

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2004 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	19,210	12.9	4,623	230	4,393	5.0	1.1	1.3	0.3
10-20	24,647	16.6	12,183	453	11,730	3.7	3.7	4.5	0.7
20-30	18,504	12.5	20,526	1,700	18,826	8.3	4.6	5.4	1.8
30-40	14,817	10.0	28,729	3,554	25,175	12.4	5.2	5.8	3.1
40-50	12,367	8.3	36,969	5,537	31,431	15.0	5.6	6.0	4.0
50-75	20,864	14.1	50,828	8,886	41,941	17.5	13.0	13.5	10.8
75-100	13,378	9.0	71,486	14,019	57,467	19.6	11.7	11.9	11.0
100-200	18,184	12.3	111,135	24,518	86,617	22.1	24.7	24.4	26.1
200-500	4,719	3.2	233,355	60,536	172,820	25.9	13.5	12.6	16.7
500-1,000	734	0.5	559,098	165,183	393,915	29.5	5.0	4.5	7.1
More than 1,000	380	0.3	2,640,595	828,899	1,811,696	31.4	12.3	10.6	18.4
All	148,481	100.0	55,083	11,519	43,565	20.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 3.9 AMT Revenue (\$ billions): 19.543

(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 T12-0177
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by Cash Income Level, 2005 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	18,489	12.4	4,738	248	4,490	5.2	1.0	1.2	0.2
10-20	24,487	16.4	12,579	473	12,106	3.8	3.4	4.2	0.6
20-30	18,770	12.5	21,227	1,797	19,431	8.5	4.4	5.2	1.8
30-40	15,290	10.2	29,652	3,680	25,972	12.4	5.0	5.6	2.9
40-50	12,426	8.3	38,258	5,664	32,595	14.8	5.3	5.7	3.7
50-75	21,121	14.1	52,446	9,175	43,271	17.5	12.3	12.9	10.0
75-100	13,530	9.0	73,951	14,507	59,445	19.6	11.1	11.4	10.2
100-200	18,521	12.4	115,289	25,437	89,852	22.1	23.8	23.6	24.4
200-500	5,134	3.4	241,059	62,935	178,124	26.1	13.8	13.0	16.7
500-1,000	841	0.6	578,536	172,190	406,346	29.8	5.4	4.8	7.5
More than 1,000	464	0.3	2,858,062	910,819	1,947,243	31.9	14.8	12.8	21.9
All	149,734	100.0	60,057	12,891	47,166	21.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

AMT Revenue (\$ billions): 24.419

(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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2006¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	18,115	12.1	4,968	258	4,709	5.2	0.9	1.1	0.2
10-20	23,443	15.6	12,979	524	12,455	4.0	3.1	3.9	0.6
20-30	18,506	12.3	21,927	1,932	19,995	8.8	4.2	4.9	1.7
30-40	15,512	10.3	30,604	3,875	26,729	12.7	4.9	5.5	2.8
40-50	12,638	8.4	39,485	5,993	33,492	15.2	5.1	5.6	3.6
50-75	21,061	14.0	54,157	9,600	44,557	17.7	11.8	12.4	9.6
75-100	13,684	9.1	76,289	14,983	61,306	19.6	10.8	11.1	9.7
100-200	19,244	12.8	119,304	26,256	93,048	22.0	23.7	23.6	23.9
200-500	5,618	3.7	248,805	64,321	184,484	25.9	14.4	13.7	17.1
500-1,000	918	0.6	597,378	177,494	419,884	29.7	5.7	5.1	7.7
More than 1,000	523	0.4	2,943,274	931,412	2,011,862	31.7	15.9	13.9	23.0
All	150,349	100.0	64,522	14,072	50,450	21.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.9

