

Table T15-0034
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	14,727	8.6	5,642	379	5,264	6.7	0.6	0.7	0.2
10-20	26,248	15.3	14,969	441	14,529	2.9	2.7	3.3	0.4
20-30	20,958	12.2	24,710	1,149	23,562	4.7	3.6	4.3	0.9
30-40	16,159	9.4	34,754	2,911	31,844	8.4	3.9	4.5	1.7
40-50	13,672	8.0	44,867	4,926	39,942	11.0	4.3	4.8	2.4
50-75	24,036	14.0	61,486	8,148	53,338	13.3	10.3	11.2	6.9
75-100	15,591	9.1	86,698	13,818	72,879	15.9	9.4	9.9	7.6
100-200	26,693	15.6	138,229	26,055	112,174	18.9	25.7	26.0	24.5
200-500	9,954	5.8	282,645	65,087	217,558	23.0	19.6	18.8	22.8
500-1,000	1,284	0.8	674,624	189,422	485,202	28.1	6.0	5.4	8.6
More than 1,000	673	0.4	2,963,371	1,011,094	1,952,276	34.1	13.9	11.4	24.0
All	171,259	100.0	83,723	16,582	67,140	19.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

(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 T15-0034
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	12,823	14.8	5,607	470	5,137	8.4	1.9	2.2	0.9
10-20	20,274	23.4	14,829	849	13,980	5.7	8.0	9.2	2.6
20-30	13,499	15.6	24,612	2,078	22,534	8.4	8.9	9.9	4.2
30-40	9,553	11.0	34,693	4,196	30,497	12.1	8.9	9.5	5.9
40-50	7,482	8.6	44,799	6,429	38,369	14.4	9.0	9.4	7.1
50-75	10,875	12.6	60,830	10,388	50,442	17.1	17.7	17.9	16.7
75-100	5,173	6.0	85,880	17,157	68,723	20.0	11.9	11.6	13.1
100-200	5,169	6.0	130,821	28,800	102,022	22.0	18.1	17.2	22.0
200-500	971	1.1	269,658	71,273	198,385	26.4	7.0	6.3	10.2
500-1,000	112	0.1	683,749	210,749	473,000	30.8	2.1	1.7	3.5
More than 1,000	81	0.1	3,056,287	1,126,040	1,930,247	36.8	6.6	5.1	13.5
All	86,656	100.0	43,186	7,797	35,389	18.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

(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) 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 T15-0034
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	839	1.4	4,948	105	4,843	2.1	0.1	0.1	*
10-20	1,960	3.4	15,596	75	15,521	0.5	0.3	0.4	*
20-30	2,937	5.1	24,999	89	24,910	0.4	0.8	1.0	*
30-40	2,955	5.1	34,975	1,021	33,954	2.9	1.1	1.4	0.2
40-50	3,032	5.2	45,080	2,789	42,291	6.2	1.5	1.8	0.4
50-75	8,113	14.0	62,635	5,917	56,718	9.5	5.6	6.4	2.4
75-100	8,040	13.8	87,457	11,775	75,682	13.5	7.7	8.5	4.8
100-200	19,326	33.3	141,066	25,322	115,744	18.0	29.9	31.3	24.9
200-500	8,681	14.9	284,339	64,275	220,064	22.6	27.1	26.7	28.4
500-1,000	1,133	2.0	673,359	186,897	486,462	27.8	8.4	7.7	10.8
More than 1,000	565	1.0	2,888,972	973,043	1,915,929	33.7	17.9	15.1	27.9
All	58,086	100.0	157,102	33,862	123,240	21.6	100.0	100.0	100.0

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

<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 T15-0034
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	919	3.9	6,748	-716	7,464	-10.6	0.5	0.6	-0.5
10-20	3,727	15.8	15,392	-1,691	17,082	-11.0	4.7	5.9	-4.7
20-30	4,182	17.7	24,808	-1,300	26,108	-5.2	8.5	10.0	-4.0
30-40	3,290	13.9	34,738	581	34,157	1.7	9.4	10.3	1.4
40-50	2,840	12.0	44,828	2,923	41,905	6.5	10.4	10.9	6.1
50-75	4,482	19.0	61,026	6,376	54,650	10.5	22.4	22.5	21.1
75-100	2,069	8.8	85,747	12,860	72,888	15.0	14.5	13.9	19.7
100-200	1,806	7.6	129,990	25,209	104,781	19.4	19.2	17.4	33.6
200-500	235	1.0	270,186	65,393	204,793	24.2	5.2	4.4	11.3
500-1,000	22	0.1	681,258	198,427	482,832	29.1	1.2	1.0	3.2
More than 1,000	14	0.1	3,700,469	1,261,437	2,439,032	34.1	4.1	3.0	12.6
All	23,633	100.0	51,742	5,728	46,014	11.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

(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 T15-0034
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,201	2.4	6,477	-766	7,243	-11.8	0.1	0.2	-0.1
10-20	4,695	9.4	15,357	-1,800	17,157	-11.7	1.2	1.7	-0.7
20-30	5,453	10.9	24,859	-1,481	26,340	-6.0	2.3	3.0	-0.7
30-40	4,328	8.7	34,799	154	34,645	0.4	2.5	3.2	0.1
40-50	3,781	7.6	44,841	2,378	42,462	5.3	2.9	3.4	0.8
50-75	7,344	14.7	61,661	5,936	55,725	9.6	7.6	8.6	3.7
75-100	5,290	10.6	87,129	12,138	74,990	13.9	7.8	8.3	5.4
100-200	11,313	22.7	140,758	25,139	115,620	17.9	26.8	27.5	24.0
200-500	5,128	10.3	286,805	65,152	221,654	22.7	24.8	23.9	28.2
500-1,000	690	1.4	669,834	187,644	482,190	28.0	7.8	7.0	10.9
More than 1,000	341	0.7	2,897,339	980,743	1,916,595	33.9	16.6	13.7	28.2
All	49,840	100.0	119,143	23,760	95,383	19.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

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(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 T15-0034
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2015 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,990	5.0	5,666	120	5,546	2.1	0.4	0.5	0.1
10-20	7,796	19.5	15,198	241	14,956	1.6	4.0	4.8	0.4
20-30	6,134	15.3	24,525	668	23,857	2.7	5.1	6.0	0.8
30-40	4,079	10.2	34,834	1,452	33,381	4.2	4.8	5.6	1.2
40-50	3,280	8.2	44,907	2,588	42,319	5.8	5.0	5.7	1.7
50-75	5,702	14.3	61,521	5,025	56,496	8.2	11.9	13.1	5.6
75-100	3,732	9.3	86,294	10,238	76,056	11.9	10.9	11.6	7.5
100-200	5,020	12.6	134,991	22,391	112,600	16.6	22.9	23.1	22.1
200-500	1,456	3.6	281,044	64,135	216,910	22.8	13.8	12.9	18.4
500-1,000	218	0.5	701,136	198,117	503,018	28.3	5.2	4.5	8.5
More than 1,000	152	0.4	3,187,567	1,115,275	2,072,292	35.0	16.4	12.9	33.4
All	40,001	100.0	73,992	12,713	61,279	17.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.1

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

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