

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2004 ¹

Expanded 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	41,455	27.9	10,044	400	9,644	4.0	4.4	5.2	1.0
Second Quintile	32,566	21.9	26,745	2,299	24,446	8.6	9.3	10.4	4.4
Middle Quintile	29,031	19.6	48,088	6,678	41,410	13.9	14.9	15.7	11.4
Fourth Quintile	23,671	15.9	81,414	13,739	67,676	16.9	20.5	20.9	19.1
Top Quintile	20,525	13.8	232,911	53,113	179,798	22.8	50.9	48.0	64.0
All	148,481	100.0	63,215	11,478	51,736	18.2	100.0	100.0	100.0
Addendum									
80-90	10,330	7.0	124,678	23,399	101,279	18.8	13.7	13.6	14.2
90-95	5,113	3.4	174,868	36,098	138,770	20.6	9.5	9.2	10.8
95-99	4,051	2.7	286,090	65,769	220,321	23.0	12.4	11.6	15.6
Top 1 Percent	1,032	0.7	1,395,219	385,188	1,010,031	27.6	15.3	13.6	23.3
Top 0.1 Percent	106	0.1	6,329,367	1,786,326	4,543,040	28.2	7.2	6.3	11.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 3.9

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$22,600; 40% \$44,956; 60% \$77,276; 80% \$130,481; 90% \$186,170; 95% \$255,699; 99% \$599,072; 99.9% \$2,612,285.

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

(5) After-tax income is expanded 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 expanded cash income.

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	41,537	27.7	10,670	440	10,230	4.1	4.3	5.1	1.0
Second Quintile	33,045	22.1	28,204	2,524	25,680	9.0	9.1	10.2	4.3
Middle Quintile	29,280	19.6	50,525	7,098	43,426	14.1	14.4	15.2	10.8
Fourth Quintile	23,704	15.8	85,896	14,677	71,218	17.1	19.8	20.2	18.1
Top Quintile	20,680	13.8	259,880	61,000	198,880	23.5	52.3	49.3	65.6
All	149,734	100.0	68,616	12,848	55,767	18.7	100.0	100.0	100.0
Addendum									
80-90	10,357	6.9	132,445	25,020	107,425	18.9	13.4	13.3	13.5
90-95	5,134	3.4	187,407	39,220	148,188	20.9	9.4	9.1	10.5
95-99	4,130	2.8	311,674	73,924	237,750	23.7	12.5	11.8	15.9
Top 1 Percent	1,058	0.7	1,657,051	468,517	1,188,534	28.3	17.1	15.1	25.8
Top 0.1 Percent	109	0.1	7,803,225	2,256,256	5,546,969	28.9	8.3	7.3	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,135; 40% \$45,755; 60% \$78,588; 80% \$133,632; 90% \$192,465; 95% \$265,914; 99% \$646,843; 99.9% \$3,004,798.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2006 ¹

Expanded 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	40,423	26.9	11,222	486	10,736	4.3	4.1	4.8	0.9
Second Quintile	33,239	22.1	29,679	2,778	26,901	9.4	8.9	10.0	4.4
Middle Quintile	29,517	19.6	53,103	7,631	45,472	14.4	14.1	14.9	10.7
Fourth Quintile	23,864	15.9	90,689	15,649	75,040	17.3	19.5	19.9	17.7
Top Quintile	21,061	14.0	280,800	66,038	214,762	23.5	53.3	50.3	65.9
All	150,349	100.0	73,803	14,030	59,773	19.0	100.0	100.0	100.0
Addendum									
80-90	10,543	7.0	140,581	26,637	113,944	19.0	13.4	13.4	13.3
90-95	5,229	3.5	200,148	42,055	158,093	21.0	9.4	9.2	10.4
95-99	4,217	2.8	337,103	80,209	256,894	23.8	12.8	12.1	16.0
Top 1 Percent	1,072	0.7	1,831,944	514,829	1,317,115	28.1	17.7	15.7	26.2
Top 0.1 Percent	111	0.1	8,571,253	2,459,623	6,111,630	28.7	8.6	7.5	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.8

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,637; 40% \$46,561; 60% \$80,220; 80% \$136,787; 90% \$198,790; 95% \$274,885; 99% \$687,843; 99.9% \$3,279,002.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2007 ¹

