

Table T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Level, 2013 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	16,041	10.1	5,390	149	5,241	2.8	0.8	1.0	0.1
10-20	24,243	15.3	15,105	231	14,874	1.5	3.3	4.2	0.2
20-30	19,317	12.2	25,084	1,670	23,414	6.7	4.4	5.2	1.4
30-40	17,482	11.1	35,579	4,060	31,519	11.4	5.7	6.4	3.0
40-50	13,879	8.8	45,612	6,313	39,300	13.8	5.8	6.3	3.7
50-75	25,633	16.2	62,053	10,500	51,553	16.9	14.5	15.3	11.5
75-100	14,610	9.2	88,235	16,824	71,411	19.1	11.7	12.0	10.5
100-200	20,204	12.8	133,782	29,072	104,710	21.7	24.6	24.4	25.1
200-500	4,780	3.0	283,732	72,837	210,895	25.7	12.3	11.6	14.9
500-1,000	728	0.5	683,264	213,977	469,287	31.3	4.5	3.9	6.7
More than 1,000	433	0.3	3,295,487	1,227,093	2,068,395	37.2	13.0	10.3	22.7
All	158,260	100.0	69,527	14,786	54,740	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 3.4

AMT Revenue (\$ billions): 24.098

(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 T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Level, 2013 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	12,280	17.1	5,327	355	4,972	6.7	2.3	2.7	0.8
10-20	16,353	22.7	14,997	942	14,055	6.3	8.7	10.2	2.7
20-30	11,329	15.7	24,885	2,854	22,031	11.5	10.0	11.1	5.6
30-40	9,396	13.0	35,554	5,340	30,214	15.0	11.9	12.6	8.7
40-50	6,306	8.8	45,513	8,481	37,032	18.6	10.2	10.4	9.3
50-75	9,292	12.9	61,373	13,024	48,349	21.2	20.2	20.0	21.1
75-100	3,125	4.3	87,575	20,577	66,998	23.5	9.7	9.3	11.2
100-200	2,763	3.8	132,172	33,061	99,111	25.0	13.0	12.2	15.9
200-500	581	0.8	286,777	81,453	205,324	28.4	5.9	5.3	8.3
500-1,000	89	0.1	684,999	224,878	460,121	32.8	2.2	1.8	3.5
More than 1,000	56	0.1	3,307,366	1,318,082	1,989,283	39.9	6.5	4.9	12.8
All	72,035	100.0	39,146	7,968	31,179	20.4	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 T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Level, 2013 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	1,457	2.4	4,559	128	4,431	2.8	0.1	0.1	0.0
10-20	2,877	4.7	15,669	-259	15,929	-1.7	0.6	0.8	-0.1
20-30	3,317	5.5	25,449	286	25,163	1.1	1.2	1.5	0.1
30-40	4,027	6.6	35,715	1,897	33,818	5.3	2.0	2.5	0.5
40-50	4,740	7.8	45,931	3,495	42,436	7.6	3.1	3.7	1.0
50-75	12,272	20.2	62,784	8,406	54,378	13.4	10.9	12.2	6.4
75-100	10,124	16.7	88,587	15,526	73,061	17.5	12.7	13.5	9.8
100-200	16,567	27.3	134,301	28,263	106,038	21.0	31.4	32.0	29.2
200-500	4,043	6.7	283,374	71,348	212,026	25.2	16.2	15.6	18.0
500-1,000	616	1.0	683,221	212,572	470,650	31.1	5.9	5.3	8.2
More than 1,000	360	0.6	3,245,436	1,197,433	2,048,003	36.9	16.5	13.4	26.8
All	60,744	100.0	116,746	26,440	90,306	22.7	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 T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Level, 2013 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	2,173	9.4	6,307	-1,032	7,339	-16.4	1.5	2.0	-2.0
10-20	4,761	20.6	15,129	-2,013	17,142	-13.3	7.8	10.1	-8.4
20-30	4,367	18.9	25,305	-493	25,798	-2.0	12.0	13.9	-1.9
30-40	3,599	15.6	35,454	2,800	32,653	7.9	13.8	14.5	8.8
40-50	2,531	11.0	45,338	5,933	39,404	13.1	12.4	12.3	13.2
50-75	3,553	15.4	61,312	10,693	50,619	17.4	23.6	22.2	33.3
75-100	1,170	5.1	87,387	17,279	70,108	19.8	11.1	10.1	17.7
100-200	734	3.2	129,043	30,220	98,823	23.4	10.3	9.0	19.4
200-500	117	0.5	280,322	74,515	205,807	26.6	3.5	3.0	7.6
500-1,000	15	0.1	673,865	202,400	471,465	30.0	1.1	0.9	2.6
More than 1,000	10	0.0	3,141,640	1,126,782	2,014,857	35.9	3.3	2.4	9.5
All	23,101	100.0	40,006	4,941	35,065	12.4	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 T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Level, 2013 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	2,962	5.9	5,794	-1,080	6,874	-18.6	0.4	0.6	-0.4
10-20	5,804	11.6	15,260	-2,500	17,760	-16.4	2.0	3.0	-1.6
20-30	5,335	10.6	25,332	-1,242	26,574	-4.9	3.1	4.1	-0.7
30-40	4,816	9.6	35,564	1,872	33,692	5.3	3.9	4.7	1.0
40-50	4,037	8.1	45,576	4,707	40,869	10.3	4.2	4.7	2.1
50-75	8,599	17.2	62,528	9,714	52,814	15.5	12.2	13.0	9.1
75-100	6,206	12.4	88,416	16,143	72,273	18.3	12.5	12.9	10.9
100-200	9,390	18.7	134,200	28,599	105,601	21.3	28.6	28.4	29.2
200-500	2,258	4.5	283,593	72,558	211,035	25.6	14.5	13.7	17.8
500-1,000	345	0.7	680,629	212,173	468,456	31.2	5.3	4.6	8.0
More than 1,000	193	0.4	3,158,341	1,161,578	1,996,763	36.8	13.8	11.1	24.4
All	50,150	100.0	87,888	18,312	69,576	20.8	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 T13-0038
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Level, 2013 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	2,099	6.0	6,146	75	6,071	1.2	0.6	0.7	0.0
10-20	7,199	20.5	15,399	103	15,296	0.7	4.8	5.7	0.2
20-30	4,736	13.5	24,906	593	24,313	2.4	5.1	6.0	0.7
30-40	4,155	11.8	35,411	1,354	34,057	3.8	6.4	7.3	1.5
40-50	3,401	9.7	45,731	2,452	43,279	5.4	6.7	7.6	2.2
50-75	5,792	16.5	61,846	5,533	56,314	9.0	15.5	16.9	8.4
75-100	2,864	8.2	87,420	11,224	76,196	12.8	10.8	11.3	8.5
100-200	3,657	10.4	133,081	23,302	109,779	17.5	21.0	20.8	22.4
200-500	962	2.7	285,711	68,937	216,774	24.1	11.9	10.8	17.5
500-1,000	148	0.4	687,513	215,980	471,533	31.4	4.4	3.6	8.4
More than 1,000	91	0.3	3,301,216	1,256,166	2,045,051	38.1	13.0	9.6	30.1
All	35,135	100.0	65,837	10,819	55,018	16.4	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.