

**Table T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Percentile, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2, 3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	40,798	25.9	11,002	101	10,901	0.9	4.1	5.1	0.2
<b>Second Quintile</b>	35,670	22.7	28,965	2,211	26,754	7.6	9.5	10.8	3.7
<b>Middle Quintile</b>	31,258	19.9	50,863	7,058	43,805	13.9	14.6	15.6	10.4
<b>Fourth Quintile</b>	26,010	16.5	83,216	14,510	68,706	17.4	19.8	20.3	17.8
<b>Top Quintile</b>	22,827	14.5	251,138	63,014	188,123	25.1	52.5	48.8	67.8
<b>All</b>	157,370	100.0	69,454	13,482	55,972	19.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,524	7.3	125,289	25,137	100,153	20.1	13.2	13.1	13.7
<b>90-95</b>	5,598	3.6	172,864	38,106	134,758	22.0	8.9	8.6	10.1
<b>95-99</b>	4,556	2.9	294,044	73,144	220,899	24.9	12.3	11.4	15.7
<b>Top 1 Percent</b>	1,149	0.7	1,724,365	524,036	1,200,329	30.4	18.1	15.7	28.4
<b>Top 0.1 Percent</b>	117	0.1	8,316,831	2,611,974	5,704,857	31.4	8.9	7.6	14.4

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) 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% \$19,738; 40% \$39,096; 60% \$64,828; 80% \$107,628; 90% \$148,688; 95% \$208,810; 99% \$521,411; 99.9% \$2,749,437.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sub>2,3</sub>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	33,507	21.3	10,260	-404	10,664	-3.9	3.2	4.1	-0.6
<b>Second Quintile</b>	32,422	20.6	25,845	1,500	24,346	5.8	7.7	9.0	2.3
<b>Middle Quintile</b>	31,148	19.8	45,181	5,577	39,604	12.3	12.9	14.0	8.2
<b>Fourth Quintile</b>	29,682	18.9	72,260	12,153	60,107	16.8	19.6	20.3	17.0
<b>Top Quintile</b>	29,804	18.9	209,208	52,003	157,204	24.9	57.1	53.2	73.1
<b>All</b>	157,370	100.0	69,454	13,482	55,972	19.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	14,959	9.5	106,226	21,299	84,927	20.1	14.5	14.4	15.0
<b>90-95</b>	7,574	4.8	146,467	32,339	114,128	22.1	10.2	9.8	11.6
<b>95-99</b>	5,885	3.7	250,209	61,390	188,819	24.5	13.5	12.6	17.0
<b>Top 1 Percent</b>	1,386	0.9	1,489,805	451,112	1,038,693	30.3	18.9	16.3	29.5
<b>Top 0.1 Percent</b>	139	0.1	7,288,508	2,287,124	5,001,384	31.4	9.3	7.9	15.0

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) 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% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Single Tax Units**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	20,008	27.8	7,853	305	7,549	3.9	5.6	6.7	1.2
Second Quintile	17,123	23.8	19,563	1,591	17,972	8.1	12.0	13.6	5.2
Middle Quintile	13,753	19.1	33,496	4,524	28,972	13.5	16.5	17.6	11.9
Fourth Quintile	11,375	15.8	51,800	9,597	42,203	18.5	21.1	21.2	20.9
Top Quintile	9,391	13.0	134,073	33,704	100,369	25.1	45.1	41.6	60.7
<b>All</b>	<b>72,079</b>	<b>100.0</b>	<b>38,707</b>	<b>7,239</b>	<b>31,467</b>	<b>18.7</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	4,934	6.9	75,793	16,331	59,462	21.6	13.4	12.9	15.4
<b>90-95</b>	2,380	3.3	105,118	24,177	80,942	23.0	9.0	8.5	11.0
<b>95-99</b>	1,732	2.4	173,602	42,912	130,690	24.7	10.8	10.0	14.3
<b>Top 1 Percent</b>	345	0.5	969,358	301,832	667,526	31.1	12.0	10.2	19.9
<b>Top 0.1 Percent</b>	31	0.0	5,166,364	1,710,938	3,455,426	33.1	5.8	4.7	10.2

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) 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% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Married Tax Units Filing Jointly**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	5,654	9.4	14,125	-734	14,859	-5.2	1.1	1.5	-0.3
Second Quintile	8,013	13.3	35,067	1,734	33,332	5.0	4.0	4.8	1.0
Middle Quintile	12,295	20.4	57,336	6,358	50,978	11.1	10.0	11.2	5.4
Fourth Quintile	15,236	25.3	88,185	13,986	74,198	15.9	19.0	20.2	14.6
Top Quintile	18,717	31.1	249,870	61,845	188,025	24.8	66.2	62.8	79.3
<b>All</b>	<b>60,207</b>	<b>100.0</b>	<b>117,292</b>	<b>24,251</b>	<b>93,040</b>	<b>20.7</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>80-90</b>	8,992	14.9	124,067	24,069	99,998	19.4	15.8	16.1	14.8
<b>90-95</b>	4,842	8.0	168,021	36,452	131,569	21.7	11.5	11.4	12.1
<b>95-99</b>	3,897	6.5	286,245	69,866	216,379	24.4	15.8	15.1	18.7
<b>Top 1 Percent</b>	984	1.6	1,657,627	500,065	1,157,562	30.2	23.1	20.3	33.7
<b>Top 0.1 Percent</b>	101	0.2	7,879,154	2,454,112	5,425,042	31.2	11.2	9.7	16.9