Expanded 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	40,315	26.7	12,304	550	11,754	4.5	4.2	4.9	1.0
Second Quintile	33,665	22.3	31,794	3,054	28,740	9.6	9.0	10.0	4.6
Middle Quintile	29,888	19.8	55,928	8,060	47,868	14.4	14.0	14.8	10.7
Fourth Quintile	24,271	16.0	94,747	16,310	78,438	17.2	19.3	19.7	17.6
Top Quintile	21,340	14.1	298,293	69,381	228,911	23.3	53.4	50.6	65.8
All	151,270	100.0	78,742	14,868	63,874	18.9	100.0	100.0	100.0
Addendum									
80-90	10,673	7.1	147,581	27,829	119,752	18.9	13.2	13.2	13.2
90-95	5,303	3.5	210,211	43,856	166,355	20.9	9.4	9.1	10.3
95-99	4,280	2.8	355,876	84,250	271,627	23.7	12.8	12.0	16.0
Top 1 Percent	1,083	0.7	1,986,693	544,941	1,441,752	27.4	18.1	16.2	26.3
Top 0.1 Percent	112	0.1	9,482,427	2,637,323	6,845,105	27.8	8.9	7.9	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$24,888; 40% \$47,972; 60% \$81,802; 80% \$138,923; 90% \$203,285; 95% \$280,714; 99% \$706,492; 99.9% \$3,449,963.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2008 ¹

Expanded 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	40,924	26.7	11,963	110	11,853	0.9	4.3	5.1	0.2
Second Quintile	34,237	22.3	31,451	2,128	29,323	6.8	9.4	10.6	3.7
Middle Quintile	30,228	19.7	55,583	6,785	48,798	12.2	14.7	15.6	10.4
Fourth Quintile	24,494	16.0	94,299	14,777	79,523	15.7	20.2	20.7	18.3
Top Quintile	21,294	13.9	275,345	62,315	213,030	22.6	51.4	48.1	67.1
All	153,488	100.0	74,353	12,894	61,459	17.3	100.0	100.0	100.0
Addendum									
80-90	10,655	6.9	146,766	26,371	120,394	18.0	13.7	13.6	14.2
90-95	5,316	3.5	206,741	42,224	164,517	20.4	9.6	9.3	11.3
95-99	4,245	2.8	336,544	78,168	258,376	23.2	12.5	11.6	16.8
Top 1 Percent	1,077	0.7	1,644,636	454,539	1,190,097	27.6	15.5	13.6	24.7
Top 0.1 Percent	112	0.1	7,455,276	2,117,216	5,338,060	28.4	7.3	6.4	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.6

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,433; 40% \$45,973; 60% \$78,338; 80% \$133,522; 90% \$193,924; 95% \$264,619; 99% \$617,157; 99.9% \$2,665,700.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
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Expanded 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	42,040	27.0	12,085	-18	12,104	-0.2	4.7	5.6	-0.1
Second Quintile	34,866	22.4	30,759	1,678	29,080	5.5	9.9	11.1	3.4
Middle Quintile	30,568	19.6	54,224	5,924	48,299	10.9	15.3	16.2	10.5
Fourth Quintile	24,783	15.9	92,081	13,611	78,469	14.8	21.1	21.3	19.6
Top Quintile	21,467	13.8	248,485	52,905	195,580	21.3	49.2	46.0	66.1
All	155,935	100.0	69,525	11,015	58,510	15.8	100.0	100.0	100.0
Addendum									
80-90	10,776	6.9	142,205	24,438	117,767	17.2	14.1	13.9	15.3
90-95	5,342	3.4	198,335	38,427	159,908	19.4	9.8	9.4	12.0
95-99	4,264	2.7	313,279	69,054	244,225	22.0	12.3	11.4	17.1
Top 1 Percent	1,085	0.7	1,296,004	343,357	952,647	26.5	13.0	11.3	21.7
Top 0.1 Percent	114	0.1	5,384,096	1,467,924	3,916,172	27.3	5.7	4.9	9.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.3

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,231; 40% \$45,137; 60% \$76,727; 80% \$130,516; 90% \$187,155; 95% \$253,642; 99% \$552,984; 99.9% \$2,089,299.

