

Table T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile, 2013 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	40,520	25.6	11,290	484	10,806	4.3	4.2	5.3	0.7
Second Quintile	36,208	22.9	30,031	3,645	26,386	12.1	9.9	11.5	4.9
Middle Quintile	31,370	19.8	52,294	9,320	42,973	17.8	14.9	16.2	10.9
Fourth Quintile	26,062	16.5	84,355	18,207	66,148	21.6	20.0	20.7	17.7
Top Quintile	23,189	14.7	244,576	75,675	168,901	30.9	51.5	47.0	65.5
All	158,260	100.0	69,527	16,920	52,607	24.3	100.0	100.0	100.0
Addendum									
80-90	11,692	7.4	125,820	31,355	94,465	24.9	13.4	13.3	13.7
90-95	5,736	3.6	166,808	44,520	122,289	26.7	8.7	8.4	9.5
95-99	4,615	2.9	287,453	85,873	201,581	29.9	12.1	11.2	14.8
Top 1 Percent	1,147	0.7	1,671,536	642,233	1,029,304	38.4	17.4	14.2	27.5
Top 0.1 Percent	117	0.1	7,985,826	3,236,162	4,749,663	40.5	8.5	6.7	14.1

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) 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% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 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	33,405	21.1	10,552	174	10,378	1.7	3.2	4.2	0.2
Second Quintile	32,563	20.6	26,837	2,832	24,005	10.6	7.9	9.4	3.4
Middle Quintile	31,164	19.7	46,562	7,588	38,974	16.3	13.2	14.6	8.8
Fourth Quintile	29,985	19.0	73,219	15,404	57,815	21.0	20.0	20.8	17.3
Top Quintile	30,233	19.1	204,490	62,083	142,407	30.4	56.2	51.7	70.1
All	158,260	100.0	69,527	16,920	52,607	24.3	100.0	100.0	100.0
Addendum									
80-90	14,991	9.5	106,847	25,902	80,945	24.2	14.6	14.6	14.5
90-95	7,896	5.0	142,978	37,439	105,540	26.2	10.3	10.0	11.0
95-99	5,972	3.8	244,529	71,768	172,762	29.4	13.3	12.4	16.0
Top 1 Percent	1,374	0.9	1,448,832	556,188	892,644	38.4	18.1	14.7	28.6
Top 0.1 Percent	139	0.1	6,989,966	2,835,396	4,154,569	40.6	8.9	7.0	14.7

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) 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 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	19,721	27.4	8,091	560	7,532	6.9	5.7	6.8	1.7
Second Quintile	17,211	23.9	20,316	2,210	18,107	10.9	12.4	14.3	5.9
Middle Quintile	13,567	18.8	34,462	5,664	28,798	16.4	16.6	18.0	11.9
Fourth Quintile	11,717	16.3	52,696	11,410	41,286	21.7	21.9	22.3	20.7
Top Quintile	9,354	13.0	132,560	41,224	91,336	31.1	44.0	39.3	59.7
All	72,035	100.0	39,146	8,972	30,174	22.9	100.0	100.0	100.0
Addendum									
80-90	4,749	6.6	75,578	19,172	56,405	25.4	12.7	12.3	14.1
90-95	2,416	3.4	104,552	28,447	76,105	27.2	9.0	8.5	10.6
95-99	1,849	2.6	168,798	51,672	117,126	30.6	11.1	10.0	14.8
Top 1 Percent	340	0.5	931,104	383,507	547,597	41.2	11.2	8.6	20.2
Top 0.1 Percent	31	0.0	4,955,926	2,157,246	2,798,680	43.5	5.4	4.0	10.3

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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Percentile Adjusted for Family Size, 2013 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	5,376	8.9	14,486	300	14,186	2.1	1.1	1.5	0.1
Second Quintile	8,093	13.3	36,595	4,009	32,587	11.0	4.2	5.0	1.8
Middle Quintile	12,453	20.5	58,915	9,030	49,885	15.3	10.4	11.8	6.1
Fourth Quintile	15,271	25.1	89,679	18,365	71,314	20.5	19.3	20.7	15.3
Top Quintile	19,208	31.6	241,961	72,944	169,017	30.2	65.5	61.7	76.5
All	60,744	100.0	116,746	30,143	86,603	25.8	100.0	100.0	100.0
Addendum									
80-90	9,257	15.2	123,947	29,463	94,484	23.8	16.2	16.6	14.9
90-95	5,109	8.4	162,264	41,822	120,442	25.8	11.7	11.7	11.7
95-99	3,865	6.4	282,834	81,879	200,955	29.0	15.4	14.8	17.3
Top 1 Percent	977	1.6	1,615,663	612,503	1,003,160	37.9	22.3	18.6	32.7
Top 0.1 Percent	101	0.2	7,547,627	3,029,608	4,518,019	40.1	10.7	8.6	16.7

