

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T17-0093
Reduce Threshold for Medical Expense Deduction from 7.5 to 5.8 Percent of Adjusted Gross Income (AGI)
Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	7.0
10-20	0.1	-30	0.0	0	0.0	0.0	0	0.0	3.6
20-30	0.6	-40	0.0	0	0.0	0.2	0	0.0	5.0
30-40	1.9	-70	0.0	0	0.0	0.6	*	0.0	7.7
40-50	4.2	-80	0.0	0	0.0	1.3	*	0.0	10.1
50-75	7.4	-130	0.0	0	0.0	6.9	-10	0.0	13.2
75-100	11.5	-220	0.0	0	0.0	12.3	-30	0.0	15.3
100-200	13.6	-390	0.0	0	0.0	48.1	-50	0.0	18.3
200-500	8.3	-940	0.0	0	0.0	26.8	-80	0.0	22.7
500-1,000	2.5	-2,530	0.0	0	0.0	2.7	-60	0.0	28.1
More than 1,000	0.6	-8,810	0.0	0	0.0	1.2	-50	0.0	33.7
All	5.9	-340	0.0	0	0.0	100.0	-20	0.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.6

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is a modified form of current law with a 7.5 percent of AGI threshold for deductible medical expenses under both the regular and alternative minimum tax (AMT). Proposal would further reduce the threshold to 5.8 percent under both the regular tax and AMT.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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 T17-0093
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Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	7.0
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.6
20-30	0.6	0.0	0.0	0.2	0	0.0	0.0	0.9	0.0	5.0
30-40	1.9	0.0	0.0	0.6	*	0.0	0.0	1.4	0.0	7.7
40-50	4.2	0.0	0.0	1.3	*	-0.1	0.0	1.8	0.0	10.1
50-75	7.4	0.0	0.0	6.9	-10	-0.1	0.0	6.2	0.0	13.2
75-100	11.5	0.0	0.0	12.3	-30	-0.2	0.0	7.0	0.0	15.3
100-200	13.6	0.0	0.0	48.1	-50	-0.2	0.0	24.6	0.0	18.3
200-500	8.3	0.0	0.0	26.8	-80	-0.1	0.0	23.7	0.0	22.7
500-1,000	2.5	0.0	0.0	2.7	-60	0.0	0.0	8.8	0.0	28.1
More than 1,000	0.6	0.0	0.0	1.2	-50	0.0	0.0	25.0	0.0	33.7
All	5.9	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,340	6.8	6,130	0.4	430	0.1	5,700	0.5	7.0
10-20	21,730	12.0	17,010	1.9	620	0.4	16,390	2.3	3.6
20-30	23,170	12.8	27,820	3.4	1,400	0.9	26,420	4.0	5.0
30-40	17,510	9.7	38,960	3.6	2,980	1.4	35,980	4.1	7.7
40-50	13,220	7.3	50,370	3.5	5,100	1.8	45,270	3.9	10.1
50-75	25,990	14.4	69,270	9.5	9,130	6.2	60,140	10.3	13.2
75-100	17,840	9.9	97,220	9.1	14,850	7.0	82,370	9.6	15.3
100-200	32,850	18.2	155,930	26.9	28,580	24.7	127,340	27.4	18.3
200-500	12,490	6.9	317,990	20.9	72,360	23.7	245,630	20.1	22.8
500-1,000	1,590	0.9	751,860	6.3	211,220	8.8	540,640	5.6	28.1
More than 1,000	820	0.5	3,451,750	14.8	1,162,220	25.0	2,289,530	12.3	33.7
All	180,680	100.0	105,460	100.0	21,090	100.0	84,370	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.6

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is a modified form of current law with a 7.5 percent of AGI threshold for deductible medical expenses under both the regular and alternative minimum tax (AMT). Proposal would further reduce the threshold to 5.8 percent under both the regular tax and AMT.