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

(5) After-tax income is expanded 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 T13-0159
Baseline Distribution of Income and Federal Taxes
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Expanded 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	42,639	26.9	12,506	116	12,390	0.9	4.7	5.5	0.3
Second Quintile	35,257	22.3	31,088	1,845	29,242	5.9	9.6	10.8	3.5
Middle Quintile	30,976	19.6	54,684	6,206	48,478	11.4	14.8	15.7	10.3
Fourth Quintile	25,286	16.0	93,332	14,250	79,082	15.3	20.6	20.9	19.2
Top Quintile	21,947	13.9	262,882	56,840	206,042	21.6	50.3	47.2	66.5
All	158,413	100.0	72,388	11,840	60,548	16.4	100.0	100.0	100.0
Addendum									
80-90	10,988	6.9	144,755	25,532	119,223	17.6	13.9	13.7	15.0
90-95	5,457	3.4	203,064	40,052	163,012	19.7	9.7	9.3	11.7
95-99	4,381	2.8	327,162	72,759	254,402	22.2	12.5	11.6	17.0
Top 1 Percent	1,121	0.7	1,460,708	383,217	1,077,490	26.2	14.3	12.6	22.9
Top 0.1 Percent	117	0.1	6,458,289	1,731,408	4,726,880	26.8	6.6	5.8	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.6

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,195; 40% \$44,779; 60% \$76,168; 80% \$130,320; 90% \$188,591; 95% \$256,180; 99% \$576,508; 99.9% \$2,285,003.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2011 ¹

Expanded 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	42,634	26.8	12,957	210	12,747	1.6	4.7	5.5	0.5
Second Quintile	35,496	22.3	32,633	2,032	30,601	6.2	9.8	10.9	3.8
Middle Quintile	31,197	19.6	57,209	6,508	50,700	11.4	15.1	15.9	10.7
Fourth Quintile	25,414	16.0	95,804	14,045	81,758	14.7	20.5	20.9	18.9
Top Quintile	22,276	14.0	265,727	56,045	209,682	21.1	49.9	46.9	65.9
All	159,075	100.0	74,508	11,907	62,601	16.0	100.0	100.0	100.0
Addendum									
80-90	11,197	7.0	145,016	24,298	120,717	16.8	13.7	13.6	14.4
90-95	5,496	3.5	200,364	36,935	163,429	18.4	9.3	9.0	10.7
95-99	4,455	2.8	323,974	69,261	254,713	21.4	12.2	11.4	16.3
Top 1 Percent	1,128	0.7	1,552,317	412,074	1,140,243	26.6	14.8	12.9	24.5
Top 0.1 Percent	116	0.1	6,875,410	1,888,287	4,987,123	27.5	6.7	5.8	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.6

(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 breaks are (in 2013 dollars): 20% \$23,413; 40% \$45,641; 60% \$76,476; 80% \$128,678; 90% \$179,662; 95% \$247,370; 99% \$565,332; 99.9% \$2,552,660.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2012 ¹

Expanded 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	42,721	26.8	13,504	238	13,266	1.8	4.6	5.4	0.5
Second Quintile	35,617	22.3	34,424	2,320	32,104	6.7	9.7	10.9	4.0
Middle Quintile	31,569	19.8	60,127	7,235	52,892	12.0	15.1	15.9	10.9
Fourth Quintile	25,476	16.0	99,216	14,913	84,303	15.0	20.1	20.5	18.2
Top Quintile	22,512	14.1	282,462	61,441	221,021	21.8	50.5	47.4	66.2
All	159,731	100.0	78,775	13,077	65,699	16.6	100.0	100.0	100.0
Addendum									
80-90	11,325	7.1	148,225	25,397	122,828	17.1	13.3	13.3	13.8
90-95	5,527	3.5	202,242	37,801	164,441	18.7	8.9	8.7	10.0
95-99	4,509	2.8	330,283	71,751	258,532	21.7	11.8	11.1	15.5
Top 1 Percent	1,150	0.7	1,801,911	489,437	1,312,474	27.2	16.5	14.4	27.0
Top 0.1 Percent	118	0.1	8,421,022	2,354,022	6,067,000	28.0	7.9	6.8	13.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.2

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$24,109; 40% \$47,036; 60% \$78,063; 80% \$129,788; 90% \$178,281; 95% \$246,225; 99% \$576,599; 99.9% \$2,922,238.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2013 ¹