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) 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% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Head of Household Tax Units**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	7,596	33.3	13,741	-2,070	15,811	-15.1	11.4	14.7	-15.8
<b>Second Quintile</b>	6,873	30.2	30,835	894	29,941	2.9	23.2	25.3	6.2
<b>Middle Quintile</b>	4,458	19.6	48,655	6,525	42,130	13.4	23.7	23.1	29.2
<b>Fourth Quintile</b>	2,561	11.2	71,361	12,659	58,703	17.7	20.0	18.5	32.5
<b>Top Quintile</b>	1,241	5.5	161,246	38,483	122,763	23.9	21.9	18.7	47.9
<b>All</b>	22,789	100.0	40,125	4,378	35,747	10.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	771	3.4	102,104	21,703	80,400	21.3	8.6	7.6	16.8
<b>90-95</b>	258	1.1	135,692	30,784	104,909	22.7	3.8	3.3	8.0
<b>95-99</b>	181	0.8	232,109	56,246	175,863	24.2	4.6	3.9	10.2
<b>Top 1 Percent</b>	32	0.1	1,379,305	400,761	978,545	29.1	4.9	3.9	13.0
<b>Top 0.1 Percent</b>	3	0.0	7,060,550	2,121,354	4,939,196	30.1	2.3	1.8	6.3

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

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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% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Tax Units with Children**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	10,714	21.5	14,275	-2,345	16,620	-16.4	3.5	5.0	-3.0
<b>Second Quintile</b>	10,605	21.3	35,079	1,031	34,048	2.9	8.4	10.1	1.3
<b>Middle Quintile</b>	10,013	20.1	60,604	8,151	52,453	13.5	13.7	14.7	9.8
<b>Fourth Quintile</b>	9,766	19.6	96,254	16,845	79,409	17.5	21.3	21.6	19.7
<b>Top Quintile</b>	8,509	17.1	277,459	70,772	206,686	25.5	53.4	49.1	72.1
<b>All</b>	49,780	100.0	88,755	16,771	71,984	18.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,450	8.9	140,675	29,204	111,471	20.8	14.2	13.8	15.6
<b>90-95</b>	1,994	4.0	196,930	44,722	152,208	22.7	8.9	8.5	10.7
<b>95-99</b>	1,647	3.3	334,890	86,167	248,723	25.7	12.5	11.4	17.0
<b>Top 1 Percent</b>	418	0.8	1,889,954	576,431	1,313,522	30.5	17.9	15.3	28.9
<b>Top 0.1 Percent</b>	39	0.1	9,283,969	2,903,992	6,379,977	31.3	8.3	7.0	13.7

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

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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% \$13,702; 40% \$25,625; 60% \$40,991; 80% \$64,430; 90% \$90,165; 95% \$125,044; 99% \$309,682; 99.9% \$1,633,545.

(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 T13-0039**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Elderly Tax Units**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	5,146	14.9	10,014	59	9,955	0.6	2.3	2.7	0.1
<b>Second Quintile</b>	8,664	25.2	21,497	261	21,235	1.2	8.3	9.6	0.7
<b>Middle Quintile</b>	8,103	23.5	40,629	1,622	39,007	4.0	14.7	16.6	3.9
<b>Fourth Quintile</b>	6,410	18.6	65,279	6,146	59,133	9.4	18.6	19.9	11.6
<b>Top Quintile</b>	6,098	17.7	207,422	46,530	160,892	22.4	56.3	51.4	83.7
<b>All</b>	34,450	100.0	65,248	9,843	55,405	15.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	2,899	8.4	96,300	13,488	82,813	14.0	12.4	12.6	11.5
<b>90-95</b>	1,516	4.4	133,171	23,227	109,944	17.4	9.0	8.7	10.4
<b>95-99</b>	1,322	3.8	229,671	49,472	180,198	21.5	13.5	12.5	19.3
<b>Top 1 Percent</b>	360	1.1	1,331,956	399,536	932,420	30.0	21.4	17.6	42.5
<b>Top 0.1 Percent</b>	37	0.1	6,520,643	2,061,706	4,458,937	31.6	10.6	8.6	22.3

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.

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(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.