

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2011 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	45,609	27.9	11,714	232	11,482	2.0	4.5	5.2	0.5
Second Quintile	35,106	21.5	30,115	1,892	28,223	6.3	8.8	9.9	3.4
Middle Quintile	31,556	19.3	54,626	6,239	48,387	11.4	14.4	15.3	9.9
Fourth Quintile	26,917	16.5	94,657	14,289	80,369	15.1	21.3	21.6	19.4
Top Quintile	22,631	13.9	271,132	58,228	212,904	21.5	51.2	48.2	66.5
All	163,330	100.0	73,398	12,131	61,267	16.5	100.0	100.0	100.0
Addendum									
80-90	11,578	7.1	150,294	26,230	124,064	17.5	14.5	14.4	15.3
90-95	5,659	3.5	213,852	41,054	172,797	19.2	10.1	9.8	11.7
95-99	4,324	2.7	351,707	78,243	273,464	22.3	12.7	11.8	17.1
Top 1 Percent	1,070	0.7	1,556,249	414,485	1,141,765	26.6	13.9	12.2	22.4
Top 0.1 Percent	109	0.1	7,015,297	1,889,768	5,125,529	26.9	6.4	5.6	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$22,167; 40% \$43,660; 60% \$75,906; 80% \$134,020; 90% \$195,050; 95% \$274,436; 99% \$611,631; 99.9% \$2,445,202.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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	Number (thousands)	Percent of Total							
Lowest Quintile	46,085	27.9	11,940	235	11,705	2.0	4.3	5.1	0.5
Second Quintile	35,423	21.5	30,903	1,943	28,959	6.3	8.5	9.6	3.1
Middle Quintile	31,962	19.4	56,029	6,490	49,539	11.6	13.9	14.8	9.4
Fourth Quintile	27,319	16.6	97,136	14,818	82,317	15.3	20.6	21.1	18.4
Top Quintile	23,049	14.0	295,749	65,198	230,551	22.0	52.9	49.7	68.3
All	165,067	100.0	78,052	13,321	64,731	17.1	100.0	100.0	100.0
Addendum									
80-90	11,869	7.2	155,197	27,682	127,514	17.8	14.3	14.2	14.9
90-95	5,750	3.5	223,023	43,618	179,405	19.6	10.0	9.7	11.4
95-99	4,335	2.6	377,218	86,170	291,048	22.8	12.7	11.8	17.0
Top 1 Percent	1,094	0.7	1,879,408	502,352	1,377,055	26.7	16.0	14.1	25.0
Top 0.1 Percent	113	0.1	8,713,824	2,323,134	6,390,690	26.7	7.6	6.7	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.6

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$22,144; 40% \$44,036; 60% \$76,119; 80% \$135,049; 90% \$198,274; 95% \$282,246; 99% \$668,965; 99.9% \$2,926,626.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
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Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	46,395	27.8	12,171	335	11,835	2.8	4.3	5.2	0.6
Second Quintile	35,992	21.5	31,406	2,344	29,062	7.5	8.7	9.9	3.4
Middle Quintile	32,552	19.5	56,860	7,304	49,556	12.9	14.2	15.3	9.6
Fourth Quintile	27,674	16.6	98,404	16,368	82,037	16.6	20.9	21.5	18.2
Top Quintile	23,224	13.9	292,962	72,728	220,235	24.8	52.1	48.4	68.0
All	167,102	100.0	78,099	14,866	63,232	19.0	100.0	100.0	100.0
Addendum									
80-90	11,951	7.2	153,343	29,548	123,795	19.3	14.0	14.0	14.2
90-95	5,808	3.5	218,301	44,808	173,493	20.5	9.7	9.5	10.5
95-99	4,368	2.6	366,066	88,499	277,567	24.2	12.3	11.5	15.6
Top 1 Percent	1,098	0.7	1,917,214	627,820	1,289,394	32.8	16.1	13.4	27.7
Top 0.1 Percent	112	0.1	8,850,895	3,037,420	5,813,475	34.3	7.6	6.1	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 3.8

