

Table T15-0042
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 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	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

(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% \$23,335; 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.

Table T15-0042
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	38,635	22.1	13,355	398	12,957	3.0	3.2	3.9	0.5
Second Quintile	37,089	21.2	31,459	2,422	29,037	7.7	7.1	8.3	2.7
Middle Quintile	34,845	19.9	58,145	7,422	50,722	12.8	12.4	13.6	7.7
Fourth Quintile	32,680	18.7	100,574	17,140	83,435	17.0	20.1	21.0	16.6
Top Quintile	30,530	17.4	307,484	79,836	227,648	26.0	57.4	53.5	72.4
All	175,149	100.0	93,387	19,235	74,152	20.6	100.0	100.0	100.0
Addendum									
80-90	15,743	9.0	157,179	31,588	125,590	20.1	15.1	15.2	14.8
90-95	7,640	4.4	226,968	49,874	177,094	22.0	10.6	10.4	11.3
95-99	5,817	3.3	384,479	96,820	287,658	25.2	13.7	12.9	16.7
Top 1 Percent	1,331	0.8	2,211,554	748,469	1,463,085	33.8	18.0	15.0	29.6
Top 0.1 Percent	138	0.1	9,927,935	3,517,809	6,410,126	35.4	8.4	6.8	14.4

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

Number of AMT Taxpayers (millions): 4.5

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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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% \$425,759; 99.9% \$2,261,596.

(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 T15-0042
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	25,643	29.1	10,390	797	9,592	7.7	6.3	7.2	2.6
Second Quintile	22,364	25.3	24,997	2,217	22,780	8.9	13.3	14.8	6.3
Middle Quintile	17,713	20.1	44,152	6,079	38,072	13.8	18.5	19.6	13.7
Fourth Quintile	13,039	14.8	73,076	13,443	59,633	18.4	22.6	22.7	22.3
Top Quintile	8,760	9.9	188,815	49,127	139,688	26.0	39.2	35.6	54.8
All	88,250	100.0	47,807	8,902	38,905	18.6	100.0	100.0	100.0
Addendum									
80-90	5,173	5.9	112,379	23,881	88,497	21.3	13.8	13.3	15.7
90-95	2,040	2.3	157,742	35,361	122,381	22.4	7.6	7.3	9.2
95-99	1,313	1.5	262,867	67,326	195,541	25.6	8.2	7.5	11.3
Top 1 Percent	235	0.3	1,728,411	623,051	1,105,359	36.1	9.6	7.6	18.6
Top 0.1 Percent	30	0.0	7,214,631	2,661,543	4,553,088	36.9	5.1	3.9	10.1

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 by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$16,353; 40% \$30,531; 60% \$52,710; 80% \$87,501; 90% \$126,779; 95% \$176,431; 99% \$425,759; 99.9% \$2,261,596.

(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 T15-0042
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	4,789	8.2	19,969	396	19,572	2.0	0.9	1.2	0.1
Second Quintile	6,598	11.2	44,377	3,329	41,048	7.5	2.8	3.4	0.9
Middle Quintile	10,962	18.7	76,843	9,169	67,674	11.9	8.1	9.2	4.3
Fourth Quintile	15,897	27.1	123,355	20,058	103,297	16.3	18.8	20.3	13.7
Top Quintile	19,931	34.0	363,398	94,127	269,272	25.9	69.6	66.4	80.7
All	58,693	100.0	177,317	39,595	137,722	22.3	100.0	100.0	100.0
Addendum									
80-90	9,458	16.1	183,289	35,946	147,343	19.6	16.7	17.2	14.6
90-95	5,171	8.8	256,707	56,028	200,679	21.8	12.8	12.8	12.5
95-99	4,265	7.3	425,552	106,769	318,783	25.1	17.4	16.8	19.6
Top 1 Percent	1,037	1.8	2,283,157	762,980	1,520,177	33.4	22.7	19.5	34.0
Top 0.1 Percent	98	0.2	10,634,442	3,731,840	6,902,602	35.1	10.1	8.4	15.8