Expanded 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	43,453	26.8	13,607	328	13,279	2.4	4.7	5.5	0.6
Second Quintile	36,220	22.4	33,863	2,454	31,409	7.3	9.7	10.9	4.0
Middle Quintile	31,791	19.6	59,141	7,309	51,832	12.4	14.8	15.8	10.3
Fourth Quintile	25,914	16.0	99,185	15,630	83,555	15.8	20.3	20.8	18.0
Top Quintile	22,833	14.1	280,129	65,893	214,236	23.5	50.5	47.0	66.9
All	161,868	100.0	78,255	13,905	64,350	17.8	100.0	100.0	100.0
Addendum									
80-90	11,458	7.1	151,406	27,375	124,031	18.1	13.7	13.6	13.9
90-95	5,652	3.5	210,456	41,802	168,654	19.9	9.4	9.2	10.5
95-99	4,566	2.8	336,973	75,952	261,020	22.5	12.2	11.4	15.4
Top 1 Percent	1,157	0.7	1,670,664	525,231	1,145,433	31.4	15.3	12.7	27.0
Top 0.1 Percent	118	0.1	7,744,239	2,616,751	5,127,488	33.8	7.2	5.8	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 3.9

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,570; 40% \$45,475; 60% \$76,234; 80% \$129,219; 90% \$181,498; 95% \$250,749; 99% \$550,652; 99.9% \$2,656,501.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2014 ¹

Expanded 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	43,668	26.8	14,248	439	13,809	3.1	4.5	5.4	0.7
Second Quintile	36,178	22.2	35,551	2,837	32,714	8.0	9.4	10.7	3.9
Middle Quintile	32,111	19.7	63,270	8,654	54,616	13.7	14.8	15.8	10.5
Fourth Quintile	26,073	16.0	105,666	17,544	88,122	16.6	20.1	20.7	17.3
Top Quintile	23,056	14.2	306,320	76,959	229,360	25.1	51.4	47.7	67.3
All	162,816	100.0	84,346	16,203	68,142	19.2	100.0	100.0	100.0
Addendum									
80-90	11,523	7.1	156,802	29,534	127,268	18.8	13.2	13.2	12.9
90-95	5,725	3.5	215,637	43,774	171,863	20.3	9.0	8.9	9.5
95-99	4,636	2.9	359,690	85,577	274,113	23.8	12.1	11.5	15.0
Top 1 Percent	1,173	0.7	2,007,042	670,846	1,336,196	33.4	17.1	14.1	29.8
Top 0.1 Percent	121	0.1	9,339,535	3,331,969	6,007,566	35.7	8.2	6.5	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.2

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$24,191; 40% \$47,261; 60% \$79,521; 80% \$134,266; 90% \$180,482; 95% \$261,471; 99% \$615,048; 99.9% \$3,170,865.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 ¹

Expanded 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	43,476	26.5	15,006	477	14,530	3.2	4.5	5.4	0.7
Second Quintile	36,374	22.2	37,120	3,111	34,009	8.4	9.2	10.5	3.9
Middle Quintile	32,412	19.8	66,179	9,262	56,917	14.0	14.6	15.7	10.4
Fourth Quintile	26,575	16.2	111,245	19,064	92,181	17.1	20.2	20.8	17.5
Top Quintile	23,244	14.2	326,417	83,638	242,779	25.6	51.7	47.9	67.2
All	163,798	100.0	89,591	17,658	71,933	19.7	100.0	100.0	100.0
Addendum									
80-90	11,605	7.1	165,125	31,722	133,403	19.2	13.1	13.1	12.7
90-95	5,784	3.5	232,934	49,056	183,878	21.1	9.2	9.0	9.8
95-99	4,669	2.9	384,081	93,513	290,568	24.4	12.2	11.5	15.1
Top 1 Percent	1,185	0.7	2,135,597	722,135	1,413,462	33.8	17.2	14.2	29.6
Top 0.1 Percent	121	0.1	9,836,226	3,548,886	6,287,340	36.1	8.1	6.5	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.5

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$24,844; 40% \$48,286; 60% \$82,182; 80% \$137,646; 90% \$188,942; 95% \$271,750; 99% \$641,453; 99.9% \$3,329,195.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 ¹

