

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

Table T20-0001
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	12.3	-10	0.0	0	0.1	0.2	-10	-0.1	5.0
10-20	91.1	-20	*	**	0.1	1.3	-20	-0.1	2.6
20-30	98.7	-40	*	**	0.1	2.4	-40	-0.1	4.2
30-40	99.2	-60	0.1	650	0.2	3.0	-60	-0.2	7.1
40-50	99.4	-80	0.2	1,860	0.2	3.4	-80	-0.2	9.1
50-75	99.5	-130	0.1	1,460	0.2	10.3	-120	-0.2	12.0
75-100	99.8	-190	*	**	0.2	11.1	-190	-0.2	14.7
100-200	99.8	-300	*	**	0.2	32.0	-300	-0.2	17.6
200-500	99.9	-490	0.0	0	0.2	25.7	-490	-0.2	21.7
500-1,000	99.7	-730	*	**	0.1	5.0	-730	-0.1	25.3
More than 1,000	99.7	-1,860	0.0	0	0.1	5.4	-1,850	-0.1	30.2
All	92.6	-190	0.1	1,360	0.2	100.0	-170	-0.2	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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 T20-0001
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 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	12.3	0.0	0.1	0.2	-10	-1.8	0.0	0.1	-0.1	5.0
10-20	91.1	*	0.1	1.3	-20	-4.2	0.0	0.2	-0.1	2.6
20-30	98.7	*	0.1	2.4	-40	-3.1	0.0	0.6	-0.1	4.2
30-40	99.2	0.1	0.2	3.0	-60	-2.1	0.0	1.2	-0.2	7.1
40-50	99.4	0.2	0.2	3.4	-80	-1.7	0.0	1.6	-0.2	9.1
50-75	99.5	0.1	0.2	10.3	-120	-1.5	0.0	5.4	-0.2	12.0
75-100	99.8	*	0.2	11.1	-190	-1.4	0.0	6.5	-0.2	14.7
100-200	99.8	*	0.2	32.0	-300	-1.1	-0.1	23.3	-0.2	17.6
200-500	99.9	0.0	0.2	25.7	-490	-0.7	0.0	28.5	-0.2	21.7
500-1,000	99.7	*	0.1	5.0	-730	-0.4	0.0	10.2	-0.1	25.3
More than 1,000	99.7	0.0	0.1	5.4	-1,850	-0.2	0.1	22.1	-0.1	30.2
All	92.6	0.1	0.2	100.0	-170	-0.8	0.0	100.0	-0.2	19.0

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

Expanded Cash Income Level (thousands of 2019 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	11,780	6.6	5,820	0.4	300	0.1	5,520	0.4	5.1
10-20	21,040	11.8	16,370	1.8	450	0.3	15,930	2.1	2.7
20-30	19,970	11.2	26,820	2.7	1,180	0.6	25,650	3.2	4.4
30-40	16,240	9.1	37,650	3.1	2,710	1.2	34,940	3.6	7.2
40-50	13,420	7.5	48,370	3.3	4,490	1.6	43,880	3.7	9.3
50-75	25,460	14.3	66,490	8.6	8,100	5.5	58,390	9.4	12.2
75-100	17,580	9.9	93,590	8.4	13,990	6.5	79,600	8.8	15.0
100-200	32,600	18.3	151,560	25.2	27,020	23.4	124,550	25.6	17.8
200-500	15,920	8.9	308,280	25.0	67,300	28.5	240,980	24.2	21.8
500-1,000	2,080	1.2	721,720	7.6	183,300	10.1	538,410	7.1	25.4
More than 1,000	890	0.5	3,069,410	13.9	929,780	22.0	2,139,630	12.0	30.3
All	178,270	100.0	110,170	100.0	21,100	100.0	89,070	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 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	13.1	0.0	0.1	0.6	-10	-1.3	0.0	0.4	-0.1	7.1
10-20	93.4	*	0.1	3.7	-20	-2.0	0.0	1.7	-0.1	6.0
20-30	98.9	0.0	0.2	6.6	-40	-2.0	0.0	3.0	-0.2	8.0
30-40	99.3	0.1	0.2	7.5	-70	-1.7	0.0	4.1	-0.2	10.5
40-50	99.4	0.1	0.2	8.2	-90	-1.5	0.0	4.9	-0.2	12.1
50-75	99.5	*	0.2	20.9	-140	-1.4	-0.1	14.2	-0.2	15.0
75-100	99.7	0.1	0.3	15.9	-190	-1.1	0.0	13.4	-0.2	18.2
100-200	99.6	0.0	0.2	24.8	-260	-0.9	0.0	26.9	-0.2	20.9
200-500	99.8	0.0	0.2	8.1	-360	-0.5	0.1	14.8	-0.1	23.3
500-1,000	99.2	0.0	0.1	1.6	-680	-0.3	0.0	4.7	-0.1	30.1
More than 1,000	98.8	0.0	0.1	1.9	-1,600	-0.2	0.1	11.6	-0.1	32.5
All	88.6	*	0.2	100.0	-100	-0.9	0.0	100.0	-0.2	17.7

