

Table T15-0039
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2015 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	47,416	27.7	12,939	461	12,478	3.6	4.3	5.2	0.8
Second Quintile	37,240	21.7	32,747	2,556	30,191	7.8	8.5	9.8	3.4
Middle Quintile	33,429	19.5	59,484	7,797	51,687	13.1	13.9	15.0	9.2
Fourth Quintile	28,192	16.5	103,603	17,641	85,961	17.0	20.4	21.1	17.5
Top Quintile	23,717	13.9	321,278	82,593	238,685	25.7	53.1	49.2	69.0
All	171,259	100.0	83,723	16,582	67,140	19.8	100.0	100.0	100.0
Addendum									
80-90	12,247	7.2	166,149	33,144	133,005	20.0	14.2	14.2	14.3
90-95	5,921	3.5	239,064	52,005	187,059	21.8	9.9	9.6	10.8
95-99	4,422	2.6	405,492	102,219	303,273	25.2	12.5	11.7	15.9
Top 1 Percent	1,128	0.7	2,107,531	703,303	1,404,229	33.4	16.6	13.8	27.9
Top 0.1 Percent	115	0.1	9,446,793	3,297,476	6,149,316	34.9	7.6	6.2	13.4

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$22,769; 40% \$44,590; 60% \$78,129; 80% \$138,265; 90% \$204,070; 95% \$290,298; 99% \$709,166; 99.9% \$3,474,762.

(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 T15-0039
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	38,028	22.2	12,075	-25	12,100	-0.2	3.2	4.0	*
Second Quintile	35,628	20.8	28,678	1,671	27,007	5.8	7.1	8.4	2.1
Middle Quintile	34,157	19.9	52,104	6,236	45,868	12.0	12.4	13.6	7.5
Fourth Quintile	32,072	18.7	89,964	14,840	75,124	16.5	20.1	21.0	16.8
Top Quintile	30,108	17.6	272,883	69,295	203,588	25.4	57.3	53.3	73.5
All	171,259	100.0	83,723	16,582	67,140	19.8	100.0	100.0	100.0
Addendum									
80-90	15,501	9.1	141,954	28,082	113,872	19.8	15.4	15.4	15.3
90-95	7,544	4.4	205,634	44,642	160,992	21.7	10.8	10.6	11.9
95-99	5,739	3.4	347,512	86,275	261,238	24.8	13.9	13.0	17.4
Top 1 Percent	1,324	0.8	1,865,759	618,786	1,246,973	33.2	17.2	14.4	28.8
Top 0.1 Percent	136	0.1	8,376,926	2,921,905	5,455,020	34.9	7.9	6.4	14.0

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

Number of AMT Taxpayers (millions). Baseline: 4.1

* Less than 0.05

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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 by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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 T15-0039
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	25,695	29.7	9,457	502	8,955	5.3	6.5	7.5	1.9
Second Quintile	21,192	24.5	22,491	1,771	20,720	7.9	12.7	14.3	5.6
Middle Quintile	17,313	20.0	39,633	5,366	34,266	13.5	18.3	19.3	13.8
Fourth Quintile	12,893	14.9	64,900	11,573	53,327	17.8	22.4	22.4	22.1
Top Quintile	8,920	10.3	167,774	42,760	125,015	25.5	40.0	36.4	56.5
All	86,656	100.0	43,186	7,797	35,389	18.1	100.0	100.0	100.0
Addendum									
80-90	5,197	6.0	101,295	21,250	80,045	21.0	14.1	13.6	16.3
90-95	2,099	2.4	143,204	32,002	111,202	22.4	8.0	7.6	9.9
95-99	1,381	1.6	234,173	58,941	175,233	25.2	8.6	7.9	12.1
Top 1 Percent	244	0.3	1,421,673	502,740	918,933	35.4	9.3	7.3	18.1
Top 0.1 Percent	29	0.0	6,021,732	2,193,630	3,828,103	36.4	4.7	3.7	9.6

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$15,703; 40% \$29,565; 60% \$50,184; 80% \$84,118; 90% \$122,704; 95% \$171,602; 99% \$405,273; 99.9% \$2,000,055.

