

**Table T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
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
<b>Addendum</b>									
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

(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% \$23,138; 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.

(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 T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	38,500	22.2	12,897	108	12,789	0.8	3.2	3.9	0.1
Second Quintile	36,768	21.2	30,410	2,162	28,248	7.1	7.1	8.3	2.5
Middle Quintile	34,673	20.0	56,279	7,061	49,218	12.6	12.4	13.7	7.6
Fourth Quintile	32,386	18.6	97,612	16,521	81,092	16.9	20.1	21.0	16.7
Top Quintile	30,215	17.4	297,654	77,306	220,348	26.0	57.3	53.3	72.8
All	173,829	100.0	90,289	18,447	71,842	20.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	15,574	9.0	153,053	30,759	122,293	20.1	15.2	15.3	14.9
90-95	7,554	4.4	221,481	48,827	172,653	22.1	10.7	10.4	11.5
95-99	5,761	3.3	374,624	94,871	279,752	25.3	13.8	12.9	17.1
Top 1 Percent	1,325	0.8	2,097,094	710,474	1,386,620	33.9	17.7	14.7	29.4
Top 0.1 Percent	137	0.1	9,387,224	3,336,181	6,051,043	35.5	8.2	6.7	14.3

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

Number of AMT Taxpayers (millions): 4.5

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<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

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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 incomes used are adjusted for family size by dividing the square root of the number of people in the tax units. The breaks are (in 2015 dollars): 20% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

(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 T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	25,771	29.4	10,050	660	9,390	6.6	6.4	7.3	2.3
Second Quintile	22,085	25.2	24,110	2,105	22,005	8.7	13.2	14.8	6.2
Middle Quintile	17,629	20.1	42,753	5,855	36,898	13.7	18.6	19.7	13.8
Fourth Quintile	12,917	14.7	70,781	12,963	57,818	18.3	22.6	22.7	22.4
Top Quintile	8,651	9.9	182,542	47,550	134,992	26.1	39.1	35.4	55.0
All	87,711	100.0	46,094	8,524	37,570	18.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	5,125	5.8	108,890	23,098	85,792	21.2	13.8	13.3	15.8
90-95	1,964	2.2	153,603	34,625	118,978	22.5	7.5	7.1	9.1
95-99	1,326	1.5	254,397	65,489	188,908	25.7	8.3	7.6	11.6
Top 1 Percent	235	0.3	1,625,315	587,648	1,037,667	36.2	9.5	7.4	18.5
Top 0.1 Percent	30	0.0	6,766,161	2,509,002	4,257,159	37.1	4.9	3.8	9.9

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) 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 incomes used are adjusted for family size by dividing the square root of the number of people in the tax units. The breaks are (in 2015 dollars): 20% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

(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 T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	4,845	8.3	19,373	-168	19,542	-0.9	0.9	1.2	*
Second Quintile	6,635	11.3	42,828	2,798	40,030	6.5	2.8	3.4	0.8
Middle Quintile	10,941	18.7	74,284	8,664	65,620	11.7	8.1	9.2	4.3
Fourth Quintile	15,780	27.0	119,752	19,328	100,424	16.1	18.9	20.4	13.7
Top Quintile	19,778	33.8	351,559	91,062	260,497	25.9	69.5	66.2	81.0
All	58,490	100.0	171,089	38,008	133,080	22.2	100.0	100.0	100.0
<b>Addendum</b>									
80-90	9,378	16.0	178,734	35,064	143,670	19.6	16.8	17.3	14.8
90-95	5,171	8.8	249,637	54,646	194,990	21.9	12.9	13.0	12.7
95-99	4,200	7.2	416,268	105,055	311,213	25.2	17.5	16.8	19.9
Top 1 Percent	1,029	1.8	2,174,712	727,302	1,447,410	33.4	22.4	19.1	33.7
Top 0.1 Percent	98	0.2	10,085,724	3,548,238	6,537,486	35.2	9.9	8.2	15.6