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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 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	8,034	34.8	13,983	-898	14,881	-6.4	12.2	15.4	-4.9
Second Quintile	6,829	29.6	31,795	2,865	28,931	9.0	23.5	25.4	13.2
Middle Quintile	4,455	19.3	49,950	9,117	40,833	18.3	24.1	23.4	27.5
Fourth Quintile	2,489	10.8	71,792	15,804	55,988	22.0	19.3	18.0	26.6
Top Quintile	1,222	5.3	160,037	45,200	114,837	28.2	21.2	18.1	37.4
All	23,101	100.0	40,006	6,394	33,612	16.0	100.0	100.0	100.0
Addendum									
80-90	740	3.2	102,711	25,142	77,568	24.5	8.2	7.4	12.6
90-95	273	1.2	133,416	35,136	98,281	26.3	4.0	3.5	6.5
95-99	176	0.8	226,780	64,671	162,109	28.5	4.3	3.7	7.7
Top 1 Percent	32	0.1	1,339,304	485,362	853,941	36.2	4.7	3.5	10.6
Top 0.1 Percent	3	0.0	6,750,433	2,585,799	4,164,633	38.3	2.2	1.6	5.3

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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Percentile Adjusted for Family Size, 2013 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	10,949	21.8	14,497	-1,019	15,516	-7.0	3.6	5.1	-1.0
Second Quintile	10,714	21.4	36,326	3,794	32,532	10.4	8.8	10.5	3.8
Middle Quintile	10,166	20.3	62,074	11,736	50,338	18.9	14.3	15.4	11.0
Fourth Quintile	9,735	19.4	97,977	22,558	75,419	23.0	21.6	22.1	20.3
Top Quintile	8,378	16.7	273,829	85,158	188,671	31.1	52.1	47.6	65.9
All	50,150	100.0	87,888	21,606	66,283	24.6	100.0	100.0	100.0
Addendum									
80-90	4,581	9.1	139,259	35,870	103,389	25.8	14.5	14.3	15.2
90-95	1,696	3.4	196,218	53,652	142,567	27.3	7.6	7.3	8.4
95-99	1,662	3.3	322,508	96,954	225,554	30.1	12.2	11.3	14.9
Top 1 Percent	439	0.9	1,792,201	675,983	1,116,217	37.7	17.9	14.8	27.4
Top 0.1 Percent	40	0.1	8,825,262	3,502,346	5,322,916	39.7	8.1	6.5	13.0

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

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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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0185
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 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	5,152	14.7	10,284	97	10,188	0.9	2.3	2.8	0.1
Second Quintile	8,903	25.3	22,201	459	21,742	2.1	8.6	10.4	0.9
Middle Quintile	8,102	23.1	41,688	2,383	39,306	5.7	14.6	17.2	4.2
Fourth Quintile	6,300	17.9	66,058	7,986	58,072	12.1	18.0	19.7	11.0
Top Quintile	6,648	18.9	197,406	57,494	139,912	29.1	56.7	50.1	83.7
All	35,135	100.0	65,837	13,004	52,833	19.8	100.0	100.0	100.0
Addendum									
80-90	3,052	8.7	98,141	17,879	80,262	18.2	13.0	13.2	11.9
90-95	1,778	5.1	133,313	29,458	103,856	22.1	10.3	10.0	11.5
95-99	1,463	4.2	223,287	63,005	160,282	28.2	14.1	12.6	20.2
Top 1 Percent	354	1.0	1,267,910	516,974	750,936	40.8	19.4	14.3	40.1
Top 0.1 Percent	35	0.1	6,252,940	2,678,242	3,574,698	42.8	9.6	6.8	20.7

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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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.