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	8.8
10-20	0.2	0.0	0.0	0.1	0	0.0	0.0	2.1	0.0	6.7
20-30	0.7	0.0	0.0	0.5	0	0.0	0.0	3.8	0.0	7.5
30-40	2.3	0.0	0.0	2.0	*	0.0	0.0	4.6	0.0	9.7
40-50	5.1	0.0	0.0	3.5	*	-0.1	0.0	5.1	0.0	12.4
50-75	8.7	0.0	0.0	17.0	-10	-0.1	0.0	15.6	0.0	15.8
75-100	11.0	0.0	0.0	23.6	-30	-0.2	0.0	13.1	0.0	18.9
100-200	11.4	0.0	0.0	39.0	-50	-0.2	0.0	25.2	0.0	21.5
200-500	6.5	0.0	0.0	11.4	-70	-0.1	0.0	12.7	0.0	25.4
500-1,000	2.9	0.0	0.0	1.3	-80	0.0	0.0	3.6	0.0	30.0
More than 1,000	1.7	0.0	0.0	1.7	-150	0.0	0.0	13.4	0.0	35.8
All	3.9	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	17.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,690	11.7	6,090	1.3	540	0.6	5,550	1.4	8.8
10-20	16,790	18.4	16,880	5.6	1,140	2.1	15,750	6.3	6.7
20-30	16,510	18.1	27,720	9.0	2,080	3.8	25,640	10.1	7.5
30-40	10,980	12.0	38,840	8.4	3,750	4.6	35,090	9.2	9.7
40-50	7,440	8.1	50,290	7.4	6,250	5.1	44,040	7.8	12.4
50-75	12,990	14.2	68,730	17.5	10,870	15.6	57,860	18.0	15.8
75-100	6,550	7.2	96,350	12.4	18,190	13.1	78,150	12.2	18.9
100-200	7,120	7.8	148,710	20.8	32,070	25.2	116,650	19.8	21.6
200-500	1,450	1.6	311,530	8.9	79,300	12.7	232,230	8.0	25.5
500-1,000	150	0.2	744,740	2.2	223,190	3.6	521,550	1.8	30.0
More than 1,000	100	0.1	3,402,160	6.6	1,217,870	13.3	2,184,290	5.2	35.8
All	91,400	100.0	55,690	100.0	9,910	100.0	45,780	100.0	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.2
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
30-40	0.8	0.0	0.0	0.1	0	0.0	0.0	0.1	0.0	3.5
40-50	2.0	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	6.1
50-75	6.0	0.0	0.0	2.2	-10	-0.1	0.0	2.0	0.0	9.6
75-100	12.3	0.0	0.0	7.2	-20	-0.2	0.0	4.0	0.0	12.5
100-200	14.7	0.0	0.0	51.7	-60	-0.2	0.0	23.9	0.0	17.3
200-500	8.6	0.0	0.0	34.3	-80	-0.1	0.0	28.8	0.0	22.3
500-1,000	2.4	0.0	0.0	3.4	-60	0.0	0.0	11.2	0.0	27.9
More than 1,000	0.4	0.0	0.0	1.0	-40	0.0	0.0	29.5	0.0	33.4
All	9.4	0.0	0.0	100.0	-40	-0.1	0.0	100.0	0.0	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	1.2	5,410	0.0	150	0.0	5,270	0.0	2.7
10-20	1,580	2.6	17,630	0.2	40	0.0	17,590	0.3	0.2
20-30	2,390	3.9	28,210	0.6	350	0.0	27,860	0.7	1.3
30-40	2,650	4.3	39,340	0.9	1,390	0.1	37,950	1.1	3.5
40-50	2,680	4.3	50,580	1.1	3,090	0.3	47,490	1.4	6.1
50-75	7,680	12.4	70,300	4.5	6,720	2.0	63,590	5.2	9.6
75-100	8,430	13.6	98,150	6.9	12,290	4.0	85,860	7.7	12.5
100-200	22,700	36.7	159,310	30.1	27,530	23.9	131,780	31.8	17.3
200-500	10,530	17.0	319,980	28.1	71,430	28.8	248,550	27.9	22.3
500-1,000	1,390	2.3	752,710	8.7	209,830	11.2	542,880	8.1	27.9
More than 1,000	680	1.1	3,376,650	19.2	1,127,670	29.5	2,248,980	16.3	33.4
All	61,840	100.0	194,240	100.0	42,220	100.0	152,020	100.0	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is a modified form of current law with a 7.5 percent of AGI threshold for deductible medical expenses under both the regular and alternative minimum tax (AMT). Proposal would further reduce the threshold to 5.8 percent under both the regular tax and AMT.