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$22,234; 40% \$44,023; 60% \$76,053; 80% \$134,105; 90% \$189,321; 95% \$275,797; 99% \$665,072; 99.9% \$3,081,931.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2014 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	46,716	27.6	12,490	366	12,124	2.9	4.3	5.1	0.6
Second Quintile	36,603	21.6	31,993	2,430	29,563	7.6	8.5	9.8	3.3
Middle Quintile	33,028	19.5	58,099	7,526	50,573	13.0	14.0	15.1	9.3
Fourth Quintile	28,060	16.6	101,114	17,060	84,054	16.9	20.7	21.4	18.0
Top Quintile	23,515	13.9	307,057	77,543	229,514	25.3	52.7	48.9	68.5
All	169,165	100.0	81,033	15,737	65,297	19.4	100.0	100.0	100.0
Addendum									
80-90	12,144	7.2	160,877	31,586	129,291	19.6	14.3	14.2	14.4
90-95	5,897	3.5	231,991	49,759	182,232	21.5	10.0	9.7	11.0
95-99	4,366	2.6	390,403	96,794	293,609	24.8	12.4	11.6	15.9
Top 1 Percent	1,109	0.7	1,979,235	652,879	1,326,355	33.0	16.0	13.3	27.2
Top 0.1 Percent	114	0.1	8,736,005	3,015,840	5,720,166	34.5	7.3	5.9	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.0

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$22,354; 40% \$44,122; 60% \$76,830; 80% \$136,113; 90% \$199,413; 95% \$284,253; 99% \$685,701; 99.9% \$3,257,810.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2015 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	47,416	27.7	12,939	461	12,478	3.6	4.3	5.2	0.8
Second Quintile	37,240	21.7	32,747	2,556	30,191	7.8	8.5	9.8	3.4
Middle Quintile	33,429	19.5	59,484	7,797	51,687	13.1	13.9	15.0	9.2
Fourth Quintile	28,192	16.5	103,603	17,641	85,961	17.0	20.4	21.1	17.5
Top Quintile	23,717	13.9	321,278	82,593	238,685	25.7	53.1	49.2	69.0
All	171,259	100.0	83,723	16,582	67,140	19.8	100.0	100.0	100.0
Addendum									
80-90	12,247	7.2	166,149	33,144	133,005	20.0	14.2	14.2	14.3
90-95	5,921	3.5	239,064	52,005	187,059	21.8	9.9	9.6	10.8
95-99	4,422	2.6	405,492	102,219	303,273	25.2	12.5	11.7	15.9
Top 1 Percent	1,128	0.7	2,107,531	703,303	1,404,229	33.4	16.6	13.8	27.9
Top 0.1 Percent	115	0.1	9,446,793	3,297,476	6,149,316	34.9	7.6	6.2	13.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.1

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

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

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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 2015 dollars): 20% \$22,769; 40% \$44,590; 60% \$78,129; 80% \$138,265; 90% \$204,070; 95% \$290,298; 99% \$709,166; 99.9% \$3,474,762.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	47,691	27.6	13,336	568	12,768	4.3	4.2	5.1	0.9
Second Quintile	37,422	21.7	33,359	2,782	30,577	8.3	8.3	9.6	3.4
Middle Quintile	33,984	19.7	61,542	8,456	53,086	13.7	13.9	15.1	9.4
Fourth Quintile	28,418	16.5	107,903	18,784	89,120	17.4	20.4	21.2	17.4
Top Quintile	23,750	13.8	336,456	88,524	247,931	26.3	53.2	49.3	68.7
All	172,532	100.0	86,987	17,747	69,241	20.4	100.0	100.0	100.0
Addendum									
80-90	12,233	7.1	173,085	35,184	137,901	20.3	14.1	14.1	14.1
90-95	5,942	3.4	248,145	55,136	193,009	22.2	9.8	9.6	10.7
95-99	4,447	2.6	420,979	108,599	312,380	25.8	12.5	11.6	15.8
Top 1 Percent	1,129	0.7	2,239,143	763,369	1,475,774	34.1	16.8	13.9	28.1
Top 0.1 Percent	115	0.1	10,045,915	3,579,846	6,466,069	35.6	7.7	6.3	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.3

* Less than 0.05

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<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 2015 dollars): 20% \$22,823; 40% \$44,550; 60% \$79,661; 80% \$141,303; 90% \$207,758; 95% \$294,348; 99% \$720,886; 99.9% \$3,672,221.

(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); estate tax; and excise taxes.

