

**Table T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	43,668	26.8	14,248	439	13,809	3.1	4.5	5.4	0.7
<b>Second Quintile</b>	36,178	22.2	35,551	2,837	32,714	8.0	9.4	10.7	3.9
<b>Middle Quintile</b>	32,111	19.7	63,270	8,654	54,616	13.7	14.8	15.8	10.5
<b>Fourth Quintile</b>	26,073	16.0	105,666	17,544	88,122	16.6	20.1	20.7	17.3
<b>Top Quintile</b>	23,056	14.2	306,320	76,959	229,360	25.1	51.4	47.7	67.3
<b>All</b>	162,816	100.0	84,346	16,203	68,142	19.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,523	7.1	156,802	29,534	127,268	18.8	13.2	13.2	12.9
<b>90-95</b>	5,725	3.5	215,637	43,774	171,863	20.3	9.0	8.9	9.5
<b>95-99</b>	4,636	2.9	359,690	85,577	274,113	23.8	12.1	11.5	15.0
<b>Top 1 Percent</b>	1,173	0.7	2,007,042	670,846	1,336,196	33.4	17.1	14.1	29.8
<b>Top 0.1 Percent</b>	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). 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% \$24,191; 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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	35,590	21.9	13,440	-79	13,519	-0.6	3.5	4.3	-0.1
<b>Second Quintile</b>	33,744	20.7	31,650	1,886	29,765	6.0	7.8	9.1	2.4
<b>Middle Quintile</b>	31,714	19.5	55,842	6,708	49,135	12.0	12.9	14.0	8.1
<b>Fourth Quintile</b>	30,237	18.6	91,101	14,759	76,342	16.2	20.1	20.8	16.9
<b>Top Quintile</b>	29,802	18.3	257,895	64,148	193,747	24.9	56.0	52.0	72.5
<b>All</b>	162,816	100.0	84,346	16,203	68,142	19.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	14,848	9.1	134,955	25,247	109,709	18.7	14.6	14.7	14.2
<b>90-95</b>	7,710	4.7	182,410	38,155	144,255	20.9	10.2	10.0	11.2
<b>95-99</b>	5,847	3.6	312,592	73,498	239,095	23.5	13.3	12.6	16.3
<b>Top 1 Percent</b>	1,397	0.9	1,752,271	581,950	1,170,321	33.2	17.8	14.7	30.8
<b>Top 0.1 Percent</b>	143	0.1	8,258,231	2,945,465	5,312,766	35.7	8.6	6.8	15.9

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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	22,392	30.1	10,588	504	10,083	4.8	7.2	8.4	1.9
<b>Second Quintile</b>	17,962	24.1	24,111	2,057	22,054	8.5	13.1	14.7	6.1
<b>Middle Quintile</b>	13,768	18.5	40,961	5,623	35,337	13.7	17.0	18.0	12.7
<b>Fourth Quintile</b>	11,431	15.3	65,002	12,071	52,932	18.6	22.4	22.4	22.6
<b>Top Quintile</b>	8,087	10.9	166,106	42,719	123,387	25.7	40.5	36.9	56.6
<b>All</b>	74,506	100.0	44,480	8,200	36,281	18.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,103	5.5	94,533	19,867	74,666	21.0	11.7	11.3	13.3
<b>90-95</b>	2,277	3.1	130,479	29,654	100,824	22.7	9.0	8.5	11.1
<b>95-99</b>	1,408	1.9	218,202	52,896	165,306	24.2	9.3	8.6	12.2
<b>Top 1 Percent</b>	299	0.4	1,174,477	407,954	766,523	34.7	10.6	8.5	20.0
<b>Top 0.1 Percent</b>	29	0.0	5,968,368	2,276,509	3,691,859	38.1	5.2	4.0	10.8