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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Reduce Threshold for Medical Expense Deduction from 7.5 to 5.8 Percent of Adjusted Gross Income (AGI)
Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-12.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.1	0.0	-11.9
20-30	0.2	0.0	0.0	0.1	0	0.0	0.0	-2.1	0.0	-4.0
30-40	1.0	0.0	0.0	0.8	*	0.0	0.0	2.6	0.0	3.8
40-50	3.5	0.0	0.0	3.0	*	-0.1	0.0	4.8	0.0	7.1
50-75	5.5	0.0	0.0	11.7	-10	-0.1	0.0	17.1	0.0	11.1
75-100	10.3	0.0	0.0	17.4	-20	-0.1	0.0	17.1	0.0	14.6
100-200	11.7	0.0	0.0	49.4	-50	-0.2	0.0	34.8	0.0	18.6
200-500	9.0	0.0	0.1	14.7	-100	-0.1	0.0	13.6	0.0	23.7
500-1,000	5.4	0.0	0.0	2.3	-210	-0.1	0.0	3.2	0.0	28.6
More than 1,000	1.4	0.0	0.0	0.6	-100	0.0	0.0	12.4	0.0	33.5
All	4.1	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	12.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	3.1	7,420	0.4	-900	-0.3	8,310	0.5	-12.1
10-20	3,070	12.8	17,360	3.4	-2,070	-3.1	19,430	4.3	-11.9
20-30	3,900	16.3	27,960	6.9	-1,110	-2.1	29,070	8.2	-4.0
30-40	3,520	14.7	39,090	8.7	1,480	2.6	37,610	9.6	3.8
40-50	2,740	11.4	50,380	8.7	3,580	4.8	46,800	9.3	7.1
50-75	4,520	18.8	68,990	19.7	7,670	17.1	61,320	20.0	11.1
75-100	2,460	10.2	96,350	14.9	14,110	17.1	82,250	14.6	14.6
100-200	2,580	10.7	147,350	23.9	27,470	34.8	119,880	22.3	18.6
200-500	400	1.7	291,200	7.4	69,190	13.6	222,010	6.4	23.8
500-1,000	30	0.1	745,760	1.5	213,620	3.2	532,150	1.2	28.6
More than 1,000	20	0.1	4,491,760	4.7	1,502,580	12.4	2,989,180	3.6	33.5
All	24,020	100.0	66,040	100.0	8,460	100.0	57,580	100.0	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-13.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-12.6
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-4.7
30-40	0.9	0.0	0.0	0.2	*	-0.1	0.0	0.3	0.0	2.2
40-50	3.4	0.0	0.0	0.9	*	-0.1	0.0	0.8	0.0	6.2
50-75	6.2	0.0	0.0	5.1	-10	-0.1	0.0	3.6	0.0	10.6
75-100	10.9	0.0	0.0	9.6	-20	-0.1	0.0	4.7	0.0	13.7
100-200	11.6	0.0	0.0	46.8	-40	-0.1	0.0	23.5	0.0	17.6
200-500	6.6	0.0	0.0	32.6	-60	-0.1	0.0	27.9	0.0	22.5
500-1,000	1.9	0.0	0.0	4.2	-60	0.0	0.0	11.2	0.0	28.2
More than 1,000	0.2	0.0	0.0	0.6	-20	0.0	0.0	29.1	0.0	33.6
All	6.0	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,120	2.0	7,160	0.1	-940	-0.1	8,100	0.1	-13.1
10-20	4,260	7.8	17,350	0.9	-2,190	-0.6	19,540	1.3	-12.6
20-30	5,580	10.2	28,040	2.0	-1,310	-0.5	29,350	2.6	-4.7
30-40	4,860	8.9	39,030	2.4	860	0.3	38,170	3.0	2.2
40-50	3,960	7.3	50,470	2.5	3,140	0.8	47,330	3.0	6.2
50-75	7,770	14.3	69,460	6.9	7,370	3.6	62,090	7.7	10.6
75-100	5,690	10.4	97,480	7.0	13,410	4.7	84,070	7.6	13.8
