

Table T13-0162
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2013 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	12,470	7.7	5,911	232	5,679	3.9	0.6	0.7	0.1
10-20	23,469	14.5	15,084	277	14,807	1.8	2.8	3.3	0.3
20-30	19,525	12.1	24,797	1,043	23,754	4.2	3.8	4.5	0.9
30-40	16,273	10.1	34,853	2,571	32,282	7.4	4.5	5.0	1.9
40-50	14,077	8.7	44,877	4,346	40,532	9.7	5.0	5.5	2.7
50-75	24,729	15.3	61,369	7,791	53,577	12.7	12.0	12.7	8.6
75-100	15,170	9.4	86,592	12,989	73,603	15.0	10.4	10.7	8.8
100-200	25,203	15.6	137,181	24,126	113,054	17.6	27.3	27.4	27.0
200-500	7,928	4.9	280,288	60,451	219,837	21.6	17.5	16.7	21.3
500-1,000	908	0.6	669,343	179,517	489,826	26.8	4.8	4.3	7.2
More than 1,000	459	0.3	3,129,632	1,029,822	2,099,810	32.9	11.3	9.3	21.0
All	161,868	100.0	78,255	13,905	64,350	17.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 3.9

(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 T13-0162
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2013 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	10,281	13.8	5,873	356	5,517	6.1	2.0	2.2	0.7
10-20	17,368	23.3	14,970	687	14,283	4.6	8.4	9.7	2.2
20-30	11,905	16.0	24,661	2,058	22,603	8.3	9.5	10.5	4.6
30-40	8,962	12.0	34,765	4,007	30,758	11.5	10.1	10.8	6.8
40-50	6,709	9.0	44,722	6,579	38,143	14.7	9.7	10.0	8.3
50-75	9,848	13.2	60,926	10,651	50,274	17.5	19.4	19.3	19.7
75-100	4,239	5.7	85,727	17,070	68,657	19.9	11.7	11.4	13.6
100-200	3,479	4.7	131,608	28,998	102,610	22.0	14.8	13.9	19.0
200-500	794	1.1	278,733	68,915	209,818	24.7	7.2	6.5	10.3
500-1,000	94	0.1	663,173	188,658	474,515	28.5	2.0	1.8	3.4
More than 1,000	52	0.1	3,161,219	1,147,085	2,014,134	36.3	5.3	4.1	11.2
All	74,543	100.0	41,539	7,140	34,399	17.2	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 T13-0162
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2013 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	943	1.6	5,245	61	5,185	1.2	0.1	0.1	0.0
10-20	2,091	3.4	15,640	-38	15,678	-0.2	0.4	0.5	0.0
20-30	3,175	5.2	25,008	175	24,833	0.7	1.0	1.2	0.0
30-40	3,361	5.5	35,062	826	34,236	2.4	1.4	1.7	0.2
40-50	4,018	6.6	45,167	1,948	43,219	4.3	2.2	2.6	0.5
50-75	9,699	15.9	62,231	5,199	57,033	8.4	7.3	8.3	3.2
75-100	8,790	14.4	87,314	10,910	76,404	12.5	9.3	10.1	6.1
100-200	20,247	33.2	138,818	23,163	115,655	16.7	34.1	35.1	30.0
200-500	6,898	11.3	280,542	59,255	221,288	21.1	23.5	22.9	26.1
500-1,000	787	1.3	669,765	178,172	491,593	26.6	6.4	5.8	9.0
More than 1,000	387	0.6	3,070,050	997,432	2,072,618	32.5	14.4	12.0	24.7
All	61,004	100.0	135,183	25,656	109,527	19.0	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 T13-0162
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2013 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	1,126	4.8	6,772	-797	7,569	-11.8	0.7	0.9	-0.9
10-20	3,805	16.3	15,267	-1,489	16,756	-9.8	5.3	6.4	-5.6
20-30	4,112	17.6	25,011	-1,370	26,381	-5.5	9.4	11.0	-5.6
30-40	3,531	15.1	34,851	315	34,536	0.9	11.3	12.3	1.1
40-50	2,996	12.8	44,812	2,259	42,553	5.0	12.3	12.9	6.7
50-75	4,478	19.2	60,577	6,800	53,778	11.2	24.8	24.3	30.1
75-100	1,763	7.5	85,279	12,844	72,436	15.1	13.8	12.9	22.4
100-200	1,206	5.2	127,451	24,206	103,245	19.0	14.1	12.6	28.9
200-500	178	0.8	273,933	62,362	211,571	22.8	4.5	3.8	11.0
500-1,000	16	0.1	678,206	184,026	494,180	27.1	1.0	0.8	2.9
More than 1,000	9	0.0	2,974,715	962,186	2,012,529	32.4	2.5	1.9	8.8
All	23,390	100.0	46,690	4,322	42,368	9.3	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 T13-0162
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2013 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	1,536	3.1	6,416	-985	7,401	-15.4	0.2	0.3	-0.2
10-20	4,588	9.2	15,366	-1,990	17,356	-13.0	1.4	1.8	-1.1
20-30	5,028	10.0	24,956	-1,985	26,941	-8.0	2.4	3.1	-1.2
30-40	4,424	8.8	34,886	-553	35,440	-1.6	3.0	3.6	-0.3
40-50	4,062	8.1	44,905	1,301	43,603	2.9	3.5	4.1	0.6
50-75	7,792	15.5	61,589	5,421	56,168	8.8	9.2	10.1	4.9
75-100	5,691	11.4	87,031	11,073	75,957	12.7	9.5	10.0	7.2
100-200	12,019	24.0	138,635	22,551	116,084	16.3	32.0	32.2	31.1
200-500	3,930	7.8	280,898	58,692	222,206	20.9	21.2	20.2	26.5
500-1,000	440	0.9	668,520	176,962	491,558	26.5	5.7	5.0	9.0
More than 1,000	211	0.4	2,937,183	955,935	1,981,248	32.6	11.9	9.6	23.2
All	50,143	100.0	103,783	17,357	86,426	16.7	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 T13-0162
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2013 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	1,743	4.9	6,263	45	6,218	0.7	0.5	0.5	0.0
10-20	7,231	20.2	15,339	72	15,267	0.5	4.5	5.3	0.2
20-30	4,791	13.4	24,644	445	24,199	1.8	4.8	5.5	0.6
30-40	3,792	10.6	34,819	1,188	33,630	3.4	5.4	6.1	1.3
40-50	3,323	9.3	44,848	2,213	42,636	4.9	6.1	6.8	2.1
50-75	5,563	15.5	61,371	4,748	56,623	7.7	13.9	15.0	7.5
75-100	3,482	9.7	86,561	9,680	76,880	11.2	12.3	12.8	9.5
100-200	4,176	11.7	134,376	20,240	114,136	15.1	22.9	22.7	23.9
200-500	1,240	3.5	282,400	59,918	222,482	21.2	14.3	13.1	21.0
500-1,000	150	0.4	670,906	183,127	487,779	27.3	4.1	3.5	7.8
More than 1,000	85	0.2	3,232,682	1,085,285	2,147,397	33.6	11.2	8.7	26.0
All	35,800	100.0	68,509	9,881	58,628	14.4	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.