AMT Revenue (\$ billions): 29.063

(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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2007 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	16,509	10.9	5,176	252	4,924	4.9	0.8	1.0	0.2
10-20	22,970	15.2	13,403	549	12,854	4.1	3.0	3.6	0.6
20-30	18,446	12.2	22,532	1,985	20,547	8.8	4.0	4.6	1.6
30-40	16,064	10.6	31,491	3,952	27,540	12.6	4.9	5.4	2.8
40-50	13,242	8.8	40,601	6,128	34,473	15.1	5.2	5.6	3.6
50-75	21,759	14.4	55,727	9,829	45,898	17.6	11.6	12.2	9.5
75-100	14,120	9.3	78,382	15,371	63,011	19.6	10.6	10.9	9.6
100-200	19,853	13.1	123,041	26,900	96,141	21.9	23.4	23.4	23.7
200-500	6,015	4.0	255,438	65,435	190,003	25.6	14.7	14.0	17.4
500-1,000	971	0.6	612,510	179,409	433,101	29.3	5.7	5.2	7.7
More than 1,000	556	0.4	3,084,572	942,858	2,141,714	30.6	16.5	14.6	23.2
All	151,270	100.0	68,924	14,926	53,998	21.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.0

AMT Revenue (\$ billions): 32.314

(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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(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2008 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	18,625	12.1	5,391	-1	5,391	0.0	1.0	1.3	0.0
10-20	23,960	15.6	13,890	42	13,848	0.3	3.3	4.2	0.1
20-30	18,945	12.3	23,406	1,351	22,054	5.8	4.4	5.2	1.3
30-40	16,153	10.5	32,697	3,327	29,370	10.2	5.3	5.9	2.7
40-50	13,456	8.8	42,128	5,355	36,773	12.7	5.7	6.2	3.6
50-75	21,612	14.1	57,846	9,042	48,804	15.6	12.5	13.2	9.8
75-100	13,789	9.0	81,313	14,641	66,672	18.0	11.2	11.5	10.1
100-200	19,219	12.5	128,099	27,060	101,039	21.1	24.7	24.3	26.1
200-500	5,467	3.6	264,852	67,766	197,086	25.6	14.5	13.5	18.6
500-1,000	831	0.5	631,416	185,472	445,944	29.4	5.3	4.6	7.7
More than 1,000	417	0.3	3,028,363	941,342	2,087,021	31.1	12.7	10.9	19.7
All	153,488	100.0	65,046	12,971	52,075	19.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.7

AMT Revenue (\$ billions): 33.227

(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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2009¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	18,587	11.9	5,194	-107	5,301	-2.1	1.0	1.3	-0.1
10-20	25,811	16.6	13,960	-146	14,106	-1.0	3.9	4.8	-0.2
20-30	20,234	13.0	23,228	1,034	22,194	4.5	5.0	5.9	1.2
30-40	16,702	10.7	32,606	2,953	29,654	9.1	5.8	6.5	2.9
40-50	13,309	8.5	42,006	4,926	37,080	11.7	6.0	6.5	3.8
50-75	21,688	13.9	57,564	8,610	48,953	15.0	13.4	14.0	10.8
75-100	13,749	8.8	81,108	14,212	66,896	17.5	12.0	12.1	11.3
100-200	18,791	12.1	126,960	26,378	100,582	20.8	25.6	24.9	28.7
200-500	4,991	3.2	263,121	66,265	196,856	25.2	14.1	12.9	19.2
500-1,000	698	0.5	626,704	180,000	446,704	28.7	4.7	4.1	7.3
More than 1,000	316	0.2	2,708,188	819,121	1,889,067	30.3	9.2	7.9	15.0
All	155,935	100.0	59,809	11,070	48,739	18.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.4

AMT Revenue (\$ billions): 29.507

(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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2010¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	17,828	11.4	5,239	-47	5,286	-0.9	1.0	1.2	0.0
10-20	25,824	16.5	14,253	7	14,246	0.1	3.7	4.6	0.0
20-30	19,750	12.6	23,556	1,196	22,360	5.1	4.7	5.5	1.3
30-40	16,752	10.7	33,198	3,198	30,001	9.6	5.6	6.3	2.8
40-50	13,508	8.6	42,722	5,272	37,451	12.3	5.9	6.4	3.8
50-75	22,499	14.4	58,545	9,086	49,459	15.5	13.4	14.0	10.8
75-100	14,277	9.1	82,389	14,926	67,463	18.1	11.9	12.1	11.3
100-200	19,219	12.3	129,158	27,618	101,540	21.4	25.2	24.5	28.1
200-500	5,146	3.3	267,731	67,922	199,809	25.4	14.0	12.9	18.5
500-1,000	748	0.5	637,359	183,512	453,847	28.8	4.8	4.3	7.3
More than 1,000	350	0.2	2,871,790	864,030	2,007,760	30.1	10.2	8.8	16.0
All	156,812	100.0	62,869	12,039	50,830	19.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.4

AMT Revenue (\$ billions): 33.359

(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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							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

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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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2012¹

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

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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.