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

Expanded Cash Income Level (thousands of 2019 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	9,320	10.9	5,900	1.1	420	0.4	5,470	1.2	7.2
10-20	15,360	18.0	16,290	4.9	990	1.7	15,300	5.6	6.1
20-30	12,710	14.9	26,710	6.7	2,190	3.1	24,520	7.5	8.2
30-40	9,440	11.1	37,640	7.0	4,020	4.2	33,620	7.6	10.7
40-50	7,540	8.8	48,330	7.2	5,960	4.9	42,370	7.6	12.3
50-75	12,890	15.1	66,270	16.8	10,060	14.2	56,210	17.3	15.2
75-100	7,110	8.3	93,060	13.0	17,160	13.4	75,900	12.9	18.4
100-200	8,080	9.5	143,390	22.8	30,260	26.9	113,130	21.9	21.1
200-500	1,910	2.2	298,830	11.2	70,030	14.7	228,800	10.5	23.4
500-1,000	200	0.2	724,910	2.8	219,100	4.7	505,820	2.4	30.2
More than 1,000	100	0.1	3,220,700	6.4	1,048,000	11.6	2,172,700	5.2	32.5
All	85,350	100.0	59,620	100.0	10,660	100.0	48,950	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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.

Table T20-0001
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
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 2019 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	7.8	0.0	0.1	0.0	*	-2.7	0.0	0.0	-0.1	3.2
10-20	89.4	0.0	0.1	0.2	-20	-10.5	0.0	0.0	-0.1	0.9
20-30	98.0	*	0.1	0.5	-30	-6.2	0.0	0.1	-0.1	1.5
30-40	99.1	*	0.1	0.7	-40	-5.0	0.0	0.1	-0.1	2.1
40-50	99.7	*	0.1	1.0	-60	-2.9	0.0	0.2	-0.1	4.2
50-75	99.6	0.1	0.2	3.6	-100	-1.8	0.0	1.5	-0.1	7.9
75-100	99.9	*	0.2	6.9	-170	-1.6	0.0	3.2	-0.2	11.5
100-200	99.8	*	0.2	35.1	-310	-1.2	-0.1	21.3	-0.2	16.4
200-500	100.0	0.0	0.2	37.2	-520	-0.8	0.0	34.9	-0.2	21.4
500-1,000	99.8	0.1	0.1	7.2	-740	-0.4	0.0	12.8	-0.1	24.7
More than 1,000	99.9	0.0	0.1	7.4	-1,840	-0.2	0.1	25.8	-0.1	29.9
All	97.1	*	0.2	100.0	-280	-0.7	0.0	100.0	-0.2	20.3

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

Expanded Cash Income Level (thousands of 2019 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	1,520	2.3	4,630	0.1	150	0.0	4,480	0.1	3.2
10-20	2,510	3.8	16,600	0.3	160	0.0	16,450	0.4	1.0
20-30	3,230	4.9	27,100	0.7	430	0.1	26,670	0.9	1.6
30-40	3,230	4.9	37,610	1.0	830	0.1	36,790	1.2	2.2
40-50	2,940	4.5	48,370	1.1	2,090	0.2	46,270	1.4	4.3
50-75	7,120	10.9	67,290	3.8	5,400	1.5	61,890	4.4	8.0
75-100	7,410	11.3	94,450	5.6	11,070	3.2	83,370	6.2	11.7
100-200	21,230	32.3	156,060	26.3	25,870	21.4	130,190	27.6	16.6
200-500	13,410	20.4	310,550	33.1	66,960	35.0	243,580	32.7	21.6
500-1,000	1,820	2.8	721,880	10.5	179,150	12.7	542,740	9.9	24.8
More than 1,000	750	1.1	2,937,370	17.5	879,930	25.6	2,057,440	15.4	30.0
All	65,630	100.0	191,600	100.0	39,150	100.0	152,460	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

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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.

