

Table T15-0036
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 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	14,702	8.5	5,919	472	5,447	8.0	0.6	0.6	0.2
10-20	25,348	14.6	15,734	582	15,152	3.7	2.5	3.1	0.5
20-30	22,394	12.9	25,823	1,461	24,362	5.7	3.7	4.4	1.0
30-40	16,078	9.3	36,370	3,189	33,180	8.8	3.7	4.3	1.6
40-50	13,210	7.6	46,825	5,350	41,475	11.4	3.9	4.4	2.2
50-75	24,010	13.8	64,422	8,901	55,522	13.8	9.9	10.7	6.7
75-100	16,256	9.4	90,593	14,721	75,873	16.3	9.4	9.9	7.5
100-200	27,808	16.0	144,829	27,495	117,334	19.0	25.7	26.1	23.8
200-500	10,657	6.1	294,594	68,580	226,014	23.3	20.0	19.3	22.8
500-1,000	1,348	0.8	702,903	199,877	503,026	28.4	6.0	5.4	8.4
More than 1,000	733	0.4	3,164,558	1,098,223	2,066,335	34.7	14.8	12.1	25.1
All	173,829	100.0	90,289	18,447	71,842	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.5

(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 T15-0036
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 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	12,765	14.6	5,872	575	5,298	9.8	1.9	2.1	1.0
10-20	19,447	22.2	15,595	1,036	14,559	6.6	7.5	8.6	2.7
20-30	14,751	16.8	25,684	2,340	23,344	9.1	9.4	10.5	4.6
30-40	9,320	10.6	36,328	4,360	31,968	12.0	8.4	9.0	5.4
40-50	7,421	8.5	46,844	6,711	40,133	14.3	8.6	9.0	6.7
50-75	11,162	12.7	63,867	10,980	52,886	17.2	17.6	17.9	16.4
75-100	5,671	6.5	89,641	18,085	71,556	20.2	12.6	12.3	13.7
100-200	5,319	6.1	136,274	30,136	106,137	22.1	17.9	17.1	21.4
200-500	999	1.1	284,334	75,548	208,786	26.6	7.0	6.3	10.1
500-1,000	112	0.1	715,120	228,570	486,550	32.0	2.0	1.7	3.4
More than 1,000	87	0.1	3,268,830	1,222,127	2,046,703	37.4	7.1	5.4	14.3
All	87,711	100.0	46,094	8,524	37,570	18.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.5

(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 T15-0036
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 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	831	1.4	5,196	142	5,055	2.7	*	0.1	*
10-20	1,849	3.2	16,328	174	16,154	1.1	0.3	0.4	*
20-30	2,837	4.9	26,219	320	25,899	1.2	0.7	0.9	*
30-40	2,877	4.9	36,577	1,408	35,169	3.9	1.1	1.3	0.2
40-50	2,814	4.8	46,976	3,245	43,730	6.9	1.3	1.6	0.4
50-75	7,704	13.2	65,422	6,621	58,801	10.1	5.0	5.8	2.3
75-100	7,952	13.6	91,450	12,511	78,939	13.7	7.3	8.1	4.5
100-200	19,981	34.2	148,106	26,824	121,282	18.1	29.6	31.1	24.1
200-500	9,323	15.9	296,056	67,780	228,276	22.9	27.6	27.3	28.4
500-1,000	1,195	2.0	701,403	196,754	504,649	28.1	8.4	7.8	10.6
More than 1,000	616	1.1	3,083,290	1,056,559	2,026,731	34.3	19.0	16.0	29.3
All	58,490	100.0	171,089	38,008	133,080	22.2	100.0	100.0	100.0

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) 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 T15-0036
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 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	957	3.9	7,169	-684	7,854	-9.6	0.5	0.6	-0.4
10-20	3,756	15.2	16,160	-1,671	17,831	-10.3	4.4	5.6	-3.8
20-30	4,451	18.0	26,014	-917	26,931	-3.5	8.5	10.0	-2.5
30-40	3,544	14.4	36,300	1,283	35,017	3.5	9.4	10.3	2.7
40-50	2,681	10.9	46,627	3,454	43,173	7.4	9.1	9.6	5.6
50-75	4,518	18.3	64,041	7,243	56,797	11.3	21.1	21.3	19.7
75-100	2,318	9.4	89,879	13,574	76,305	15.1	15.2	14.7	19.0
100-200	2,085	8.5	136,277	26,365	109,912	19.4	20.7	19.0	33.2
200-500	268	1.1	280,157	67,132	213,025	24.0	5.5	4.7	10.9
500-1,000	25	0.1	704,784	208,913	495,871	29.6	1.3	1.0	3.2
More than 1,000	15	0.1	3,971,510	1,372,150	2,599,360	34.6	4.3	3.2	12.3
All	24,670	100.0	55,565	6,719	48,846	12.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.5

(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 T15-0036
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 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	1,265	2.5	6,848	-779	7,627	-11.4	0.1	0.2	-0.1
10-20	4,577	9.1	16,143	-1,830	17,974	-11.3	1.1	1.6	-0.6
20-30	5,569	11.0	26,064	-1,164	27,227	-4.5	2.2	2.9	-0.5
30-40	4,455	8.8	36,375	772	35,603	2.1	2.5	3.1	0.3
40-50	3,565	7.1	46,688	3,048	43,640	6.5	2.6	3.0	0.8
50-75	7,097	14.1	64,561	6,957	57,603	10.8	7.0	7.9	3.7
75-100	5,270	10.4	91,167	12,965	78,201	14.2	7.4	8.0	5.1
100-200	11,872	23.5	147,852	26,710	121,142	18.1	27.0	27.9	23.6
200-500	5,448	10.8	299,338	68,554	230,784	22.9	25.1	24.4	27.8
500-1,000	731	1.5	699,477	197,743	501,735	28.3	7.9	7.1	10.7
More than 1,000	370	0.7	3,074,848	1,058,404	2,016,443	34.4	17.5	14.5	29.1
All	50,501	100.0	128,805	26,632	102,173	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.5

(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 T15-0036
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 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	1,944	4.6	5,632	144	5,487	2.6	0.3	0.4	0.1
10-20	7,728	18.2	16,034	278	15,757	1.7	3.7	4.4	0.4
20-30	6,974	16.5	25,711	729	24,982	2.8	5.4	6.3	0.9
30-40	4,404	10.4	36,354	1,575	34,779	4.3	4.8	5.6	1.2
40-50	3,483	8.2	46,775	2,826	43,950	6.0	4.9	5.6	1.7
50-75	5,985	14.1	64,134	5,570	58,563	8.7	11.5	12.7	5.6
75-100	4,062	9.6	90,146	11,098	79,049	12.3	11.0	11.7	7.6
100-200	5,364	12.7	141,144	23,797	117,347	16.9	22.6	22.9	21.4
200-500	1,601	3.8	290,772	67,426	223,346	23.2	13.9	13.0	18.1
500-1,000	222	0.5	723,466	208,976	514,491	28.9	4.8	4.2	7.8
More than 1,000	166	0.4	3,517,763	1,250,136	2,267,627	35.5	17.5	13.7	34.9
All	42,388	100.0	78,932	14,042	64,889	17.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 4.5

(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.