

Table T13-0161
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	12,248	7.7	5,778	167	5,611	2.9	0.6	0.7	0.1
10-20	22,412	14.0	14,789	177	14,612	1.2	2.6	3.1	0.2
20-30	18,419	11.5	24,405	835	23,571	3.4	3.6	4.1	0.7
30-40	15,389	9.6	34,346	2,218	32,128	6.5	4.2	4.7	1.6
40-50	13,813	8.7	44,231	3,978	40,253	9.0	4.9	5.3	2.6
50-75	25,166	15.8	60,581	7,345	53,235	12.1	12.1	12.8	8.9
75-100	15,558	9.7	85,068	12,131	72,937	14.3	10.5	10.8	9.0
100-200	26,274	16.5	134,932	22,502	112,429	16.7	28.2	28.2	28.3
200-500	7,220	4.5	277,199	57,463	219,736	20.7	15.9	15.1	19.9
500-1,000	884	0.6	670,652	169,333	501,319	25.3	4.7	4.2	7.2
More than 1,000	511	0.3	3,150,787	870,425	2,280,362	27.6	12.8	11.1	21.3
All	159,731	100.0	78,775	13,077	65,699	16.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.2

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.

Table T13-0161
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	10,092	13.6	5,745	284	5,462	4.9	1.9	2.1	0.6
10-20	16,742	22.6	14,678	574	14,104	3.9	7.9	9.0	1.9
20-30	11,321	15.3	24,276	1,825	22,451	7.5	8.8	9.7	4.0
30-40	8,509	11.5	34,230	3,625	30,605	10.6	9.3	9.9	6.0
40-50	6,662	9.0	44,037	6,133	37,904	13.9	9.4	9.6	8.0
50-75	10,405	14.1	60,208	10,097	50,111	16.8	20.0	19.9	20.5
75-100	4,550	6.2	84,262	16,072	68,189	19.1	12.3	11.9	14.3
100-200	3,795	5.1	128,705	27,330	101,375	21.2	15.6	14.7	20.2
200-500	766	1.0	275,742	65,332	210,410	23.7	6.7	6.2	9.8
500-1,000	98	0.1	666,939	172,756	494,183	25.9	2.1	1.9	3.3
More than 1,000	61	0.1	3,182,875	942,686	2,240,189	29.6	6.2	5.2	11.2
All	73,963	100.0	42,332	6,928	35,404	16.4	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.

Table T13-0161
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	962	1.6	5,099	44	5,054	0.9	0.1	0.1	0.0
10-20	2,012	3.4	15,373	-122	15,495	-0.8	0.4	0.5	0.0
20-30	2,993	5.0	24,639	-31	24,670	-0.1	0.9	1.1	0.0
30-40	3,142	5.3	34,617	554	34,063	1.6	1.3	1.6	0.1
40-50	3,863	6.5	44,579	1,587	42,993	3.6	2.1	2.5	0.4
50-75	9,370	15.6	61,409	4,720	56,689	7.7	7.1	7.9	3.1
75-100	8,623	14.4	85,826	10,002	75,825	11.7	9.1	9.8	6.0
100-200	20,876	34.9	136,760	21,498	115,262	15.7	35.2	36.0	31.4
200-500	6,234	10.4	277,451	56,255	221,196	20.3	21.3	20.6	24.5
500-1,000	760	1.3	670,878	168,779	502,100	25.2	6.3	5.7	9.0
More than 1,000	429	0.7	3,092,150	847,006	2,245,144	27.4	16.3	14.4	25.4
All	59,903	100.0	135,569	23,901	111,667	17.6	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.

Table T13-0161
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	1,089	4.7	6,668	-833	7,501	-12.5	0.7	0.8	-0.9
10-20	3,483	15.1	14,971	-1,613	16,584	-10.8	4.7	5.7	-5.8
20-30	3,796	16.5	24,591	-1,579	26,170	-6.4	8.5	9.9	-6.2
30-40	3,388	14.7	34,360	7	34,353	0.0	10.5	11.6	0.0
40-50	2,956	12.8	44,209	1,957	42,252	4.4	11.8	12.4	6.0
50-75	4,693	20.3	59,870	6,218	53,652	10.4	25.4	25.0	30.0
75-100	1,993	8.6	83,828	11,690	72,139	13.9	15.1	14.3	24.0
100-200	1,321	5.7	125,510	22,546	102,964	18.0	15.0	13.5	30.6
200-500	168	0.7	269,451	59,866	209,585	22.2	4.1	3.5	10.3
500-1,000	16	0.1	674,527	170,980	503,547	25.4	1.0	0.8	2.9
More than 1,000	11	0.1	3,024,095	816,613	2,207,482	27.0	3.0	2.4	9.1
All	23,074	100.0	47,870	4,214	43,657	8.8	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.

Table T13-0161
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	1,511	3.0	6,301	-995	7,296	-15.8	0.2	0.3	-0.2
10-20	4,223	8.4	15,082	-2,089	17,171	-13.9	1.2	1.6	-1.1
20-30	4,725	9.4	24,555	-2,159	26,713	-8.8	2.2	2.9	-1.3
30-40	4,233	8.5	34,424	-799	35,223	-2.3	2.8	3.4	-0.4
40-50	3,976	7.9	44,246	1,027	43,219	2.3	3.4	3.9	0.5
50-75	7,960	15.9	60,763	4,902	55,861	8.1	9.3	10.1	4.8
75-100	5,995	12.0	85,486	10,048	75,438	11.8	9.8	10.2	7.5
100-200	12,743	25.5	136,460	20,706	115,754	15.2	33.3	33.4	32.7
200-500	3,645	7.3	277,105	55,448	221,658	20.0	19.3	18.3	25.0
500-1,000	427	0.9	669,977	168,807	501,170	25.2	5.5	4.8	8.9
More than 1,000	231	0.5	2,980,572	822,365	2,158,208	27.6	13.2	11.3	23.5
All	50,071	100.0	104,397	16,140	88,257	15.5	100.0	100.0	100.0

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

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.

Table T13-0161
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2012 ¹

Expanded Cash Income Level (thousands of 2013 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	1,783	5.1	6,270	38	6,232	0.6	0.5	0.5	0.0
10-20	7,114	20.5	15,005	62	14,943	0.4	4.5	5.2	0.1
20-30	4,637	13.4	24,305	435	23,870	1.8	4.8	5.4	0.6
30-40	3,719	10.7	34,345	1,120	33,225	3.3	5.4	6.0	1.3
40-50	3,269	9.4	44,334	2,124	42,210	4.8	6.1	6.8	2.1
50-75	5,340	15.4	60,536	4,598	55,938	7.6	13.6	14.6	7.5
75-100	3,316	9.5	85,092	9,386	75,706	11.0	11.9	12.3	9.6
100-200	3,985	11.5	131,801	19,608	112,193	14.9	22.2	21.9	24.0
200-500	1,086	3.1	281,520	58,204	223,316	20.7	12.9	11.9	19.4
500-1,000	157	0.5	670,548	165,783	504,766	24.7	4.4	3.9	8.0
More than 1,000	101	0.3	3,199,352	878,275	2,321,077	27.5	13.6	11.5	27.2
All	34,749	100.0	68,225	9,377	58,847	13.7	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

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

(4) 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.

(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 expanded cash income.