Table T20-0001
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
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 2019 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	10.8	0.0	0.1	0.2	-10	0.6	0.0	-0.4	-0.1	-13.6
10-20	81.6	*	0.1	1.4	-10	0.6	-0.1	-3.7	-0.1	-14.1
20-30	98.7	0.1	0.1	3.0	-20	1.2	-0.1	-3.9	-0.1	-7.2
30-40	99.4	0.3	0.1	4.5	-40	-10.3	-0.1	0.6	-0.1	0.9
40-50	98.9	0.5	0.1	5.3	-60	-2.3	0.0	3.6	-0.1	5.2
50-75	99.5	0.3	0.2	21.4	-130	-2.1	-0.1	15.8	-0.2	9.3
75-100	99.8	0.0	0.3	22.2	-250	-2.0	-0.1	17.3	-0.3	13.4
100-200	99.7	*	0.3	34.3	-360	-1.4	0.1	37.9	-0.3	17.7
200-500	99.3	0.0	0.2	5.1	-330	-0.5	0.2	15.2	-0.1	22.5
500-1,000	96.9	0.0	0.2	0.9	-770	-0.4	0.0	3.8	-0.1	28.4
More than 1,000	99.4	0.0	0.1	1.6	-2,580	-0.2	0.2	13.9	-0.1	30.6
All	94.1	0.2	0.2	100.0	-120	-1.5	0.0	100.0	-0.2	11.7

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by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 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	800	3.4	7,020	0.4	-950	-0.4	7,970	0.5	-13.6
10-20	2,890	12.2	16,630	3.1	-2,320	-3.6	18,950	4.0	-14.0
20-30	3,680	15.6	26,950	6.3	-1,920	-3.8	28,870	7.7	-7.1
30-40	3,200	13.5	37,680	7.7	390	0.7	37,300	8.7	1.0
40-50	2,590	11.0	48,490	8.0	2,560	3.6	45,930	8.6	5.3
50-75	4,680	19.8	65,970	19.7	6,270	15.9	59,690	20.3	9.5
75-100	2,540	10.7	92,840	15.0	12,720	17.4	80,120	14.7	13.7
100-200	2,750	11.6	142,320	25.0	25,510	37.8	116,810	23.2	17.9
200-500	440	1.9	282,820	7.9	63,890	15.1	218,930	6.9	22.6
500-1,000	30	0.1	715,700	1.5	204,260	3.7	511,440	1.2	28.5
More than 1,000	20	0.1	4,828,140	5.3	1,480,940	13.7	3,347,200	4.2	30.7
All	23,650	100.0	66,190	100.0	7,840	100.0	58,350	100.0	11.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 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	12.6	0.0	0.1	0.1	-10	0.6	0.0	-0.1	-0.1	-14.5
10-20	80.9	0.2	0.1	0.5	-20	0.6	0.0	-0.7	-0.1	-14.8
20-30	98.4	0.1	0.1	1.0	-20	1.2	0.0	-0.7	-0.1	-7.2
30-40	99.1	0.4	0.1	1.4	-40	103.5	0.0	0.0	-0.1	-0.2
40-50	99.0	0.6	0.1	1.7	-60	-2.6	0.0	0.5	-0.1	4.6
50-75	99.4	0.3	0.2	6.8	-120	-2.0	0.0	2.8	-0.2	8.9
75-100	99.8	*	0.3	10.1	-240	-2.0	-0.1	4.1	-0.3	12.7
100-200	99.8	*	0.3	33.1	-340	-1.3	-0.1	21.4	-0.2	17.1
200-500	99.9	0.0	0.2	31.8	-530	-0.8	0.0	33.9	-0.2	22.1
500-1,000	99.7	0.1	0.1	6.3	-760	-0.4	0.1	12.8	-0.1	25.8
More than 1,000	99.8	0.0	0.1	7.1	-2,010	-0.2	0.2	25.9	-0.1	30.4
All	95.9	0.1	0.2	100.0	-240	-0.8	0.0	100.0	-0.2	19.5

