

Table T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	40,520	25.6	11,290	199	11,090	1.8	4.2	5.2	0.4
Second Quintile	36,208	22.9	30,031	2,801	27,230	9.3	9.9	11.4	4.3
Middle Quintile	31,370	19.8	52,294	8,050	44,243	15.4	14.9	16.0	10.8
Fourth Quintile	26,062	16.5	84,355	15,871	68,484	18.8	20.0	20.6	17.7
Top Quintile	23,189	14.7	244,576	67,302	177,274	27.5	51.5	47.5	66.7
All	158,260	100.0	69,527	14,786	54,740	21.3	100.0	100.0	100.0
Addendum									
80-90	11,692	7.4	125,820	26,804	99,016	21.3	13.4	13.4	13.4
90-95	5,736	3.6	166,808	38,468	128,340	23.1	8.7	8.5	9.4
95-99	4,615	2.9	287,453	74,036	213,417	25.8	12.1	11.4	14.6
Top 1 Percent	1,147	0.7	1,671,536	597,226	1,074,310	35.7	17.4	14.2	29.3
Top 0.1 Percent	117	0.1	7,985,826	3,052,154	4,933,671	38.2	8.5	6.6	15.2

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) 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% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
All Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile <small>2,3</small>	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	33,405	21.1	10,552	-284	10,836	-2.7	3.2	4.2	-0.4
Second Quintile	32,563	20.6	26,837	1,968	24,869	7.3	7.9	9.4	2.7
Middle Quintile	31,164	19.7	46,562	6,436	40,126	13.8	13.2	14.4	8.6
Fourth Quintile	29,985	19.0	73,219	13,415	59,804	18.3	20.0	20.7	17.2
Top Quintile	30,233	19.1	204,490	55,533	148,957	27.2	56.2	52.0	71.8
All	158,260	100.0	69,527	14,786	54,740	21.3	100.0	100.0	100.0
Addendum									
80-90	14,991	9.5	106,847	22,683	84,164	21.2	14.6	14.6	14.5
90-95	7,896	5.0	142,978	32,974	110,004	23.1	10.3	10.0	11.1
95-99	5,972	3.8	244,529	62,267	182,262	25.5	13.3	12.6	15.9
Top 1 Percent	1,374	0.9	1,448,832	514,144	934,688	35.5	18.1	14.8	30.2
Top 0.1 Percent	139	0.1	6,989,966	2,669,111	4,320,854	38.2	8.9	7.0	15.9

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) 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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Single Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	19,721	27.4	8,091	421	7,671	5.2	5.7	6.7	1.5
Second Quintile	17,211	23.9	20,316	1,920	18,396	9.5	12.4	14.1	5.8
Middle Quintile	13,567	18.8	34,462	5,119	29,343	14.9	16.6	17.7	12.1
Fourth Quintile	11,717	16.3	52,696	10,524	42,173	20.0	21.9	22.0	21.5
Top Quintile	9,354	13.0	132,560	36,231	96,328	27.3	44.0	40.1	59.1
All	72,035	100.0	39,146	7,968	31,179	20.4	100.0	100.0	100.0
Addendum									
80-90	4,749	6.6	75,578	17,240	58,337	22.8	12.7	12.3	14.3
90-95	2,416	3.4	104,552	25,378	79,173	24.3	9.0	8.5	10.7
95-99	1,849	2.6	168,798	43,581	125,217	25.8	11.1	10.3	14.0
Top 1 Percent	340	0.5	931,104	338,902	592,202	36.4	11.2	9.0	20.1
Top 0.1 Percent	31	0.0	4,955,926	2,002,628	2,953,298	40.4	5.4	4.1	10.7

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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Married Tax Units Filing Jointly
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	5,376	8.9	14,486	-558	15,044	-3.9	1.1	1.5	-0.2
Second Quintile	8,093	13.3	36,595	2,369	34,226	6.5	4.2	5.1	1.2
Middle Quintile	12,453	20.5	58,915	7,399	51,516	12.6	10.4	11.7	5.7
Fourth Quintile	15,271	25.1	89,679	15,576	74,103	17.4	19.3	20.6	14.8
Top Quintile	19,208	31.6	241,961	65,462	176,499	27.1	65.5	61.8	78.3
All	60,744	100.0	116,746	26,440	90,306	22.7	100.0	100.0	100.0
Addendum									
80-90	9,257	15.2	123,947	25,542	98,405	20.6	16.2	16.6	14.7
90-95	5,109	8.4	162,264	36,630	125,634	22.6	11.7	11.7	11.7
95-99	3,865	6.4	282,834	71,430	211,404	25.3	15.4	14.9	17.2
Top 1 Percent	977	1.6	1,615,663	571,047	1,044,617	35.3	22.3	18.6	34.7
Top 0.1 Percent	101	0.2	7,547,627	2,858,521	4,689,106	37.9	10.7	8.6	17.9

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

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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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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.