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Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	47,873	27.5	13,822	619	13,203	4.5	4.2	5.1	0.9
Second Quintile	37,994	21.9	34,588	2,937	31,651	8.5	8.4	9.6	3.5
Middle Quintile	34,309	19.7	64,104	8,893	55,210	13.9	14.0	15.2	9.5
Fourth Quintile	28,563	16.4	111,926	19,463	92,464	17.4	20.4	21.2	17.3
Top Quintile	23,804	13.7	350,736	92,297	258,439	26.3	53.2	49.3	68.5
All	173,829	100.0	90,289	18,447	71,842	20.4	100.0	100.0	100.0
Addendum									
80-90	12,244	7.0	179,199	36,308	142,891	20.3	14.0	14.0	13.9
90-95	5,954	3.4	256,683	56,913	199,770	22.2	9.7	9.5	10.6
95-99	4,469	2.6	435,439	112,038	323,402	25.7	12.4	11.6	15.6
Top 1 Percent	1,136	0.7	2,358,459	803,252	1,555,207	34.1	17.1	14.2	28.5
Top 0.1 Percent	116	0.1	10,572,794	3,758,027	6,814,767	35.5	7.9	6.4	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

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<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 2015 dollars): 20% \$23,138; 40% \$45,264; 60% \$80,983; 80% \$143,029; 90% \$210,021; 95% \$296,946; 99% \$737,151; 99.9% \$3,794,482.

(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); estate tax; and excise taxes.

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	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	47,928	27.4	14,303	808	13,495	5.7	4.2	5.0	1.2
Second Quintile	38,408	21.9	35,687	3,236	32,450	9.1	8.4	9.6	3.7
Middle Quintile	34,598	19.8	66,196	9,371	56,826	14.2	14.0	15.1	9.6
Fourth Quintile	28,795	16.4	115,334	20,136	95,198	17.5	20.3	21.1	17.2
Top Quintile	24,050	13.7	362,407	95,402	267,005	26.3	53.3	49.4	68.1
All	175,149	100.0	93,387	19,235	74,152	20.6	100.0	100.0	100.0
Addendum									
80-90	12,363	7.1	183,634	37,237	146,397	20.3	13.9	13.9	13.7
90-95	6,035	3.5	263,531	58,269	205,261	22.1	9.7	9.5	10.4
95-99	4,510	2.6	446,734	114,460	332,274	25.6	12.3	11.5	15.3
Top 1 Percent	1,142	0.7	2,487,202	846,036	1,641,165	34.0	17.4	14.4	28.7
Top 0.1 Percent	118	0.1	11,152,691	3,951,743	7,200,948	35.4	8.0	6.5	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

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<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 2015 dollars): 20% \$23,335; 40% \$45,698; 60% \$81,631; 80% \$143,318; 90% \$210,718; 95% \$296,880; 99% \$743,821; 99.9% \$3,925,974.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,000	27.2	14,985	848	14,138	5.7	4.2	5.0	1.2
Second Quintile	38,915	22.1	37,139	3,348	33,791	9.0	8.5	9.7	3.7
Middle Quintile	34,974	19.8	68,844	9,704	59,141	14.1	14.1	15.2	9.7
Fourth Quintile	28,993	16.4	119,187	20,678	98,509	17.4	20.2	21.0	17.1
Top Quintile	24,217	13.7	375,497	98,592	276,905	26.3	53.2	49.4	68.1
All	176,494	100.0	96,851	19,859	76,992	20.5	100.0	100.0	100.0
Addendum									
80-90	12,427	7.0	187,944	37,647	150,297	20.0	13.7	13.7	13.4
90-95	6,103	3.5	269,361	59,182	210,179	22.0	9.6	9.4	10.3
95-99	4,543	2.6	452,046	114,681	337,365	25.4	12.0	11.3	14.9
Top 1 Percent	1,144	0.7	2,675,977	907,292	1,768,684	33.9	17.9	14.9	29.6
Top 0.1 Percent	119	0.1	12,280,827	4,308,693	7,972,133	35.1	8.5	7.0	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$23,752; 40% \$46,507; 60% \$82,684; 80% \$143,691; 90% \$210,823; 95% \$294,597; 99% \$735,810; 99.9% \$4,047,135.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2020 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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
Lowest Quintile	48,043	27.0	15,620	881	14,738	5.6	4.2	5.0	1.2
Second Quintile	39,390	22.2	38,602	3,449	35,153	8.9	8.5	9.8	3.7
Middle Quintile	35,278	19.8	71,392	10,078	61,314	14.1	14.1	15.2	9.7
Fourth Quintile	29,327	16.5	122,757	21,175	101,582	17.3	20.2	21.0	17.0
Top Quintile	24,413	13.7	388,932	101,926	287,007	26.2	53.2	49.3	68.2
All	177,863	100.0	100,389	20,524	79,865	20.4	100.0	100.0	100.0
Addendum									
80-90	12,542	7.1	193,177	38,479	154,697	19.9	13.6	13.7	13.2
90-95	6,154	3.5	276,379	60,403	215,976	21.9	9.5	9.4	10.2
95-99	4,568	2.6	464,028	117,098	346,930	25.2	11.9	11.2	14.7
Top 1 Percent	1,149	0.7	2,830,624	956,774	1,873,849	33.8	18.2	15.2	30.1
Top 0.1 Percent	119	0.1	13,028,172	4,540,241	8,487,931	34.9	8.7	7.1	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.5

