

Table T15-0040
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2016 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	47,691	27.6	13,336	568	12,768	4.3	4.2	5.1	0.9
Second Quintile	37,422	21.7	33,359	2,782	30,577	8.3	8.3	9.6	3.4
Middle Quintile	33,984	19.7	61,542	8,456	53,086	13.7	13.9	15.1	9.4
Fourth Quintile	28,418	16.5	107,903	18,784	89,120	17.4	20.4	21.2	17.4
Top Quintile	23,750	13.8	336,456	88,524	247,931	26.3	53.2	49.3	68.7
All	172,532	100.0	86,987	17,747	69,241	20.4	100.0	100.0	100.0
Addendum									
80-90	12,233	7.1	173,085	35,184	137,901	20.3	14.1	14.1	14.1
90-95	5,942	3.4	248,145	55,136	193,009	22.2	9.8	9.6	10.7
95-99	4,447	2.6	420,979	108,599	312,380	25.8	12.5	11.6	15.8
Top 1 Percent	1,129	0.7	2,239,143	763,369	1,475,774	34.1	16.8	13.9	28.1
Top 0.1 Percent	115	0.1	10,045,915	3,579,846	6,466,069	35.6	7.7	6.3	13.5

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

Number of AMT Taxpayers (millions): 4.3

(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% \$22,823; 40% \$44,550; 60% \$79,661; 80% \$141,303; 90% \$207,758; 95% \$294,348; 99% \$720,886; 99.9% \$3,672,221.

(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 T15-0040
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	38,232	22.2	12,438	57	12,381	0.5	3.2	4.0	0.1
Second Quintile	36,211	21.0	29,245	2,000	27,245	6.8	7.1	8.3	2.4
Middle Quintile	34,505	20.0	53,941	6,723	47,219	12.5	12.4	13.6	7.6
Fourth Quintile	32,174	18.7	94,039	15,900	78,139	16.9	20.2	21.0	16.7
Top Quintile	30,143	17.5	285,692	74,202	211,490	26.0	57.4	53.4	73.1
All	172,532	100.0	86,987	17,747	69,241	20.4	100.0	100.0	100.0
Addendum									
80-90	15,518	9.0	147,812	29,772	118,039	20.1	15.3	15.3	15.1
90-95	7,548	4.4	214,051	47,345	166,706	22.1	10.8	10.5	11.7
95-99	5,756	3.3	361,215	91,720	269,496	25.4	13.9	13.0	17.2
Top 1 Percent	1,321	0.8	1,985,313	673,125	1,312,188	33.9	17.5	14.5	29.1
Top 0.1 Percent	136	0.1	8,905,644	3,173,218	5,732,427	35.6	8.1	6.5	14.1

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

Number of AMT Taxpayers (millions): 4.3

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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 by the square root of the number of people in the tax unit. The breaks are (in 2015 dollars): 20% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,202; 99.9% \$2,095,408.

(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 T15-0040
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	25,683	29.5	9,700	598	9,102	6.2	6.4	7.4	2.1
Second Quintile	21,585	24.8	23,067	1,993	21,074	8.6	12.8	14.4	6.0
Middle Quintile	17,636	20.2	41,046	5,642	35,404	13.8	18.6	19.7	13.8
Fourth Quintile	12,851	14.7	68,044	12,461	55,583	18.3	22.5	22.6	22.2
Top Quintile	8,784	10.1	175,035	45,615	129,420	26.1	39.6	35.9	55.6
All	87,180	100.0	44,584	8,266	36,317	18.5	100.0	100.0	100.0
Addendum									
80-90	5,172	5.9	105,179	22,416	82,763	21.3	14.0	13.5	16.1
90-95	2,001	2.3	148,758	33,634	115,124	22.6	7.7	7.3	9.3
95-99	1,374	1.6	244,058	62,976	181,081	25.8	8.6	7.9	12.0
Top 1 Percent	237	0.3	1,524,021	553,461	970,560	36.3	9.3	7.3	18.2
Top 0.1 Percent	29	0.0	6,406,099	2,391,340	4,014,758	37.3	4.8	3.7	9.7

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

Number of AMT Taxpayers (millions): 4.3

(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

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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% \$15,856; 40% \$29,550; 60% \$51,312; 80% \$85,800; 90% \$124,732; 95% \$174,098; 99% \$413,202; 99.9% \$2,095,408.

