

Table T13-0164
Baseline Distribution of Income and Federal Taxes
All Tax Units
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). 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) 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 T13-0164
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	35,107	22.0	12,721	-248	12,969	-2.0	3.6	4.3	-0.4
Second Quintile	32,651	20.4	30,772	1,364	29,407	4.4	8.0	9.2	2.1
Middle Quintile	31,207	19.5	53,232	5,549	47,683	10.4	13.2	14.2	8.3
Fourth Quintile	29,568	18.5	85,685	12,478	73,206	14.6	20.1	20.6	17.7
Top Quintile	29,362	18.4	236,402	51,300	185,102	21.7	55.2	51.8	72.1
All	159,731	100.0	78,775	13,077	65,699	16.6	100.0	100.0	100.0
Addendum									
80-90	14,692	9.2	125,886	21,716	104,170	17.3	14.7	14.6	15.3
90-95	7,435	4.7	171,592	32,931	138,661	19.2	10.1	9.8	11.7
95-99	5,862	3.7	283,047	61,148	221,900	21.6	13.2	12.4	17.2
Top 1 Percent	1,374	0.9	1,570,262	425,153	1,145,109	27.1	17.1	15.0	28.0
Top 0.1 Percent	140	0.1	7,435,938	2,078,210	5,357,728	28.0	8.3	7.1	13.9

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) 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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

(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 T13-0164
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	22,409	30.3	10,105	327	9,778	3.2	7.2	8.4	1.4
Second Quintile	17,191	23.2	23,276	1,722	21,555	7.4	12.8	14.2	5.8
Middle Quintile	13,674	18.5	39,326	4,953	34,372	12.6	17.2	18.0	13.2
Fourth Quintile	11,199	15.1	61,074	10,382	50,692	17.0	21.8	21.7	22.7
Top Quintile	8,529	11.5	150,498	34,021	116,477	22.6	41.0	37.9	56.6
All	73,963	100.0	42,332	6,928	35,404	16.4	100.0	100.0	100.0
Addendum									
80-90	4,545	6.2	88,414	17,223	71,190	19.5	12.8	12.4	15.3
90-95	2,116	2.9	121,438	25,561	95,878	21.1	8.2	7.8	10.6
95-99	1,561	2.1	196,741	43,569	153,172	22.2	9.8	9.1	13.3
Top 1 Percent	306	0.4	1,037,425	293,239	744,185	28.3	10.1	8.7	17.5
Top 0.1 Percent	29	0.0	5,285,632	1,573,743	3,711,889	29.8	4.9	4.1	8.9

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) 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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

(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 T13-0164
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 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	5,246	8.8	17,875	-608	18,484	-3.4	1.2	1.5	-0.2
Second Quintile	7,949	13.3	41,384	1,319	40,065	3.2	4.1	4.8	0.7
Middle Quintile	11,902	19.9	67,516	5,993	61,524	8.9	9.9	11.0	5.0
Fourth Quintile	15,033	25.1	105,341	14,091	91,250	13.4	19.5	20.5	14.8
Top Quintile	19,134	31.9	277,844	59,500	218,344	21.4	65.5	62.5	79.5
All	59,903	100.0	135,569	23,901	111,667	17.6	100.0	100.0	100.0
Addendum									
80-90	9,139	15.3	146,043	23,991	122,052	16.4	16.4	16.7	15.3
90-95	4,961	8.3	194,915	36,192	158,722	18.6	11.9	11.8	12.5
95-99	4,029	6.7	319,738	68,341	251,397	21.4	15.9	15.1	19.2
Top 1 Percent	1,005	1.7	1,717,805	462,012	1,255,793	26.9	21.3	18.9	32.4
Top 0.1 Percent	102	0.2	7,959,304	2,204,234	5,755,071	27.7	10.0	8.8	15.8

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) 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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

