

**Table T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	15,347	9.1	5,652	302	5,349	5.4	0.6	0.7	0.2
<b>10-20</b>	26,039	15.4	14,791	353	14,437	2.4	2.8	3.4	0.4
<b>20-30</b>	20,361	12.0	24,467	1,097	23,370	4.5	3.6	4.3	0.8
<b>30-40</b>	15,765	9.3	34,432	2,859	31,573	8.3	4.0	4.5	1.7
<b>40-50</b>	13,447	8.0	44,401	4,804	39,597	10.8	4.4	4.8	2.4
<b>50-75</b>	24,111	14.3	60,868	8,063	52,806	13.3	10.7	11.5	7.3
<b>75-100</b>	15,175	9.0	85,803	13,575	72,228	15.8	9.5	9.9	7.7
<b>100-200</b>	26,371	15.6	136,422	25,529	110,893	18.7	26.2	26.5	25.3
<b>200-500</b>	9,484	5.6	279,479	63,664	215,814	22.8	19.3	18.5	22.7
<b>500-1,000</b>	1,204	0.7	669,814	187,164	482,650	27.9	5.9	5.3	8.5
<b>More than 1,000</b>	619	0.4	2,905,211	983,150	1,922,062	33.8	13.1	10.8	22.8
<b>All</b>	169,165	100.0	81,033	15,737	65,297	19.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.0

(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) 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.

(4) 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 T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	13,349	15.6	5,611	397	5,213	7.1	2.1	2.4	0.8
<b>10-20</b>	19,899	23.3	14,645	790	13,855	5.4	8.1	9.3	2.4
<b>20-30</b>	12,868	15.1	24,370	2,096	22,274	8.6	8.7	9.7	4.2
<b>30-40</b>	9,210	10.8	34,377	4,160	30,218	12.1	8.8	9.4	5.9
<b>40-50</b>	7,325	8.6	44,360	6,386	37,973	14.4	9.0	9.4	7.3
<b>50-75</b>	10,798	12.7	60,250	10,319	49,931	17.1	18.0	18.2	17.3
<b>75-100</b>	5,023	5.9	85,131	16,835	68,296	19.8	11.9	11.6	13.1
<b>100-200</b>	5,129	6.0	129,213	28,420	100,792	22.0	18.4	17.5	22.6
<b>200-500</b>	945	1.1	266,567	69,242	197,326	26.0	7.0	6.3	10.1
<b>500-1,000</b>	99	0.1	683,166	215,214	467,952	31.5	1.9	1.6	3.3
<b>More than 1,000</b>	72	0.1	3,073,879	1,131,941	1,941,938	36.8	6.2	4.7	12.7
<b>All</b>	85,369	100.0	42,267	7,556	34,711	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.0

(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) 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.

(4) 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 T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	852	1.5	4,904	32	4,872	0.7	0.1	0.1	*
<b>10-20</b>	2,031	3.5	15,374	-53	15,427	-0.4	0.4	0.5	*
<b>20-30</b>	2,987	5.2	24,709	-51	24,760	-0.2	0.9	1.1	*
<b>30-40</b>	2,994	5.2	34,601	966	33,635	2.8	1.2	1.5	0.2
<b>40-50</b>	3,049	5.3	44,626	2,630	41,996	5.9	1.6	1.9	0.4
<b>50-75</b>	8,317	14.4	61,928	5,826	56,102	9.4	5.9	6.8	2.6
<b>75-100</b>	7,922	13.7	86,386	11,597	74,789	13.4	7.9	8.6	5.0
<b>100-200</b>	19,167	33.3	139,097	24,728	114,369	17.8	30.6	31.9	25.8
<b>200-500</b>	8,257	14.3	281,246	62,935	218,311	22.4	26.7	26.3	28.3
<b>500-1,000</b>	1,070	1.9	667,996	183,971	484,025	27.5	8.2	7.5	10.7
<b>More than 1,000</b>	522	0.9	2,835,008	946,481	1,888,527	33.4	17.0	14.3	26.9
<b>All</b>	57,647	100.0	151,026	31,890	119,136	21.1	100.0	100.0	100.0

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) 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.