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$24,151; 40% \$47,282; 60% \$83,361; 80% \$144,141; 90% \$211,679; 95% \$293,767; 99% \$738,601; 99.9% \$4,203,190.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2021 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,118	26.8	16,246	908	15,338	5.6	4.2	5.0	1.2
Second Quintile	39,718	22.2	40,073	3,567	36,506	8.9	8.5	9.8	3.7
Middle Quintile	35,636	19.9	73,872	10,489	63,383	14.2	14.1	15.2	9.8
Fourth Quintile	29,673	16.6	126,569	21,835	104,735	17.3	20.2	21.0	17.0
Top Quintile	24,681	13.8	401,496	105,261	296,235	26.2	53.2	49.3	68.1
All	179,257	100.0	103,987	21,270	82,718	20.5	100.0	100.0	100.0
Addendum									
80-90	12,697	7.1	199,419	39,778	159,642	20.0	13.6	13.7	13.3
90-95	6,209	3.5	283,564	61,936	221,628	21.8	9.5	9.3	10.1
95-99	4,616	2.6	479,079	120,655	358,424	25.2	11.9	11.2	14.6
Top 1 Percent	1,158	0.7	2,939,553	993,962	1,945,591	33.8	18.3	15.2	30.2
Top 0.1 Percent	120	0.1	13,221,530	4,613,805	8,607,725	34.9	8.5	7.0	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.6

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$24,474; 40% \$47,941; 60% \$83,925; 80% \$145,052; 90% \$213,125; 95% \$293,534; 99% \$753,490; 99.9% \$4,409,043.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,320	26.7	17,015	959	16,057	5.6	4.2	5.0	1.2
Second Quintile	40,246	22.3	41,906	3,745	38,161	8.9	8.7	9.9	3.8
Middle Quintile	36,029	19.9	76,875	10,929	65,946	14.2	14.2	15.3	9.9
Fourth Quintile	29,841	16.5	131,069	22,610	108,459	17.3	20.1	20.9	16.9
Top Quintile	24,798	13.7	416,571	109,306	307,264	26.2	53.0	49.2	68.0
All	180,675	100.0	107,861	22,050	85,811	20.4	100.0	100.0	100.0
Addendum									
80-90	12,768	7.1	206,425	41,176	165,249	20.0	13.5	13.6	13.2
90-95	6,221	3.4	292,179	63,695	228,484	21.8	9.3	9.2	10.0
95-99	4,640	2.6	494,195	124,481	369,714	25.2	11.8	11.1	14.5
Top 1 Percent	1,168	0.7	3,066,924	1,036,370	2,030,554	33.8	18.4	15.3	30.4
Top 0.1 Percent	121	0.1	13,646,896	4,754,277	8,892,619	34.8	8.5	6.9	14.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.7