Expanded 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	43,582	26.4	15,613	499	15,114	3.2	4.4	5.3	0.7
Second Quintile	36,539	22.2	38,414	3,243	35,171	8.4	9.0	10.3	3.8
Middle Quintile	32,618	19.8	68,958	9,718	59,240	14.1	14.4	15.5	10.2
Fourth Quintile	26,863	16.3	116,374	20,144	96,230	17.3	20.0	20.7	17.4
Top Quintile	23,465	14.2	347,772	89,892	257,880	25.9	52.3	48.4	67.7
All	164,808	100.0	94,730	18,910	75,821	20.0	100.0	100.0	100.0
Addendum									
80-90	11,737	7.1	175,723	34,215	141,508	19.5	13.2	13.3	12.9
90-95	5,826	3.5	249,460	53,624	195,836	21.5	9.3	9.1	10.0
95-99	4,703	2.9	406,469	99,866	306,602	24.6	12.2	11.5	15.1
Top 1 Percent	1,198	0.7	2,280,427	772,370	1,508,057	33.9	17.5	14.5	29.7
Top 0.1 Percent	123	0.1	10,532,953	3,797,311	6,735,642	36.1	8.3	6.6	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 4.8

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$25,260; 40% \$49,085; 60% \$84,051; 80% \$141,658; 90% \$200,178; 95% \$279,624; 99% \$669,150; 99.9% \$3,495,829.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2017 ¹

Expanded 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	43,919	26.5	16,165	540	15,625	3.3	4.3	5.2	0.7
Second Quintile	36,495	22.0	39,675	3,317	36,358	8.4	8.8	10.1	3.6
Middle Quintile	32,881	19.8	71,667	10,189	61,478	14.2	14.2	15.3	10.0
Fourth Quintile	27,121	16.4	121,113	21,100	100,013	17.4	19.9	20.5	17.2
Top Quintile	23,696	14.3	369,145	95,960	273,185	26.0	52.9	49.0	68.2
All	165,845	100.0	99,752	20,112	79,640	20.2	100.0	100.0	100.0
Addendum									
80-90	11,859	7.2	185,490	36,512	148,978	19.7	13.3	13.4	13.0
90-95	5,880	3.6	263,811	57,383	206,428	21.8	9.4	9.2	10.1
95-99	4,748	2.9	429,468	106,122	323,346	24.7	12.3	11.6	15.1
Top 1 Percent	1,209	0.7	2,446,798	827,072	1,619,726	33.8	17.9	14.8	30.0
Top 0.1 Percent	124	0.1	11,382,859	4,083,022	7,299,838	35.9	8.5	6.9	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5.1

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$25,563; 40% \$49,759; 60% \$85,453; 80% \$144,991; 90% \$208,462; 95% \$287,955; 99% \$689,755; 99.9% \$3,675,486.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 ¹

Expanded 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	43,975	26.4	16,781	759	16,023	4.5	4.3	5.1	1.0
Second Quintile	36,549	21.9	40,869	3,527	37,342	8.6	8.6	9.9	3.7
Middle Quintile	33,285	19.9	74,074	10,711	63,363	14.5	14.2	15.2	10.1
Fourth Quintile	27,399	16.4	125,655	21,970	103,684	17.5	19.8	20.5	17.1
Top Quintile	23,954	14.4	385,686	100,139	285,547	26.0	53.2	49.4	68.0
All	166,908	100.0	104,112	21,146	82,966	20.3	100.0	100.0	100.0
Addendum									
80-90	11,983	7.2	193,247	38,346	154,900	19.8	13.3	13.4	13.0
90-95	5,954	3.6	274,547	59,871	214,677	21.8	9.4	9.2	10.1
95-99	4,796	2.9	447,069	110,318	336,751	24.7	12.3	11.7	15.0
Top 1 Percent	1,220	0.7	2,577,467	863,761	1,713,706	33.5	18.1	15.1	29.9
Top 0.1 Percent	125	0.1	11,931,764	4,232,749	7,699,015	35.5	8.6	7.0	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5.4

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$25,854; 40% \$50,153; 60% \$86,471; 80% \$147,237; 90% \$213,334; 95% \$292,357; 99% \$705,979; 99.9% \$3,826,472.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2019 ¹