(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 T15-0040
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	4,872	8.4	18,801	-235	19,035	-1.3	1.0	1.2	-0.1
Second Quintile	6,661	11.4	41,196	2,578	38,618	6.3	2.9	3.5	0.8
Middle Quintile	10,912	18.7	71,227	8,194	63,033	11.5	8.1	9.2	4.2
Fourth Quintile	15,713	27.0	115,487	18,618	96,869	16.1	19.0	20.4	13.8
Top Quintile	19,617	33.7	338,411	87,643	250,768	25.9	69.4	66.0	81.0
All	58,288	100.0	164,217	36,401	127,815	22.2	100.0	100.0	100.0
Addendum									
80-90	9,309	16.0	172,936	33,980	138,956	19.7	16.8	17.4	14.9
90-95	5,126	8.8	241,837	53,138	188,700	22.0	13.0	13.0	12.8
95-99	4,159	7.1	403,001	101,902	301,099	25.3	17.5	16.8	20.0
Top 1 Percent	1,023	1.8	2,065,598	690,920	1,374,678	33.5	22.1	18.9	33.3
Top 0.1 Percent	97	0.2	9,569,483	3,373,039	6,196,444	35.3	9.7	8.1	15.5

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

Number of AMT Taxpayers (millions): 4.3

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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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(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 T15-0040
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	7,312	30.3	17,857	-1,713	19,570	-9.6	10.1	12.6	-8.2
Second Quintile	7,436	30.8	36,660	1,365	35,295	3.7	21.2	23.1	6.7
Middle Quintile	5,226	21.6	62,412	7,117	55,295	11.4	25.3	25.5	24.4
Fourth Quintile	2,957	12.3	97,505	16,727	80,778	17.2	22.4	21.0	32.5
Top Quintile	1,165	4.8	231,777	58,373	173,403	25.2	21.0	17.8	44.6
All	24,145	100.0	53,332	6,313	47,020	11.8	100.0	100.0	100.0
Addendum									
80-90	734	3.0	145,231	30,410	114,821	20.9	8.3	7.4	14.7
90-95	273	1.1	201,115	45,289	155,826	22.5	4.3	3.7	8.1
95-99	129	0.5	337,575	86,585	250,990	25.7	3.4	2.9	7.4
Top 1 Percent	29	0.1	2,238,359	763,247	1,475,112	34.1	5.0	3.8	14.5
Top 0.1 Percent	3	0.0	11,305,434	4,060,765	7,244,669	35.9	2.8	2.0	8.4

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

Number of AMT Taxpayers (millions): 4.3

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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 T15-0040
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	10,234	20.4	18,852	-1,667	20,519	-8.8	3.1	4.3	-1.3
Second Quintile	10,415	20.7	40,647	1,733	38,914	4.3	6.8	8.2	1.4
Middle Quintile	10,074	20.0	74,066	9,191	64,875	12.4	12.0	13.2	7.2
Fourth Quintile	9,897	19.7	126,678	21,860	104,819	17.3	20.1	21.0	16.9
Top Quintile	9,368	18.6	388,066	103,660	284,405	26.7	58.4	53.9	75.7
All	50,272	100.0	123,886	25,527	98,359	20.6	100.0	100.0	100.0
Addendum									
80-90	4,730	9.4	195,763	40,041	155,722	20.5	14.9	14.9	14.8
90-95	2,275	4.5	280,240	63,616	216,624	22.7	10.2	10.0	11.3
95-99	1,882	3.7	473,252	124,816	348,436	26.4	14.3	13.3	18.3
Top 1 Percent	482	1.0	2,453,236	834,989	1,618,247	34.0	19.0	15.8	31.3
Top 0.1 Percent	47	0.1	11,186,185	3,940,058	7,246,127	35.2	8.4	6.8	14.3

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

Number of AMT Taxpayers (millions): 4.3

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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 T15-0040
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 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	6,761	16.4	11,850	197	11,652	1.7	2.6	3.1	0.2
Second Quintile	10,923	26.5	24,835	642	24,194	2.6	8.6	10.2	1.3
Middle Quintile	9,410	22.9	47,748	2,885	44,863	6.0	14.3	16.3	4.9
Fourth Quintile	7,396	18.0	83,981	9,948	74,033	11.9	19.8	21.2	13.2
Top Quintile	6,233	15.1	277,400	71,666	205,734	25.8	55.0	49.6	80.0
All	41,164	100.0	76,347	13,565	62,782	17.8	100.0	100.0	100.0
Addendum									
80-90	3,290	8.0	130,820	22,416	108,404	17.1	13.7	13.8	13.2
90-95	1,531	3.7	191,752	38,812	152,939	20.2	9.3	9.1	10.6
95-99	1,087	2.6	321,464	78,334	243,130	24.4	11.1	10.2	15.2
Top 1 Percent	325	0.8	2,015,265	701,931	1,313,334	34.8	20.9	16.5	40.9
Top 0.1 Percent	43	0.1	8,080,211	2,947,959	5,132,252	36.5	11.0	8.5	22.6

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

Number of AMT Taxpayers (millions): 4.3

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