(4) 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 T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,002	4.3	6,824	-795	7,619	-11.7	0.6	0.7	-0.7
<b>10-20</b>	3,823	16.4	15,232	-1,797	17,030	-11.8	5.0	6.3	-5.6
<b>20-30</b>	4,160	17.8	24,560	-1,364	25,923	-5.6	8.8	10.4	-4.6
<b>30-40</b>	3,212	13.8	34,435	593	33,842	1.7	9.5	10.4	1.6
<b>40-50</b>	2,762	11.8	44,260	2,716	41,543	6.1	10.5	11.0	6.1
<b>50-75</b>	4,450	19.1	60,416	6,393	54,023	10.6	23.1	23.1	23.3
<b>75-100</b>	1,918	8.2	85,046	12,648	72,398	14.9	14.0	13.3	19.8
<b>100-200</b>	1,721	7.4	128,720	24,816	103,904	19.3	19.0	17.2	34.9
<b>200-500</b>	213	0.9	269,380	64,297	205,083	23.9	4.9	4.2	11.2
<b>500-1,000</b>	21	0.1	685,676	202,403	483,273	29.5	1.3	1.0	3.5
<b>More than 1,000</b>	12	0.1	3,172,993	1,053,256	2,119,737	33.2	3.3	2.5	10.4
<b>All</b>	23,343	100.0	49,873	5,241	44,632	10.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.0

(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) 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.

(4) 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 T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	1,309	2.6	6,525	-837	7,362	-12.8	0.2	0.2	-0.1
<b>10-20</b>	4,837	9.8	15,216	-1,889	17,105	-12.4	1.3	1.8	-0.8
<b>20-30</b>	5,467	11.0	24,622	-1,519	26,141	-6.2	2.4	3.1	-0.8
<b>30-40</b>	4,263	8.6	34,499	99	34,400	0.3	2.6	3.2	*
<b>40-50</b>	3,744	7.6	44,358	2,266	42,092	5.1	2.9	3.4	0.8
<b>50-75</b>	7,441	15.0	61,030	5,877	55,153	9.6	8.0	9.0	4.0
<b>75-100</b>	5,140	10.4	86,208	11,877	74,331	13.8	7.8	8.3	5.5
<b>100-200</b>	11,280	22.7	138,978	24,516	114,462	17.6	27.6	28.2	25.0
<b>200-500</b>	4,884	9.9	284,006	63,826	220,180	22.5	24.4	23.5	28.2
<b>500-1,000</b>	650	1.3	667,490	186,453	481,037	27.9	7.6	6.8	11.0
<b>More than 1,000</b>	318	0.6	2,807,888	944,286	1,863,602	33.6	15.7	12.9	27.1
<b>All</b>	49,603	100.0	114,647	22,309	92,338	19.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.0

\* Less than 0.05

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<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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.

(4) 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 T15-0033**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	2,132	5.5	5,931	94	5,837	1.6	0.5	0.5	*
<b>10-20</b>	7,592	19.6	14,998	228	14,771	1.5	4.1	4.9	0.4
<b>20-30</b>	5,692	14.7	24,213	639	23,574	2.6	5.0	5.8	0.8
<b>30-40</b>	3,902	10.1	34,464	1,457	33,007	4.2	4.8	5.6	1.2
<b>40-50</b>	3,197	8.3	44,469	2,527	41,942	5.7	5.1	5.8	1.7
<b>50-75</b>	5,635	14.6	60,915	4,980	55,935	8.2	12.3	13.6	6.0
<b>75-100</b>	3,574	9.2	85,349	10,111	75,238	11.9	11.0	11.6	7.7
<b>100-200</b>	4,841	12.5	132,533	21,800	110,733	16.5	23.1	23.2	22.5
<b>200-500</b>	1,364	3.5	277,125	62,987	214,138	22.7	13.6	12.6	18.3
<b>500-1,000</b>	196	0.5	695,521	196,596	498,925	28.3	4.9	4.2	8.2
<b>More than 1,000</b>	135	0.4	3,269,566	1,133,865	2,135,701	34.7	15.9	12.5	32.7
<b>All</b>	<b>38,697</b>	<b>100.0</b>	<b>71,892</b>	<b>12,126</b>	<b>59,766</b>	<b>16.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

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

Number of AMT Taxpayers (millions): 4.0

\* Less than 0.05

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