Expanded 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	43,961	26.2	17,361	770	16,591	4.4	4.2	5.0	0.9
Second Quintile	36,686	21.8	42,190	3,576	38,614	8.5	8.5	9.7	3.6
Middle Quintile	33,742	20.1	76,824	11,128	65,696	14.5	14.2	15.2	10.2
Fourth Quintile	27,649	16.5	130,616	22,690	107,926	17.4	19.8	20.5	17.0
Top Quintile	24,218	14.4	401,069	103,465	297,603	25.8	53.3	49.6	68.0
All	167,995	100.0	108,485	21,926	86,559	20.2	100.0	100.0	100.0
Addendum									
80-90	12,148	7.2	200,690	39,577	161,112	19.7	13.4	13.5	13.1
90-95	6,003	3.6	285,144	61,830	223,314	21.7	9.4	9.2	10.1
95-99	4,834	2.9	463,497	113,711	349,786	24.5	12.3	11.6	14.9
Top 1 Percent	1,233	0.7	2,695,249	895,567	1,799,681	33.2	18.2	15.3	30.0
Top 0.1 Percent	126	0.1	12,362,718	4,341,337	8,021,381	35.1	8.6	7.0	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5.6

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$25,992; 40% \$50,794; 60% \$87,962; 80% \$149,369; 90% \$216,917; 95% \$296,295; 99% \$719,296; 99.9% \$3,986,021.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2020 ¹

Expanded 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	44,070	26.1	18,011	803	17,208	4.5	4.2	5.0	0.9
Second Quintile	36,806	21.8	43,745	3,666	40,080	8.4	8.4	9.7	3.5
Middle Quintile	34,160	20.2	79,789	11,621	68,168	14.6	14.3	15.3	10.3
Fourth Quintile	27,872	16.5	135,708	23,485	112,223	17.3	19.8	20.5	17.0
Top Quintile	24,466	14.5	417,298	107,383	309,916	25.7	53.4	49.7	68.1
All	169,104	100.0	113,043	22,820	90,223	20.2	100.0	100.0	100.0
Addendum									
80-90	12,317	7.3	208,585	41,036	167,550	19.7	13.4	13.5	13.1
90-95	6,037	3.6	295,369	63,836	231,532	21.6	9.3	9.2	10.0
95-99	4,868	2.9	479,947	117,428	362,519	24.5	12.2	11.6	14.8
Top 1 Percent	1,243	0.7	2,831,297	936,642	1,894,654	33.1	18.4	15.4	30.2
Top 0.1 Percent	127	0.1	12,867,969	4,493,713	8,374,257	34.9	8.6	7.0	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5.7

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$26,272; 40% \$51,578; 60% \$89,462; 80% \$151,526; 90% \$220,644; 95% \$298,828; 99% \$737,326; 99.9% \$4,171,774.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2021 ¹

Expanded 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	44,229	26.0	18,661	840	17,821	4.5	4.1	4.9	0.9
Second Quintile	37,013	21.7	45,334	3,778	41,556	8.3	8.4	9.6	3.5
Middle Quintile	34,572	20.3	82,991	12,150	70,841	14.6	14.3	15.3	10.4
Fourth Quintile	28,013	16.5	141,077	24,368	116,709	17.3	19.7	20.5	16.9
Top Quintile	24,689	14.5	433,992	111,521	322,471	25.7	53.5	49.8	68.1
All	170,232	100.0	117,661	23,750	93,911	20.2	100.0	100.0	100.0
Addendum									
80-90	12,477	7.3	216,617	42,497	174,120	19.6	13.5	13.6	13.1
90-95	6,045	3.6	305,572	65,818	239,754	21.5	9.2	9.1	9.8
95-99	4,909	2.9	495,932	121,117	374,815	24.4	12.2	11.5	14.7
Top 1 Percent	1,258	0.7	2,965,079	978,193	1,986,886	33.0	18.6	15.6	30.4
Top 0.1 Percent	128	0.1	13,391,878	4,659,408	8,732,470	34.8	8.6	7.0	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 5.8

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$26,483; 40% \$52,434; 60% \$91,073; 80% \$153,374; 90% \$224,116; 95% \$301,045; 99% \$752,370; 99.9% \$4,387,522.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 ¹