Table T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2013¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	16,041	10.1	5,390	293	5,097	5.4	0.8	1.0	0.2
10-20	24,243	15.3	15,105	605	14,500	4.0	3.3	4.2	0.6
20-30	19,317	12.2	25,084	2,421	22,663	9.7	4.4	5.3	1.8
30-40	17,482	11.1	35,579	5,008	30,571	14.1	5.7	6.4	3.3
40-50	13,879	8.8	45,612	7,433	38,179	16.3	5.8	6.4	3.9
50-75	25,633	16.2	62,053	12,036	50,016	19.4	14.5	15.4	11.5
75-100	14,610	9.2	88,235	19,247	68,988	21.8	11.7	12.1	10.5
100-200	20,204	12.8	133,782	33,854	99,928	25.3	24.6	24.3	25.5
200-500	4,780	3.0	283,732	84,487	199,244	29.8	12.3	11.4	15.1
500-1,000	728	0.5	683,264	237,177	446,087	34.7	4.5	3.9	6.5
More than 1,000	433	0.3	3,295,487	1,307,958	1,987,530	39.7	13.0	10.3	21.2
All	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): 21.678

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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2014¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	14,624	9.2	5,310	309	5,001	5.8	0.7	0.8	0.2
10-20	23,781	14.9	15,257	641	14,616	4.2	3.1	3.9	0.5
20-30	19,219	12.1	25,411	2,436	22,974	9.6	4.1	5.0	1.6
30-40	17,724	11.1	36,062	5,123	30,938	14.2	5.4	6.2	3.0
40-50	14,097	8.9	46,241	7,645	38,595	16.5	5.5	6.1	3.6
50-75	26,307	16.5	62,826	12,306	50,520	19.6	13.9	15.0	10.8
75-100	14,919	9.4	89,601	19,816	69,785	22.1	11.3	11.7	9.8
100-200	20,941	13.2	134,646	34,399	100,248	25.6	23.7	23.6	24.0
200-500	5,372	3.4	286,804	86,789	200,015	30.3	13.0	12.1	15.5
500-1,000	807	0.5	689,022	242,382	446,641	35.2	4.7	4.1	6.5
More than 1,000	527	0.3	3,440,272	1,393,083	2,047,188	40.5	15.3	12.2	24.4
All	159,230	100.0	74,649	18,874	55,775	25.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 24.2

AMT Revenue (\$ billions): 62.523

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2015 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	13,758	8.6	5,491	322	5,169	5.9	0.6	0.8	0.1
10-20	22,829	14.2	15,580	662	14,917	4.3	2.8	3.6	0.5
20-30	19,028	11.9	25,863	2,434	23,429	9.4	3.9	4.7	1.5
30-40	17,708	11.1	36,613	5,150	31,463	14.1	5.2	5.9	2.9
40-50	14,571	9.1	46,902	7,812	39,090	16.7	5.4	6.1	3.6
50-75	26,865	16.8	63,716	12,456	51,260	19.6	13.6	14.7	10.5
75-100	15,478	9.7	90,823	20,222	70,601	22.3	11.2	11.6	9.8
100-200	21,848	13.6	136,192	34,705	101,488	25.5	23.6	23.6	23.7
200-500	5,910	3.7	288,460	86,469	201,991	30.0	13.5	12.7	16.0
500-1,000	854	0.5	693,862	240,210	453,652	34.6	4.7	4.1	6.4
More than 1,000	567	0.4	3,536,837	1,406,313	2,130,524	39.8	15.9	12.9	25.0
All	160,282	100.0	78,595	19,933	58,662	25.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 26.9

