

Table T12-0310
Baseline Distribution of Income and Federal Taxes Under Current Policy
by Cash Income Level, 2013 ¹

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Average Income (dollars)	Average Federal Tax Burden (dollars)	Average After- Tax Income ³	Average Federal Tax Rate ⁴	Share of Pre-Tax	Share of Post-	Share of
	Number (thousands)	Percent of Total					Income	Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Less than 10	16,041	10.1	5,390	155	5,235	2.9	0.8	1.0	0.1
10-20	24,243	15.3	15,105	243	14,862	1.6	3.3	4.1	0.3
20-30	19,317	12.2	25,084	1,689	23,395	6.7	4.4	5.2	1.4
30-40	17,482	11.1	35,579	4,091	31,488	11.5	5.7	6.3	3.1
40-50	13,879	8.8	45,612	6,352	39,260	13.9	5.8	6.3	3.8
50-75	25,633	16.2	62,053	10,560	51,493	17.0	14.5	15.2	11.7
75-100	14,610	9.2	88,235	16,918	71,317	19.2	11.7	12.0	10.7
100-200	20,204	12.8	133,782	29,251	104,532	21.9	24.6	24.3	25.6
200-500	4,780	3.0	283,732	73,505	210,227	25.9	12.3	11.6	15.2
500-1,000	728	0.5	683,264	209,853	473,411	30.7	4.5	4.0	6.6
More than 1,000	433	0.3	3,295,487	1,134,425	2,161,063	34.4	13.0	10.8	21.3
All	158,260	100.0	69,527	14,587	54,939	21.0	100.0	100.0	100.0
Addendum ⁵									
Below \$250K/\$200K AGI	155,414	98.2	54,658	9,682	44,977	10.3	77.3	80.5	65.2
Above \$250K/\$200K AGI	2,846	1.8	875,948	281,910	594,038	29.4	22.7	19.5	34.8

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

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (\$ billions): 32.6

* Less than 0.05

(1) Calendar year.

<http://www.taxpolicycenter.org/T11-0270>

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

(4) 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.

(5) Thresholds are defined separately for each filing status in 2009 dollars and are indexed for inflation after that year. The estimated thresholds for 2013 would be \$266,100 for married couples filing jointly, \$212,850 for single filers, \$239,500 for heads of household, and \$133,050 for married couples filing separately.