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

Expanded Cash Income Level (thousands of 2019 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	1,240	2.3	6,950	0.1	-1,000	-0.1	7,950	0.2	-14.4
10-20	4,370	8.1	16,590	0.9	-2,430	-0.7	19,030	1.3	-14.7
20-30	5,500	10.2	26,920	1.9	-1,920	-0.7	28,840	2.5	-7.1
30-40	4,660	8.6	37,570	2.2	-40	0.0	37,610	2.7	-0.1
40-50	3,640	6.7	48,520	2.2	2,270	0.5	46,250	2.6	4.7
50-75	7,300	13.5	66,490	6.1	6,040	2.8	60,460	6.9	9.1
75-100	5,370	9.9	93,690	6.3	12,170	4.2	81,520	6.8	13.0
100-200	12,600	23.3	154,320	24.3	26,770	21.5	127,550	25.0	17.4
200-500	7,710	14.2	309,770	29.8	69,000	33.8	240,770	28.9	22.3
500-1,000	1,070	2.0	724,170	9.7	187,690	12.7	536,480	8.9	25.9
More than 1,000	450	0.8	2,933,530	16.6	892,560	25.7	2,040,970	14.4	30.4
All	54,150	100.0	147,710	100.0	29,020	100.0	118,690	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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 T20-0001
Health-Related Revenue Provisions of H.R. 1865, Further Consolidated Appropriations Act of 2020
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 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	11.4	0.0	0.1	0.2	*	-4.9	0.0	0.0	-0.1	1.8
10-20	94.2	0.0	0.1	2.1	-20	-6.8	0.0	0.2	-0.1	1.5
20-30	99.0	0.0	0.1	3.3	-30	-4.2	0.0	0.5	-0.1	2.4
30-40	99.3	*	0.1	4.2	-40	-3.6	0.0	0.8	-0.1	3.0
40-50	99.4	0.0	0.1	4.7	-50	-2.6	0.0	1.2	-0.1	4.0
50-75	99.6	*	0.1	11.8	-70	-1.7	-0.1	4.5	-0.1	6.4
75-100	99.7	*	0.1	11.1	-110	-1.2	0.0	5.9	-0.1	9.2
100-200	99.6	0.0	0.1	30.2	-180	-0.9	-0.1	22.0	-0.1	13.5
200-500	99.9	0.0	0.1	20.4	-330	-0.6	0.0	24.0	-0.1	18.8
500-1,000	99.4	0.0	0.1	4.6	-530	-0.3	0.0	9.7	-0.1	23.8
More than 1,000	99.6	0.0	0.1	7.0	-1,560	-0.2	0.2	30.7	-0.1	30.1
All	95.2	*	0.1	100.0	-100	-0.7	0.0	100.0	-0.1	15.2

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

Expanded Cash Income Level (thousands of 2019 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	1,750	3.8	4,930	0.2	90	0.0	4,840	0.2	1.8
10-20	5,280	11.5	16,800	1.9	280	0.2	16,520	2.2	1.6
20-30	5,660	12.3	26,930	3.3	660	0.5	26,270	3.8	2.5
30-40	4,750	10.4	37,660	3.8	1,150	0.8	36,510	4.4	3.1
40-50	4,330	9.4	48,310	4.5	2,010	1.2	46,300	5.1	4.2
50-75	7,500	16.4	66,200	10.7	4,290	4.5	61,910	11.8	6.5
75-100	4,820	10.5	93,640	9.7	8,730	5.9	84,910	10.4	9.3
100-200	7,710	16.8	149,170	24.7	20,310	22.1	128,860	25.2	13.6
200-500	2,890	6.3	312,550	19.4	59,000	24.0	253,540	18.6	18.9
500-1,000	400	0.9	719,420	6.2	171,440	9.7	547,970	5.6	23.8
More than 1,000	210	0.5	3,420,170	15.5	1,032,370	30.6	2,387,800	12.7	30.2
All	45,850	100.0	101,520	100.0	15,490	100.0	86,030	100.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 the law currently in place as of January 1, 2020. Analysis includes the repeal of the following health-related excise taxes: tax on high cost employer-provided health plans ("Cadillac" tax), annual fee on health insurance providers, and medical device tax. Health insurance premiums are at post-Cadillac tax levels under the baseline and at pre-Cadillac tax levels under the proposal, with taxable wages adjusting to keep total compensation fixed.

<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.