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Table T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Head of Household Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	8,034	34.8	13,983	-1,878	15,860	-13.4	12.2	15.7	-13.2
Second Quintile	6,829	29.6	31,795	1,495	30,300	4.7	23.5	25.5	8.9
Middle Quintile	4,455	19.3	49,950	7,599	42,351	15.2	24.1	23.3	29.7
Fourth Quintile	2,489	10.8	71,792	13,856	57,936	19.3	19.3	17.8	30.2
Top Quintile	1,222	5.3	160,037	41,374	118,663	25.9	21.2	17.9	44.3
All	23,101	100.0	40,006	4,941	35,065	12.4	100.0	100.0	100.0
Addendum									
80-90	740	3.2	102,711	22,895	79,815	22.3	8.2	7.3	14.9
90-95	273	1.2	133,416	31,912	101,504	23.9	4.0	3.4	7.7
95-99	176	0.8	226,780	58,297	168,482	25.7	4.3	3.7	9.0
Top 1 Percent	32	0.1	1,339,304	454,049	885,254	33.9	4.7	3.5	12.8
Top 0.1 Percent	3	0.0	6,750,433	2,467,113	4,283,320	36.6	2.2	1.6	6.6

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

(1) Calendar year.

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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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Tax Units with Children
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	10,949	21.8	14,497	-2,174	16,671	-15.0	3.6	5.2	-2.6
Second Quintile	10,714	21.4	36,326	1,789	34,537	4.9	8.8	10.6	2.1
Middle Quintile	10,166	20.3	62,074	9,457	52,617	15.2	14.3	15.3	10.5
Fourth Quintile	9,735	19.4	97,977	18,732	79,245	19.1	21.6	22.1	19.9
Top Quintile	8,378	16.7	273,829	76,770	197,060	28.0	52.1	47.3	70.0
All	50,150	100.0	87,888	18,312	69,576	20.8	100.0	100.0	100.0
Addendum									
80-90	4,581	9.1	139,259	30,829	108,430	22.1	14.5	14.2	15.4
90-95	1,696	3.4	196,218	46,850	149,369	23.9	7.6	7.3	8.7
95-99	1,662	3.3	322,508	85,694	236,813	26.6	12.2	11.3	15.5
Top 1 Percent	439	0.9	1,792,201	637,440	1,154,760	35.6	17.9	14.5	30.5
Top 0.1 Percent	40	0.1	8,825,262	3,337,030	5,488,232	37.8	8.1	6.3	14.7

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.

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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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

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(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 T13-0040
Baseline Distribution of Cash Income and Federal Taxes Under Current Law
Elderly Tax Units
by Cash Income Percentile Adjusted for Family Size, 2013 ¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	5,152	14.7	10,284	77	10,208	0.7	2.3	2.7	0.1
Second Quintile	8,903	25.3	22,201	338	21,864	1.5	8.6	10.1	0.8
Middle Quintile	8,102	23.1	41,688	1,857	39,832	4.5	14.6	16.7	4.0
Fourth Quintile	6,300	17.9	66,058	6,524	59,534	9.9	18.0	19.4	10.8
Top Quintile	6,648	18.9	197,406	48,165	149,241	24.4	56.7	51.3	84.2
All	35,135	100.0	65,837	10,819	55,018	16.4	100.0	100.0	100.0
Addendum									
80-90	3,052	8.7	98,141	14,346	83,795	14.6	13.0	13.2	11.5
90-95	1,778	5.1	133,313	23,935	109,378	18.0	10.3	10.1	11.2
95-99	1,463	4.2	223,287	49,775	173,512	22.3	14.1	13.1	19.2
Top 1 Percent	354	1.0	1,267,910	454,689	813,221	35.9	19.4	14.9	42.4
Top 0.1 Percent	35	0.1	6,252,940	2,449,349	3,803,590	39.2	9.6	7.0	22.8

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

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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% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

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(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.