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

Number of AMT Taxpayers (millions): 4.5

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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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Table T15-0042
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	7,819	31.0	19,092	-970	20,061	-5.1	10.3	12.5	-4.1
Second Quintile	7,577	30.1	39,505	2,113	37,392	5.4	20.7	22.5	8.6
Middle Quintile	5,430	21.5	67,186	8,116	59,070	12.1	25.3	25.5	23.7
Fourth Quintile	3,080	12.2	104,121	18,081	86,041	17.4	22.2	21.1	30.0
Top Quintile	1,251	5.0	246,898	61,978	184,920	25.1	21.4	18.4	41.7
All	25,211	100.0	57,257	7,374	49,883	12.9	100.0	100.0	100.0
Addendum									
80-90	794	3.2	154,173	32,148	122,025	20.9	8.5	7.7	13.7
90-95	279	1.1	214,348	48,462	165,886	22.6	4.1	3.7	7.3
95-99	149	0.6	348,066	88,216	259,850	25.3	3.6	3.1	7.1
Top 1 Percent	29	0.1	2,565,671	869,126	1,696,545	33.9	5.2	3.9	13.7
Top 0.1 Percent	3	0.0	12,754,642	4,534,773	8,219,869	35.6	2.9	2.1	7.9

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 T15-0042
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	10,545	20.7	20,042	-847	20,890	-4.2	3.1	4.1	-0.6
Second Quintile	10,412	20.5	43,750	2,650	41,100	6.1	6.8	8.0	2.0
Middle Quintile	10,278	20.2	79,692	10,333	69,359	13.0	12.2	13.4	7.5
Fourth Quintile	9,936	19.5	135,306	23,703	111,603	17.5	20.0	20.8	16.7
Top Quintile	9,395	18.5	418,075	111,846	306,229	26.8	58.3	54.1	74.3
All	50,858	100.0	132,410	27,798	104,612	21.0	100.0	100.0	100.0
Addendum									
80-90	4,733	9.3	207,910	42,477	165,433	20.4	14.6	14.7	14.2
90-95	2,303	4.5	297,303	67,008	230,295	22.5	10.2	10.0	10.9
95-99	1,875	3.7	504,132	132,453	371,679	26.3	14.0	13.1	17.6
Top 1 Percent	485	1.0	2,709,751	922,023	1,787,728	34.0	19.5	16.3	31.6
Top 0.1 Percent	47	0.1	12,350,360	4,338,853	8,011,507	35.1	8.6	7.1	14.4

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

Number of AMT Taxpayers (millions): 4.5

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Table T15-0042
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 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	6,946	15.9	12,606	254	12,352	2.0	2.5	2.9	0.3
Second Quintile	11,923	27.3	26,846	724	26,122	2.7	9.0	10.6	1.4
Middle Quintile	9,869	22.6	51,053	3,158	47,895	6.2	14.1	16.1	4.9
Fourth Quintile	7,900	18.1	89,849	10,842	79,007	12.1	19.9	21.3	13.4
Top Quintile	6,553	15.0	299,467	77,427	222,040	25.9	54.9	49.5	79.6
All	43,684	100.0	81,831	14,596	67,235	17.8	100.0	100.0	100.0
Addendum									
80-90	3,507	8.0	139,330	24,040	115,290	17.3	13.7	13.8	13.2
90-95	1,567	3.6	202,981	40,937	162,044	20.2	8.9	8.6	10.1
95-99	1,145	2.6	340,869	82,110	258,759	24.1	10.9	10.1	14.8
Top 1 Percent	333	0.8	2,294,885	794,291	1,500,594	34.6	21.4	17.0	41.5
Top 0.1 Percent	44	0.1	9,333,384	3,362,451	5,970,933	36.0	11.6	9.0	23.4

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

Number of AMT Taxpayers (millions): 4.5

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