(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 T15-0039
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	4,905	8.4	18,253	-349	18,602	-1.9	1.0	1.3	-0.1
Second Quintile	6,750	11.6	40,357	2,121	38,236	5.3	3.0	3.6	0.7
Middle Quintile	10,804	18.6	68,754	7,496	61,258	10.9	8.1	9.3	4.1
Fourth Quintile	15,659	27.0	110,771	17,419	93,352	15.7	19.0	20.4	13.9
Top Quintile	19,462	33.5	324,150	82,042	242,107	25.3	69.1	65.8	81.2
All	58,086	100.0	157,102	33,862	123,240	21.6	100.0	100.0	100.0
Addendum									
80-90	9,257	15.9	166,177	31,993	134,184	19.3	16.9	17.4	15.1
90-95	5,048	8.7	233,596	50,239	183,357	21.5	12.9	12.9	12.9
95-99	4,141	7.1	388,188	95,977	292,211	24.7	17.6	16.9	20.2
Top 1 Percent	1,017	1.8	1,951,482	638,970	1,312,512	32.7	21.7	18.6	33.0
Top 0.1 Percent	97	0.2	9,014,806	3,113,797	5,901,009	34.5	9.6	8.0	15.3

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

Number of AMT Taxpayers (millions). Baseline: 4.1

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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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Table T15-0039
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	7,078	30.0	17,338	-1,781	19,119	-10.3	10.0	12.4	-9.3
Second Quintile	7,166	30.3	36,153	810	35,343	2.2	21.2	23.3	4.3
Middle Quintile	5,322	22.5	59,958	6,341	53,616	10.6	26.1	26.2	24.9
Fourth Quintile	2,873	12.2	93,405	15,743	77,662	16.9	21.9	20.5	33.4
Top Quintile	1,147	4.9	221,264	55,020	166,243	24.9	20.8	17.5	46.6
All	23,633	100.0	51,742	5,728	46,014	11.1	100.0	100.0	100.0
Addendum									
80-90	738	3.1	139,577	29,149	110,428	20.9	8.4	7.5	15.9
90-95	256	1.1	195,007	43,560	151,446	22.3	4.1	3.6	8.3
95-99	124	0.5	324,617	82,098	242,520	25.3	3.3	2.8	7.5
Top 1 Percent	29	0.1	2,112,681	706,817	1,405,864	33.5	4.9	3.7	14.9
Top 0.1 Percent	3	0.0	10,757,795	3,777,035	6,980,760	35.1	2.7	2.0	8.5

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

Number of AMT Taxpayers (millions). Baseline: 4.1

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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 T15-0039
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	10,060	20.2	18,362	-1,728	20,090	-9.4	3.1	4.3	-1.5
Second Quintile	10,242	20.6	40,092	1,140	38,952	2.8	6.9	8.4	1.0
Middle Quintile	10,174	20.4	71,124	8,219	62,905	11.6	12.2	13.5	7.1
Fourth Quintile	9,772	19.6	121,436	20,482	100,954	16.9	20.0	20.8	16.9
Top Quintile	9,316	18.7	371,025	97,055	273,970	26.2	58.2	53.7	76.4
All	49,840	100.0	119,143	23,760	95,383	19.9	100.0	100.0	100.0
Addendum									
80-90	4,698	9.4	188,026	37,736	150,289	20.1	14.9	14.9	15.0
90-95	2,272	4.6	270,318	60,144	210,174	22.3	10.4	10.1	11.5
95-99	1,868	3.8	456,133	118,016	338,118	25.9	14.4	13.3	18.6
Top 1 Percent	478	1.0	2,317,833	774,331	1,543,502	33.4	18.6	15.5	31.2
Top 0.1 Percent	46	0.1	10,560,871	3,649,089	6,911,782	34.6	8.2	6.7	14.3

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

Number of AMT Taxpayers (millions). Baseline: 4.1

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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 T15-0039
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2015 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	6,747	16.9	11,475	167	11,309	1.5	2.6	3.1	0.2
Second Quintile	10,548	26.4	24,187	596	23,591	2.5	8.6	10.2	1.2
Middle Quintile	8,773	21.9	46,526	2,619	43,907	5.6	13.8	15.7	4.5
Fourth Quintile	7,376	18.4	80,917	9,111	71,806	11.3	20.2	21.6	13.2
Top Quintile	6,116	15.3	266,492	66,824	199,669	25.1	55.1	49.8	80.4
All	40,001	100.0	73,992	12,713	61,279	17.2	100.0	100.0	100.0
Addendum									
80-90	3,247	8.1	126,674	21,045	105,629	16.6	13.9	14.0	13.4
90-95	1,466	3.7	184,805	36,468	148,338	19.7	9.2	8.9	10.5
95-99	1,076	2.7	310,833	73,287	237,545	23.6	11.3	10.4	15.5
Top 1 Percent	328	0.8	1,872,660	635,323	1,237,337	33.9	20.7	16.5	40.9
Top 0.1 Percent	42	0.1	7,547,908	2,687,501	4,860,407	35.6	10.8	8.4	22.4

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

Number of AMT Taxpayers (millions). Baseline: 4.1

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