(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 T13-0164
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	7,191	31.2	17,157	-1,821	18,978	-10.6	11.2	13.6	-13.5
Second Quintile	7,015	30.4	37,269	422	36,847	1.1	23.7	25.7	3.0
Middle Quintile	4,939	21.4	58,364	6,030	52,334	10.3	26.1	25.7	30.6
Fourth Quintile	2,615	11.3	83,467	12,482	70,984	15.0	19.8	18.4	33.6
Top Quintile	1,153	5.0	183,256	38,977	144,279	21.3	19.1	16.5	46.2
All	23,074	100.0	47,870	4,214	43,657	8.8	100.0	100.0	100.0
Addendum									
80-90	725	3.1	119,820	22,283	97,538	18.6	7.9	7.0	16.6
90-95	205	0.9	159,786	32,149	127,637	20.1	3.0	2.6	6.8
95-99	192	0.8	244,052	53,684	190,368	22.0	4.3	3.6	10.6
Top 1 Percent	30	0.1	1,497,577	397,706	1,099,871	26.6	4.0	3.3	12.2
Top 0.1 Percent	3	0.0	7,594,603	2,072,244	5,522,360	27.3	1.9	1.5	5.8

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) 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% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

(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 T13-0164
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 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	9,968	19.9	18,097	-2,186	20,283	-12.1	3.5	4.6	-2.7
Second Quintile	10,482	20.9	41,944	407	41,537	1.0	8.4	9.9	0.5
Middle Quintile	10,168	20.3	71,532	7,118	64,414	10.0	13.9	14.8	9.0
Fourth Quintile	10,157	20.3	114,158	16,042	98,116	14.1	22.2	22.6	20.2
Top Quintile	8,893	17.8	306,097	66,258	239,839	21.7	52.1	48.3	72.9
All	50,071	100.0	104,397	16,140	88,257	15.5	100.0	100.0	100.0
Addendum									
80-90	4,677	9.3	164,419	27,780	136,639	16.9	14.7	14.5	16.1
90-95	2,083	4.2	228,647	43,133	185,514	18.9	9.1	8.7	11.1
95-99	1,695	3.4	371,644	81,987	289,657	22.1	12.1	11.1	17.2
Top 1 Percent	438	0.9	1,933,320	526,156	1,407,165	27.2	16.2	14.0	28.5
Top 0.1 Percent	41	0.1	9,266,599	2,588,338	6,678,261	27.9	7.2	6.1	13.0

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 the lowest 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 2012 dollars): 20% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

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(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 T13-0164
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	7,082	20.4	12,261	54	12,207	0.4	3.7	4.2	0.1
Second Quintile	8,650	24.9	26,055	470	25,585	1.8	9.5	10.8	1.3
Middle Quintile	7,580	21.8	47,426	2,378	45,049	5.0	15.2	16.7	5.5
Fourth Quintile	5,740	16.5	77,050	7,841	69,208	10.2	18.7	19.4	13.8
Top Quintile	5,454	15.7	229,826	47,259	182,567	20.6	52.9	48.7	79.1
All	34,749	100.0	68,225	9,377	58,847	13.7	100.0	100.0	100.0
Addendum									
80-90	2,752	7.9	114,064	15,994	98,070	14.0	13.2	13.2	13.5
90-95	1,240	3.6	153,861	26,206	127,655	17.0	8.1	7.7	10.0
95-99	1,145	3.3	259,187	52,070	207,117	20.1	12.5	11.6	18.3
Top 1 Percent	317	0.9	1,427,145	383,999	1,043,145	26.9	19.1	16.2	37.3
Top 0.1 Percent	34	0.1	6,692,540	1,864,226	4,828,314	27.9	9.5	8.0	19.3

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

(1) Calendar year. Baseline is current law.

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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 2012 dollars): 20% \$18,394; 40% \$37,031; 60% \$64,095; 80% \$107,801; 90% \$153,038; 95% \$210,659; 99% \$519,907; 99.9% \$2,428,232.

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(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.