AMT Revenue (\$ billions): 71.208

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2016 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	13,122	8.1	5,719	331	5,388	5.8	0.6	0.7	0.1
10-20	22,145	13.7	15,993	679	15,314	4.3	2.7	3.4	0.4
20-30	18,721	11.6	26,454	2,525	23,929	9.6	3.7	4.5	1.4
30-40	17,903	11.1	37,309	5,203	32,107	13.9	5.0	5.8	2.7
40-50	14,692	9.1	47,811	7,926	39,885	16.6	5.3	5.9	3.4
50-75	27,293	16.9	65,027	12,677	52,350	19.5	13.3	14.4	10.1
75-100	16,041	9.9	92,395	20,676	71,719	22.4	11.1	11.6	9.7
100-200	22,829	14.1	139,185	35,654	103,531	25.6	23.8	23.7	23.8
200-500	6,331	3.9	291,003	87,066	203,937	29.9	13.8	13.0	16.1
500-1,000	905	0.6	707,719	244,134	463,584	34.5	4.8	4.2	6.5
More than 1,000	613	0.4	3,606,947	1,418,675	2,188,273	39.3	16.5	13.5	25.5
All	161,412	100.0	82,832	21,151	61,681	25.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 30.2

AMT Revenue (\$ billions): 80.635

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2017¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	12,436	7.7	5,903	335	5,568	5.7	0.5	0.7	0.1
10-20	21,199	13.0	16,333	727	15,606	4.5	2.5	3.2	0.4
20-30	18,844	11.6	26,980	2,557	24,422	9.5	3.6	4.4	1.3
30-40	18,229	11.2	38,083	5,277	32,806	13.9	4.9	5.7	2.6
40-50	14,809	9.1	48,864	8,164	40,700	16.7	5.1	5.8	3.3
50-75	27,907	17.2	66,478	13,043	53,435	19.6	13.1	14.2	10.0
75-100	16,622	10.2	94,405	21,307	73,099	22.6	11.1	11.6	9.7
100-200	23,444	14.4	142,212	36,663	105,549	25.8	23.6	23.6	23.5
200-500	6,734	4.1	294,908	88,840	206,069	30.1	14.1	13.2	16.4
500-1,000	945	0.6	722,376	249,389	472,987	34.5	4.8	4.3	6.5
More than 1,000	660	0.4	3,663,202	1,445,292	2,217,911	39.5	17.1	14.0	26.1
All	162,615	100.0	86,943	22,473	64,470	25.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 33.8

AMT Revenue (\$ billions): 92.251

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2018 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	11,790	7.2	6,064	342	5,722	5.7	0.5	0.6	0.1
10-20	20,578	12.6	16,785	745	16,040	4.4	2.3	3.0	0.4
20-30	18,961	11.6	27,694	2,651	25,043	9.6	3.5	4.3	1.3
30-40	18,349	11.2	38,936	5,352	33,585	13.8	4.8	5.6	2.6
40-50	15,154	9.3	50,004	8,329	41,675	16.7	5.1	5.7	3.3
50-75	28,421	17.3	68,031	13,301	54,730	19.6	13.0	14.1	9.8
75-100	17,150	10.5	96,588	21,850	74,738	22.6	11.2	11.6	9.8
100-200	23,958	14.6	144,860	37,353	107,507	25.8	23.4	23.4	23.3
200-500	7,079	4.3	298,889	90,098	208,791	30.1	14.3	13.4	16.6
500-1,000	973	0.6	736,743	252,364	484,380	34.3	4.8	4.3	6.4
More than 1,000	698	0.4	3,722,878	1,450,468	2,272,411	39.0	17.5	14.4	26.3
All	163,891	100.0	90,617	23,437	67,181	25.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 37.6

AMT Revenue (\$ billions): 105.935

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2019¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	11,225	6.8	6,065	343	5,722	5.7	0.4	0.6	0.1
10-20	20,214	12.2	17,123	754	16,369	4.4	2.2	2.9	0.4
20-30	19,126	11.6	28,392	2,718	25,675	9.6	3.5	4.3	1.3
30-40	18,250	11.0	39,804	5,496	34,308	13.8	4.7	5.4	2.5
40-50	15,576	9.4	51,227	8,507	42,719	16.6	5.1	5.8	3.3
50-75	28,959	17.5	69,475	13,532	55,943	19.5	12.9	14.0	9.7
75-100	17,546	10.6	98,737	22,485	76,252	22.8	11.1	11.6	9.7
100-200	24,436	14.8	147,522	38,163	109,360	25.9	23.1	23.2	23.0
200-500	7,356	4.5	303,255	91,542	211,713	30.2	14.3	13.5	16.6
500-1,000	999	0.6	746,111	254,509	491,602	34.1	4.8	4.3	6.3
More than 1,000	733	0.4	3,877,481	1,499,945	2,377,536	38.7	18.2	15.1	27.1
All	165,239	100.0	94,354	24,535	69,820	26.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 41.0