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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	5,212	8.5	19,072	-382	19,454	-2.0	1.1	1.4	-0.1
<b>Second Quintile</b>	8,072	13.1	42,858	2,180	40,678	5.1	3.9	4.6	1.0
<b>Middle Quintile</b>	12,177	19.8	71,043	7,633	63,411	10.7	9.6	10.8	5.1
<b>Fourth Quintile</b>	15,498	25.2	111,753	16,831	94,922	15.1	19.3	20.6	14.2
<b>Top Quintile</b>	20,027	32.5	298,169	73,333	224,836	24.6	66.4	62.9	79.7
<b>All</b>	61,618	100.0	145,998	29,899	116,099	20.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,769	15.9	153,560	27,590	125,970	18.0	16.7	17.2	14.6
<b>90-95</b>	5,032	8.2	208,193	42,198	165,996	20.3	11.6	11.7	11.5
<b>95-99</b>	4,194	6.8	347,170	80,717	266,452	23.3	16.2	15.6	18.4
<b>Top 1 Percent</b>	1,032	1.7	1,905,925	627,901	1,278,024	32.9	21.9	18.4	35.2
<b>Top 0.1 Percent</b>	105	0.2	8,816,384	3,110,957	5,705,427	35.3	10.3	8.4	17.7

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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	7,682	32.4	17,985	-1,624	19,609	-9.0	11.9	14.5	-10.2
Second Quintile	7,198	30.4	38,073	998	37,075	2.6	23.5	25.6	5.9
Middle Quintile	4,986	21.0	61,137	7,360	53,777	12.0	26.2	25.7	30.1
Fourth Quintile	2,576	10.9	88,211	14,656	73,555	16.6	19.5	18.2	31.0
Top Quintile	1,101	4.7	199,261	47,762	151,499	24.0	18.8	16.0	43.2
All	23,699	100.0	49,136	5,143	43,992	10.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	691	2.9	127,661	25,654	102,007	20.1	7.6	6.8	14.6
90-95	215	0.9	169,914	36,514	133,400	21.5	3.1	2.8	6.4
95-99	163	0.7	273,335	65,749	207,586	24.1	3.8	3.3	8.8
Top 1 Percent	31	0.1	1,594,913	519,198	1,075,715	32.6	4.3	3.2	13.3
Top 0.1 Percent	3	0.0	8,171,281	2,849,161	5,322,120	34.9	2.0	1.5	6.7

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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	10,340	20.4	19,078	-1,999	21,078	-10.5	3.5	4.8	-2.0
<b>Second Quintile</b>	10,640	21.0	43,171	1,187	41,985	2.8	8.2	9.8	1.2
<b>Middle Quintile</b>	10,305	20.4	75,220	8,928	66,292	11.9	13.9	14.9	9.1
<b>Fourth Quintile</b>	10,148	20.0	121,543	19,294	102,249	15.9	22.0	22.6	19.3
<b>Top Quintile</b>	8,803	17.4	334,131	83,290	250,841	24.9	52.6	48.2	72.3
<b>All</b>	50,634	100.0	110,540	20,042	90,498	18.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,657	9.2	173,331	32,145	141,186	18.6	14.4	14.4	14.8
<b>90-95</b>	1,980	3.9	248,801	51,593	197,208	20.7	8.8	8.5	10.1
<b>95-99</b>	1,722	3.4	402,853	96,535	306,317	24.0	12.4	11.5	16.4
<b>Top 1 Percent</b>	444	0.9	2,136,775	710,434	1,426,340	33.3	16.9	13.8	31.1
<b>Top 0.1 Percent</b>	40	0.1	10,330,520	3,659,049	6,671,470	35.4	7.4	5.9	14.5

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.

(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 T13-0166**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2014 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	7,067	19.3	12,770	82	12,688	0.6	3.3	3.9	0.1
<b>Second Quintile</b>	9,352	25.5	26,643	583	26,060	2.2	9.1	10.7	1.2
<b>Middle Quintile</b>	7,953	21.7	49,259	2,876	46,382	5.8	14.3	16.1	5.1
<b>Fourth Quintile</b>	6,010	16.4	82,135	9,326	72,810	11.4	18.1	19.2	12.6
<b>Top Quintile</b>	6,118	16.7	246,147	58,936	187,211	23.9	55.1	50.1	80.8
<b>All</b>	36,679	100.0	74,458	12,170	62,288	16.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,075	8.4	123,165	18,726	104,439	15.2	13.9	14.1	12.9
<b>90-95</b>	1,448	4.0	162,380	30,073	132,308	18.5	8.6	8.4	9.8
<b>95-99</b>	1,262	3.4	285,165	63,119	222,046	22.1	13.2	12.3	17.8
<b>Top 1 Percent</b>	333	0.9	1,599,643	540,423	1,059,220	33.8	19.5	15.4	40.3
<b>Top 0.1 Percent</b>	36	0.1	7,444,700	2,703,395	4,741,305	36.3	9.7	7.4	21.6

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

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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.