

Table T13-0165
Baseline Distribution of Income and Federal Taxes
All Tax Units
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). 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) 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 T13-0165
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	35,392	21.9	12,825	-175	13,000	-1.4	3.6	4.4	-0.3
Second Quintile	33,448	20.7	30,192	1,478	28,713	4.9	8.0	9.2	2.2
Middle Quintile	32,041	19.8	52,187	5,719	46,468	11.0	13.2	14.3	8.1
Fourth Quintile	30,041	18.6	85,744	13,126	72,618	15.3	20.3	20.9	17.5
Top Quintile	29,288	18.1	237,391	55,457	181,934	23.4	54.9	51.2	72.2
All	161,868	100.0	78,255	13,905	64,350	17.8	100.0	100.0	100.0
Addendum									
80-90	14,703	9.1	129,165	23,420	105,745	18.1	15.0	14.9	15.3
90-95	7,301	4.5	180,403	36,320	144,083	20.1	10.4	10.1	11.8
95-99	5,877	3.6	291,060	65,052	226,008	22.4	13.5	12.8	17.0
Top 1 Percent	1,407	0.9	1,439,501	449,345	990,156	31.2	16.0	13.4	28.1
Top 0.1 Percent	140	0.1	6,826,695	2,306,772	4,519,923	33.8	7.6	6.1	14.4

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 T13-0165
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	22,305	29.9	10,116	409	9,708	4.0	7.3	8.4	1.7
Second Quintile	17,845	23.9	23,019	1,817	21,201	7.9	13.3	14.8	6.1
Middle Quintile	14,344	19.2	38,794	5,088	33,707	13.1	18.0	18.9	13.7
Fourth Quintile	11,202	15.0	60,964	10,760	50,203	17.7	22.1	21.9	22.7
Top Quintile	8,036	10.8	151,807	36,783	115,024	24.2	39.4	36.1	55.5
All	74,543	100.0	41,539	7,140	34,399	17.2	100.0	100.0	100.0
Addendum									
80-90	4,356	5.8	90,056	18,208	71,847	20.2	12.7	12.2	14.9
90-95	1,927	2.6	125,453	27,585	97,867	22.0	7.8	7.4	10.0
95-99	1,437	1.9	202,619	46,393	156,227	22.9	9.4	8.8	12.5
Top 1 Percent	317	0.4	930,503	304,476	626,028	32.7	9.5	7.7	18.1
Top 0.1 Percent	28	0.0	4,803,374	1,763,142	3,040,232	36.7	4.4	3.3	9.3

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 T13-0165
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 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	5,294	8.7	18,075	-505	18,580	-2.8	1.2	1.5	-0.2
Second Quintile	7,954	13.0	40,674	1,490	39,185	3.7	3.9	4.7	0.8
Middle Quintile	11,997	19.7	66,527	6,225	60,303	9.4	9.7	10.8	4.8
Fourth Quintile	15,517	25.4	104,948	14,874	90,074	14.2	19.8	20.9	14.8
Top Quintile	19,633	32.2	275,195	63,507	211,687	23.1	65.5	62.2	79.7
All	61,004	100.0	135,183	25,656	109,527	19.0	100.0	100.0	100.0
Addendum									
80-90	9,382	15.4	148,915	25,902	123,013	17.4	16.9	17.3	15.5
90-95	5,047	8.3	203,342	39,811	163,532	19.6	12.4	12.4	12.8
95-99	4,180	6.9	324,496	71,869	252,627	22.2	16.5	15.8	19.2
Top 1 Percent	1,024	1.7	1,584,407	490,503	1,093,904	31.0	19.7	16.8	32.1
Top 0.1 Percent	103	0.2	7,308,289	2,439,687	4,868,602	33.4	9.2	7.5	16.1

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 T13-0165
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	7,521	32.2	17,215	-1,715	18,931	-10.0	11.9	14.4	-12.8
Second Quintile	7,125	30.5	36,615	489	36,126	1.3	23.9	26.0	3.4
Middle Quintile	4,946	21.2	57,427	6,223	51,204	10.8	26.0	25.6	30.5
Fourth Quintile	2,562	11.0	83,647	13,285	70,363	15.9	19.6	18.2	33.7
Top Quintile	1,068	4.6	187,116	42,665	144,451	22.8	18.3	15.6	45.1
All	23,390	100.0	46,690	4,322	42,368	9.3	100.0	100.0	100.0
Addendum									
80-90	664	2.8	122,782	24,181	98,601	19.7	7.5	6.6	15.9
90-95	187	0.8	164,513	34,530	129,982	21.0	2.8	2.5	6.4
95-99	186	0.8	252,474	57,252	195,222	22.7	4.3	3.7	10.5
Top 1 Percent	31	0.1	1,327,601	405,934	921,667	30.6	3.7	2.8	12.3
Top 0.1 Percent	3	0.0	6,371,756	2,118,089	4,253,666	33.2	1.7	1.3	6.1

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.

(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 T13-0165
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 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	10,332	20.6	18,148	-2,089	20,237	-11.5	3.6	4.8	-2.5
Second Quintile	10,447	20.8	41,211	430	40,781	1.0	8.3	9.8	0.5
Middle Quintile	9,998	19.9	70,497	7,412	63,085	10.5	13.5	14.6	8.5
Fourth Quintile	9,999	19.9	114,607	17,252	97,354	15.1	22.0	22.5	19.8
Top Quintile	8,946	17.8	305,485	71,446	234,039	23.4	52.5	48.3	73.4
All	50,143	100.0	103,783	17,357	86,426	16.7	100.0	100.0	100.0
Addendum									
80-90	4,639	9.3	168,937	30,463	138,474	18.0	15.1	14.8	16.2
90-95	2,201	4.4	236,967	47,235	189,732	19.9	10.0	9.6	11.9
95-99	1,677	3.3	382,258	87,528	294,730	22.9	12.3	11.4	16.9
Top 1 Percent	429	0.9	1,833,020	575,809	1,257,211	31.4	15.1	12.5	28.4
Top 0.1 Percent	42	0.1	8,374,441	2,812,342	5,562,099	33.6	6.7	5.4	13.5

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.

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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.

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Table T13-0165
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 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	6,721	18.8	12,273	64	12,210	0.5	3.4	3.9	0.1
Second Quintile	8,822	24.6	25,453	456	24,997	1.8	9.2	10.5	1.1
Middle Quintile	7,996	22.3	47,025	2,322	44,703	4.9	15.3	17.0	5.3
Fourth Quintile	6,233	17.4	77,564	7,957	69,608	10.3	19.7	20.7	14.0
Top Quintile	5,804	16.2	221,069	48,292	172,776	21.8	52.3	47.8	79.2
All	35,800	100.0	68,509	9,881	58,628	14.4	100.0	100.0	100.0
Addendum									
80-90	2,981	8.3	116,754	16,581	100,173	14.2	14.2	14.2	14.0
90-95	1,316	3.7	161,067	27,884	133,183	17.3	8.6	8.4	10.4
95-99	1,201	3.4	265,690	54,784	210,906	20.6	13.0	12.1	18.6
Top 1 Percent	306	0.9	1,322,044	420,119	901,925	31.8	16.5	13.1	36.3
Top 0.1 Percent	32	0.1	6,242,918	2,148,043	4,094,875	34.4	8.2	6.3	19.4

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

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