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:

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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 incomes used are adjusted for family size by dividing the square root of the number of people in the tax units. The breaks are (in 2015 dollars): 20% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

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(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 T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	7,518	30.5	18,536	-1,672	20,208	-9.0	10.2	12.6	-7.6
Second Quintile	7,504	30.4	38,178	1,627	36,551	4.3	20.9	22.8	7.4
Middle Quintile	5,359	21.7	65,123	7,577	57,545	11.6	25.5	25.6	24.5
Fourth Quintile	3,030	12.3	101,263	17,389	83,874	17.2	22.4	21.1	31.8
Top Quintile	1,208	4.9	239,320	60,166	179,154	25.1	21.1	18.0	43.9
All	24,670	100.0	55,565	6,719	48,846	12.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	764	3.1	150,092	31,478	118,614	21.0	8.4	7.5	14.5
90-95	275	1.1	208,187	47,192	160,995	22.7	4.2	3.7	7.8
95-99	141	0.6	340,016	85,891	254,126	25.3	3.5	3.0	7.3
Top 1 Percent	29	0.1	2,431,909	826,440	1,605,469	34.0	5.1	3.8	14.2
Top 0.1 Percent	3	0.0	11,965,051	4,272,936	7,692,115	35.7	2.8	2.0	8.3

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

Number of AMT Taxpayers (millions): 4.5

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(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 T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	10,328	20.5	19,501	-1,643	21,145	-8.4	3.1	4.2	-1.3
Second Quintile	10,347	20.5	42,353	2,023	40,330	4.8	6.7	8.1	1.6
Middle Quintile	10,172	20.1	77,201	9,716	67,485	12.6	12.1	13.3	7.4
Fourth Quintile	9,918	19.6	131,425	22,722	108,702	17.3	20.0	20.9	16.8
Top Quintile	9,451	18.7	402,106	107,331	294,775	26.7	58.4	54.0	75.4
All	50,501	100.0	128,805	26,632	102,173	20.7	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,773	9.5	202,302	41,239	161,063	20.4	14.9	14.9	14.6
90-95	2,296	4.6	288,984	65,312	223,673	22.6	10.2	10.0	11.2
95-99	1,898	3.8	489,351	128,853	360,497	26.3	14.3	13.3	18.2
Top 1 Percent	484	1.0	2,567,278	874,131	1,693,147	34.1	19.1	15.9	31.5
Top 0.1 Percent	47	0.1	11,633,073	4,096,088	7,536,985	35.2	8.4	6.8	14.3

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

Number of AMT Taxpayers (millions): 4.5

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**Table T15-0041**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</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	6,899	16.3	12,255	213	12,042	1.7	2.5	3.0	0.3
Second Quintile	11,476	27.1	25,910	688	25,221	2.7	8.9	10.5	1.3
Middle Quintile	9,643	22.8	49,654	3,043	46,610	6.1	14.3	16.3	4.9
Fourth Quintile	7,605	17.9	87,103	10,436	76,667	12.0	19.8	21.2	13.3
Top Quintile	6,310	14.9	290,305	75,173	215,131	25.9	54.8	49.4	79.7
All	42,388	100.0	78,932	14,042	64,889	17.8	100.0	100.0	100.0
<b>Addendum</b>									
80-90	3,343	7.9	135,339	23,311	112,028	17.2	13.5	13.6	13.1
90-95	1,538	3.6	198,671	40,235	158,436	20.3	9.1	8.9	10.4
95-99	1,103	2.6	331,770	80,662	251,107	24.3	10.9	10.1	14.9
Top 1 Percent	326	0.8	2,171,045	753,117	1,417,928	34.7	21.2	16.8	41.3
Top 0.1 Percent	44	0.1	8,734,431	3,159,441	5,574,990	36.2	11.4	8.8	23.2

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

Number of AMT Taxpayers (millions): 4.5

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