6	3.6	3.1	7.9
95-99	174	0.8	220,624	52,303	168,321	23.7	4.4	3.8	10.2
Top 1 Percent	34	0.2	1,121,575	314,593	806,982	28.1	4.4	3.5	12.0
Top 0.1 Percent	3	0.0	5,494,656	1,598,563	3,896,092	29.1	1.9	1.5	5.5

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

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	10,403	21.0	13,602	-2,304	15,907	-16.9	3.4	4.8	-3.1
Second Quintile	10,481	21.2	33,256	611	32,645	1.8	8.3	10.0	0.8
Middle Quintile	9,971	20.2	57,940	7,434	50,507	12.8	13.8	14.7	9.7
Fourth Quintile	9,846	19.9	93,132	15,958	77,174	17.1	21.9	22.2	20.6
Top Quintile	8,596	17.4	258,076	63,897	194,179	24.8	53.0	48.7	71.9
All	49,481	100.0	84,653	15,432	69,221	18.2	100.0	100.0	100.0
Addendum									
80-90	4,504	9.1	136,979	27,967	109,011	20.4	14.7	14.3	16.5
90-95	1,984	4.0	190,523	42,595	147,927	22.4	9.0	8.6	11.1
95-99	1,676	3.4	319,214	80,922	238,293	25.4	12.8	11.7	17.8
Top 1 Percent	432	0.9	1,594,849	470,635	1,124,214	29.5	16.4	14.2	26.6
Top 0.1 Percent	41	0.1	7,488,478	2,252,407	5,236,071	30.1	7.4	6.3	12.1

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

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T12-0183
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

Cash Income Percentile _{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	5,064	14.9	9,478	49	9,429	0.5	2.4	2.7	0.1
Second Quintile	8,652	25.4	20,285	211	20,075	1.0	8.7	10.0	0.7
Middle Quintile	8,092	23.8	38,810	1,402	37,408	3.6	15.5	17.4	4.1
Fourth Quintile	6,336	18.6	63,190	5,633	57,557	8.9	19.8	20.9	12.9
Top Quintile	5,835	17.2	185,997	38,843	147,154	20.9	53.7	49.2	82.1
All	34,009	100.0	59,419	8,113	51,306	13.7	100.0	100.0	100.0
Addendum									
80-90	2,856	8.4	93,166	12,598	80,568	13.5	13.2	13.2	13.0
90-95	1,456	4.3	129,313	21,473	107,840	16.6	9.3	9.0	11.3
95-99	1,203	3.5	217,964	44,874	173,089	20.6	13.0	11.9	19.6
Top 1 Percent	320	0.9	1,152,684	329,575	823,109	28.6	18.2	15.1	38.2
Top 0.1 Percent	33	0.1	5,445,967	1,636,345	3,809,622	30.1	8.9	7.2	19.6

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2012 dollars): 20% \$13,239; 40% \$24,809; 60% \$40,132; 80% \$63,666; 90% \$88,989; 95% \$122,625; 99% \$291,948; 99.9% \$1,398,073.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.