

Table T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Level, 2012 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	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	14,884	0.8	3.4	4.2	0.1
20-30	19,254	12.2	24,765	1,349	23,415	5.5	4.4	5.1	1.2
30-40	17,115	10.9	35,020	3,474	31,545	9.9	5.5	6.1	2.8
40-50	13,798	8.8	44,890	5,578	39,311	12.4	5.7	6.2	3.6
50-75	24,352	15.5	61,429	9,495	51,933	15.5	13.7	14.4	10.9
75-100	14,600	9.3	86,655	15,340	71,316	17.7	11.6	11.8	10.6
100-200	19,687	12.5	133,592	27,430	106,161	20.5	24.1	23.7	25.5
200-500	4,954	3.2	282,186	69,504	212,683	24.6	12.8	12.0	16.2
500-1,000	767	0.5	673,824	192,435	481,389	28.6	4.7	4.2	7.0
More than 1,000	458	0.3	3,284,097	1,016,712	2,267,386	31.0	13.8	11.8	21.9
All	157,370	100.0	69,454	13,482	55,972	19.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions): 4.0

AMT Revenue (\$ billions): 33.911

(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 T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Level, 2012 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	12,981	18.0	5,451	292	5,159	5.4	2.5	3.0	0.7
10-20	16,827	23.4	14,882	800	14,081	5.4	9.0	10.5	2.6
20-30	11,043	15.3	24,617	2,569	22,047	10.4	9.7	10.7	5.4
30-40	9,017	12.5	34,984	4,763	30,221	13.6	11.3	12.0	8.2
40-50	6,137	8.5	44,784	7,651	37,133	17.1	9.9	10.1	9.0
50-75	8,808	12.2	60,656	11,997	48,659	19.8	19.2	18.9	20.3
75-100	3,311	4.6	86,058	19,173	66,885	22.3	10.2	9.8	12.2
100-200	2,759	3.8	131,005	31,275	99,729	23.9	13.0	12.1	16.5
200-500	611	0.9	285,943	76,911	209,032	26.9	6.3	5.6	9.0
500-1,000	96	0.1	675,977	193,818	482,159	28.7	2.3	2.0	3.6
More than 1,000	60	0.1	3,268,737	1,070,012	2,198,725	32.7	7.1	5.9	12.4
All	72,079	100.0	38,707	7,239	31,467	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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 T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Level, 2012 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	1,584	2.6	4,603	29	4,575	0.6	0.1	0.1	0.0
10-20	3,105	5.2	15,556	-345	15,902	-2.2	0.7	0.9	-0.1
20-30	3,549	5.9	25,039	49	24,990	0.2	1.3	1.6	0.0
30-40	4,077	6.8	35,208	1,513	33,696	4.3	2.0	2.5	0.4
40-50	4,886	8.1	45,194	3,045	42,150	6.7	3.1	3.7	1.0
50-75	11,635	19.3	62,260	7,457	54,802	12.0	10.3	11.4	5.9
75-100	9,852	16.4	87,041	13,919	73,122	16.0	12.1	12.9	9.4
100-200	16,022	26.6	134,363	26,630	107,734	19.8	30.5	30.8	29.2
200-500	4,180	6.9	281,743	68,255	213,488	24.2	16.7	15.9	19.5
500-1,000	647	1.1	673,254	192,311	480,943	28.6	6.2	5.6	8.5
More than 1,000	379	0.6	3,239,742	996,316	2,243,426	30.8	17.4	15.2	25.9
All	60,207	100.0	117,292	24,251	93,040	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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 T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Level, 2012 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	2,116	9.3	6,542	-1,153	7,695	-17.6	1.5	2.0	-2.4
10-20	4,601	20.2	15,088	-2,134	17,222	-14.1	7.6	9.7	-9.8
20-30	4,352	19.1	24,908	-832	25,739	-3.3	11.9	13.8	-3.6
30-40	3,606	15.8	34,851	2,172	32,679	6.2	13.7	14.5	7.9
40-50	2,469	10.8	44,642	5,187	39,455	11.6	12.1	12.0	12.8
50-75	3,435	15.1	60,579	9,578	51,001	15.8	22.8	21.5	33.0
75-100	1,228	5.4	85,584	15,592	69,992	18.2	11.5	10.6	19.2
100-200	770	3.4	127,526	28,255	99,271	22.2	10.7	9.4	21.8
200-500	127	0.6	276,872	69,584	207,288	25.1	3.9	3.2	8.9
500-1,000	16	0.1	682,535	190,362	492,173	27.9	1.2	1.0	3.0
More than 1,000	10	0.0	3,130,030	929,877	2,200,153	29.7	3.4	2.7	9.3
All	22,789	100.0	40,125	4,378	35,747	10.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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 T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Level, 2012 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	2,960	6.0	5,912	-1,178	7,091	-19.9	0.4	0.6	-0.4
10-20	5,698	11.5	15,183	-2,637	17,820	-17.4	2.0	2.8	-1.8
20-30	5,466	11.0	24,920	-1,550	26,470	-6.2	3.1	4.0	-1.0
30-40	4,799	9.6	34,963	1,257	33,707	3.6	3.8	4.5	0.7
40-50	4,075	8.2	44,798	3,988	40,810	8.9	4.1	4.6	2.0
50-75	8,105	16.3	61,820	8,587	53,233	13.9	11.3	12.0	8.3
75-100	6,095	12.2	86,732	14,396	72,335	16.6	12.0	12.3	10.5
100-200	9,446	19.0	134,168	26,665	107,503	19.9	28.7	28.3	30.2
200-500	2,406	4.8	281,083	69,012	212,071	24.6	15.3	14.2	19.9
500-1,000	358	0.7	674,027	194,818	479,209	28.9	5.5	4.8	8.4
More than 1,000	198	0.4	3,164,875	977,667	2,187,208	30.9	14.2	12.1	23.2
All	49,780	100.0	88,755	16,771	71,984	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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 T13-0037
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Level, 2012 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	2,148	6.2	6,160	59	6,100	1.0	0.6	0.7	0.0
10-20	7,385	21.4	15,174	91	15,083	0.6	5.0	5.8	0.2
20-30	4,499	13.1	24,743	519	24,224	2.1	5.0	5.7	0.7
30-40	4,092	11.9	34,876	1,210	33,666	3.5	6.4	7.2	1.5
40-50	3,392	9.9	45,169	2,237	42,932	5.0	6.8	7.6	2.2
50-75	5,671	16.5	61,358	5,170	56,188	8.4	15.5	16.7	8.7
75-100	2,925	8.5	86,240	10,557	75,683	12.2	11.2	11.6	9.1
100-200	3,125	9.1	133,006	22,558	110,449	17.0	18.5	18.1	20.8
200-500	924	2.7	285,207	65,707	219,500	23.0	11.7	10.6	17.9
500-1,000	157	0.5	672,243	184,128	488,115	27.4	4.7	4.0	8.5
More than 1,000	102	0.3	3,263,298	1,008,806	2,254,492	30.9	14.8	12.0	30.3
All	34,450	100.0	65,248	9,843	55,405	15.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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 <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.