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$24,960; 40% \$48,978; 60% \$85,105; 80% \$146,308; 90% \$215,364; 95% \$293,701; 99% \$767,229; 99.9% \$4,656,570.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2023 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,459	26.6	17,687	996	16,691	5.6	4.2	5.0	1.2
Second Quintile	40,627	22.3	43,584	3,913	39,672	9.0	8.7	10.0	3.8
Middle Quintile	36,386	20.0	79,523	11,393	68,131	14.3	14.2	15.3	9.9
Fourth Quintile	30,186	16.6	134,885	23,343	111,542	17.3	20.0	20.8	16.9
Top Quintile	25,014	13.7	430,577	113,309	317,268	26.3	53.0	49.1	68.0
All	182,119	100.0	111,629	22,890	88,739	20.5	100.0	100.0	100.0
Addendum									
80-90	12,912	7.1	212,325	42,401	169,924	20.0	13.5	13.6	13.1
90-95	6,241	3.4	298,189	64,891	233,298	21.8	9.2	9.0	9.7
95-99	4,686	2.6	505,734	127,129	378,605	25.1	11.7	11.0	14.3
Top 1 Percent	1,175	0.7	3,232,230	1,094,519	2,137,711	33.9	18.7	15.5	30.9
Top 0.1 Percent	122	0.1	14,299,891	4,981,202	9,318,690	34.8	8.6	7.0	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.7

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$25,340; 40% \$49,610; 60% \$85,925; 80% \$146,353; 90% \$216,187; 95% \$290,732; 99% \$779,219; 99.9% \$4,852,126.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2024 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,600	26.5	18,382	1,044	17,338	5.7	4.2	5.0	1.2
Second Quintile	40,961	22.3	45,288	4,077	41,210	9.0	8.7	10.0	3.8
Middle Quintile	36,754	20.0	82,373	11,851	70,522	14.4	14.3	15.4	10.0
Fourth Quintile	30,531	16.6	138,907	24,052	114,856	17.3	20.0	20.8	16.8
Top Quintile	25,285	13.8	444,398	117,384	327,014	26.4	53.0	49.1	68.0
All	183,587	100.0	115,570	23,770	91,800	20.6	100.0	100.0	100.0
Addendum									
80-90	13,095	7.1	218,327	43,857	174,470	20.1	13.5	13.6	13.2
90-95	6,278	3.4	303,424	65,747	237,677	21.7	9.0	8.9	9.5
95-99	4,729	2.6	518,654	130,357	388,297	25.1	11.6	10.9	14.1
Top 1 Percent	1,182	0.6	3,400,235	1,154,174	2,246,061	33.9	19.0	15.8	31.3
Top 0.1 Percent	123	0.1	14,922,264	5,193,782	9,728,482	34.8	8.6	7.1	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.7

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$25,728; 40% \$50,304; 60% \$86,850; 80% \$146,782; 90% \$215,830; 95% \$288,035; 99% \$801,330; 99.9% \$5,033,749.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0026
Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	Share of
	Number (thousands)	Percent of Total					Percent of Total	Post-Tax Income	Federal Taxes
Lowest Quintile	48,669	26.3	19,190	1,094	18,096	5.7	4.2	5.0	1.2
Second Quintile	41,351	22.3	47,219	4,313	42,905	9.1	8.8	10.1	3.9
Middle Quintile	37,234	20.1	85,283	12,320	72,963	14.5	14.3	15.5	10.0
Fourth Quintile	30,885	16.7	143,389	24,913	118,477	17.4	20.0	20.8	16.8
Top Quintile	25,475	13.8	459,244	121,699	337,545	26.5	52.8	48.9	67.9
All	185,081	100.0	119,685	24,686	94,999	20.6	100.0	100.0	100.0
Addendum									
80-90	13,166	7.1	226,014	45,658	180,356	20.2	13.4	13.5	13.2
90-95	6,361	3.4	312,306	67,708	244,598	21.7	9.0	8.9	9.4
95-99	4,754	2.6	538,991	135,806	403,185	25.2	11.6	10.9	14.1
Top 1 Percent	1,193	0.6	3,500,010	1,192,963	2,307,047	34.1	18.8	15.7	31.1
Top 0.1 Percent	123	0.1	14,927,152	5,227,663	9,699,489	35.0	8.3	6.8	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

Number of AMT Taxpayers (millions): 4.8

* Less than 0.05

(1) Calendar year. Baseline is current law. For a description of current law, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 2015 dollars): 20% \$26,106; 40% \$51,109; 60% \$87,706; 80% \$148,149; 90% \$217,364; 95% \$289,948; 99% \$848,445; 99.9% \$5,233,860.

(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); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.