100-200	13,550	24.8	158,640	27.3	27,940	23.5	130,710	28.3	17.6
200-500	6,280	11.5	318,790	25.4	71,740	27.9	247,050	24.7	22.5
500-1,000	850	1.6	752,220	8.1	212,430	11.2	539,790	7.3	28.2
More than 1,000	420	0.8	3,335,000	17.7	1,121,420	29.1	2,213,590	14.7	33.6
All	54,560	100.0	144,460	100.0	29,550	100.0	114,910	100.0	20.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is a modified form of current law with a 7.5 percent of AGI threshold for deductible medical expenses under both the regular and alternative minimum tax (AMT). Proposal would further reduce the threshold to 5.8 percent under both the regular tax and AMT.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0093
Reduce Threshold for Medical Expense Deduction from 7.5 to 5.8 Percent of Adjusted Gross Income (AGI)
Baseline: Modified Current Law with 7.5 Percent of AGI Threshold for Medical Expense Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.0
10-20	0.2	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.7
20-30	0.8	0.0	0.0	0.2	0	-0.1	0.0	0.7	0.0	2.2
30-40	1.7	0.0	0.0	0.5	*	-0.1	0.0	1.0	0.0	3.2
40-50	4.7	0.0	0.0	1.2	*	-0.2	0.0	1.3	0.0	4.7
50-75	8.9	0.0	0.0	6.5	-10	-0.2	0.0	5.1	0.0	7.8
75-100	15.1	0.0	0.0	14.4	-40	-0.3	0.0	7.0	0.0	10.9
100-200	19.2	0.0	0.1	49.2	-90	-0.4	0.0	22.7	-0.1	15.5
200-500	12.9	0.0	0.1	23.8	-130	-0.2	0.0	21.1	0.0	22.2
500-1,000	4.3	0.0	0.0	2.1	-90	0.0	0.0	8.4	0.0	27.8
More than 1,000	1.5	0.0	0.0	2.1	-140	0.0	0.1	32.2	0.0	33.9
All	7.0	0.0	0.0	100.0	-30	-0.2	0.0	100.0	0.0	16.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,910	3.9	5,410	0.2	110	0.0	5,300	0.3	2.0
10-20	6,380	12.9	17,660	2.5	290	0.2	17,370	2.9	1.7
20-30	8,750	17.7	27,680	5.3	610	0.7	27,070	6.3	2.2
30-40	5,860	11.8	38,830	5.0	1,240	1.0	37,600	5.8	3.2
40-50	4,010	8.1	50,250	4.4	2,370	1.3	47,870	5.1	4.7
50-75	7,200	14.5	68,810	10.9	5,360	5.1	63,450	12.1	7.8
75-100	5,030	10.2	97,240	10.8	10,630	7.0	86,610	11.5	10.9
100-200	7,240	14.6	153,030	24.4	23,830	22.7	129,200	24.7	15.6
200-500	2,240	4.5	321,390	15.9	71,510	21.1	249,880	14.8	22.3
500-1,000	300	0.6	764,200	5.1	212,310	8.4	551,890	4.4	27.8
More than 1,000	190	0.4	3,836,870	15.8	1,301,410	32.1	2,535,460	12.6	33.9
All	49,540	100.0	91,660	100.0	15,330	100.0	76,330	100.0	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is a modified form of current law with a 7.5 percent of AGI threshold for deductible medical expenses under both the regular and alternative minimum tax (AMT). Proposal would further reduce the threshold to 5.8 percent under both the regular tax and AMT.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.