AMT Revenue (\$ billions): 120.209

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2020¹

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	10,561	6.3	6,344	362	5,982	5.7	0.4	0.5	0.1
10-20	19,591	11.8	17,600	800	16,800	4.5	2.1	2.7	0.4
20-30	19,448	11.7	29,135	2,831	26,304	9.7	3.5	4.2	1.3
30-40	18,191	10.9	40,733	5,669	35,064	13.9	4.5	5.3	2.4
40-50	16,332	9.8	52,497	8,761	43,736	16.7	5.3	5.9	3.4
50-75	29,571	17.7	71,473	13,970	57,503	19.6	13.0	14.1	9.7
75-100	17,940	10.8	101,444	23,248	78,196	22.9	11.2	11.6	9.8
100-200	25,076	15.1	151,517	39,317	112,201	26.0	23.3	23.3	23.2
200-500	7,373	4.4	307,173	92,887	214,286	30.2	13.9	13.1	16.1
500-1,000	1,030	0.6	766,609	260,629	505,981	34.0	4.8	4.3	6.3
More than 1,000	776	0.5	3,887,542	1,492,143	2,395,399	38.4	18.5	15.4	27.2
All	166,655	100.0	97,956	25,516	72,440	26.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 44.8

AMT Revenue (\$ billions): 136.203

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2021¹

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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	10,023	6.0	6,509	376	6,133	5.8	0.4	0.5	0.1
10-20	19,143	11.4	18,043	834	17,209	4.6	2.0	2.6	0.4
20-30	19,624	11.7	29,903	2,943	26,960	9.8	3.4	4.2	1.3
30-40	18,369	10.9	41,676	5,851	35,825	14.0	4.5	5.2	2.4
40-50	16,892	10.1	53,817	9,136	44,681	17.0	5.3	6.0	3.4
50-75	30,042	17.9	73,278	14,362	58,916	19.6	12.9	14.0	9.6
75-100	18,724	11.1	104,197	24,080	80,117	23.1	11.4	11.9	10.1
100-200	25,252	15.0	155,296	40,514	114,782	26.1	22.9	23.0	22.8
200-500	7,432	4.4	312,185	94,699	217,486	30.3	13.6	12.8	15.7
500-1,000	1,047	0.6	782,939	267,258	515,681	34.1	4.8	4.3	6.2
More than 1,000	815	0.5	4,008,297	1,538,477	2,469,820	38.4	19.1	16.0	28.0
All	168,140	100.0	101,663	26,683	74,980	26.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 48.5

AMT Revenue (\$ billions): 153.476

(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 T12-0177
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
by Cash Income Level, 2022 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	9,636	5.7	6,612	377	6,235	5.7	0.4	0.5	0.1
10-20	18,533	10.9	18,439	876	17,563	4.8	1.9	2.5	0.3
20-30	20,127	11.9	30,630	3,055	27,575	10.0	3.5	4.2	1.3
30-40	18,451	10.9	42,640	6,046	36,594	14.2	4.4	5.1	2.4
40-50	17,372	10.2	55,176	9,510	45,666	17.2	5.4	6.0	3.5
50-75	30,576	18.0	75,092	14,769	60,324	19.7	12.8	14.0	9.6
75-100	19,348	11.4	107,027	24,847	82,181	23.2	11.6	12.1	10.2
100-200	25,421	15.0	158,885	41,616	117,269	26.2	22.6	22.6	22.4
200-500	7,502	4.4	317,275	96,506	220,769	30.4	13.3	12.6	15.3
500-1,000	1,061	0.6	797,301	271,797	525,504	34.1	4.7	4.2	6.1
More than 1,000	859	0.5	4,141,128	1,585,714	2,555,414	38.3	19.9	16.7	28.8
All	169,691	100.0	105,451	27,860	77,591	26.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 51.8

AMT Revenue (\$ billions): 174.108

(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.