Expanded 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	44,324	25.9	19,346	880	18,466	4.6	4.1	4.9	0.9
Second Quintile	37,308	21.8	47,090	3,940	43,150	8.4	8.4	9.6	3.5
Middle Quintile	34,973	20.4	86,461	12,741	73,720	14.7	14.4	15.4	10.5
Fourth Quintile	28,141	16.4	146,877	25,334	121,543	17.3	19.7	20.4	16.8
Top Quintile	24,935	14.6	451,414	115,870	335,543	25.7	53.6	49.9	68.1
All	171,379	100.0	122,589	24,760	97,828	20.2	100.0	100.0	100.0
Addendum									
80-90	12,636	7.4	225,052	43,967	181,086	19.5	13.5	13.7	13.1
90-95	6,084	3.6	316,515	68,106	248,409	21.5	9.2	9.0	9.8
95-99	4,944	2.9	513,181	125,058	388,123	24.4	12.1	11.5	14.6
Top 1 Percent	1,271	0.7	3,107,852	1,023,802	2,084,050	32.9	18.8	15.8	30.7
Top 0.1 Percent	129	0.1	13,932,317	4,838,691	9,093,626	34.7	8.6	7.0	14.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 6

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$26,672; 40% \$53,451; 60% \$93,142; 80% \$155,268; 90% \$227,811; 95% \$303,865; 99% \$766,154; 99.9% \$4,601,617.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2023 ¹

Expanded 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	44,500	25.8	19,943	902	19,041	4.5	4.0	4.8	0.9
Second Quintile	37,598	21.8	48,962	4,195	44,767	8.6	8.4	9.6	3.5
Middle Quintile	35,272	20.4	90,176	13,379	76,797	14.8	14.5	15.4	10.6
Fourth Quintile	28,346	16.4	152,357	26,244	126,113	17.2	19.6	20.4	16.7
Top Quintile	25,147	14.6	468,910	120,364	348,546	25.7	53.6	50.0	68.0
All	172,542	100.0	127,451	25,790	101,661	20.2	100.0	100.0	100.0
Addendum									
80-90	12,783	7.4	232,985	45,380	187,604	19.5	13.5	13.7	13.0
90-95	6,110	3.5	326,077	69,917	256,161	21.4	9.1	8.9	9.6
95-99	4,970	2.9	529,322	128,653	400,669	24.3	12.0	11.4	14.4
Top 1 Percent	1,284	0.7	3,263,234	1,074,744	2,188,490	32.9	19.1	16.0	31.0
Top 0.1 Percent	130	0.1	14,515,561	5,041,433	9,474,128	34.7	8.6	7.0	14.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 6.1

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$26,827; 40% \$54,460; 60% \$95,241; 80% \$156,821; 90% \$230,152; 95% \$304,802; 99% \$784,795; 99.9% \$4,787,602.

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

(5) After-tax income is expanded 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 expanded cash income.

Table T13-0159
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2024 ¹

Expanded 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	44,768	25.8	20,625	931	19,694	4.5	4.0	4.8	0.9
Second Quintile	38,184	22.0	51,321	4,601	46,721	9.0	8.5	9.7	3.8
Middle Quintile	35,304	20.3	94,542	13,996	80,546	14.8	14.5	15.5	10.6
Fourth Quintile	28,434	16.4	156,630	26,933	129,697	17.2	19.4	20.1	16.5
Top Quintile	25,375	14.6	487,811	124,649	363,162	25.6	53.8	50.2	68.0
All	173,717	100.0	132,399	26,760	105,639	20.2	100.0	100.0	100.0
Addendum									
80-90	13,000	7.5	236,706	45,081	191,624	19.1	13.4	13.6	12.6
90-95	6,120	3.5	335,742	71,504	264,238	21.3	8.9	8.8	9.4
95-99	4,962	2.9	547,538	131,871	415,667	24.1	11.8	11.2	14.1
Top 1 Percent	1,293	0.7	3,502,768	1,148,373	2,354,395	32.8	19.7	16.6	31.9
Top 0.1 Percent	130	0.1	15,461,648	5,336,246	10,125,402	34.5	8.8	7.2	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

Number of AMT Taxpayers (millions): 6.1

(1) Calendar year.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$27,160; 40% \$55,779; 60% \$97,706; 80% \$154,582; 90% \$231,779; 95% \$305,938; 99% \$823,150; 99.9% \$5,077,665.

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

(5) After-tax income is expanded 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 expanded cash income.