

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

Table T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	47,290	26.3	4.3	-37.1	-660	-4.2	-1.2
Second Quintile	39,070	21.7	2.2	-37.1	-800	-2.0	5.7
Middle Quintile	36,820	20.5	1.0	-28.0	-640	-0.9	12.3
Fourth Quintile	30,270	16.8	0.7	-27.2	-760	-0.6	16.3
Top Quintile	24,890	13.8	-2.5	229.6	7,780	1.9	26.2
All	179,880	100.0	-0.5	100.0	470	0.4	19.5
Addendum							
80-90	12,750	7.1	0.4	-11.5	-760	-0.4	19.4
90-95	6,230	3.5	0.1	-1.1	-150	-0.1	21.9
95-99	4,760	2.7	-0.3	6.9	1,230	0.2	24.4
Top 1 Percent	1,140	0.6	-9.0	235.3	173,530	6.3	36.2
Top 0.1 Percent	120	0.1	-14.0	183.0	1,307,080	9.8	40.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

<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 2020 dollars): 20% \$25,700; 40% \$51,600; 60% \$91,800; 80% \$165,600; 90% \$243,000; 95% \$343,800; 99% \$817,100; 99.9% \$3,598,700.

(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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions

Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 ¹

Detail Table

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	4.3	-37.1	-660	-140.2	-0.8	-0.2	-4.2	-1.2	
Second Quintile	2.2	-37.1	-800	-26.1	-0.9	2.3	-2.0	5.7	
Middle Quintile	1.0	-28.0	-640	-6.5	-0.8	9.0	-0.9	12.3	
Fourth Quintile	0.7	-27.2	-760	-3.4	-1.0	17.2	-0.6	16.3	
Top Quintile	-2.5	229.6	7,780	7.7	3.6	71.5	1.9	26.2	
All	-0.5	100.0	470	2.3	0.0	100.0	0.4	19.5	
Addendum									
80-90	0.4	-11.5	-760	-1.8	-0.6	14.1	-0.4	19.4	
90-95	0.1	-1.1	-150	-0.2	-0.3	11.1	-0.1	21.9	
95-99	-0.3	6.9	1,230	1.0	-0.2	16.1	0.2	24.4	
Top 1 Percent	-9.0	235.3	173,530	21.1	4.7	30.2	6.3	36.2	
Top 0.1 Percent	-14.0	183.0	1,307,080	32.3	3.8	16.7	9.8	40.0	

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

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	47,290	26.3	15,880	3.9	470	0.6	15,410	4.7	3.0
Second Quintile	39,070	21.7	39,980	8.1	3,070	3.2	36,920	9.2	7.7
Middle Quintile	36,820	20.5	74,600	14.2	9,850	9.8	64,750	15.2	13.2
Fourth Quintile	30,270	16.8	132,110	20.7	22,230	18.2	109,890	21.2	16.8
Top Quintile	24,890	13.8	413,700	53.2	100,630	67.9	313,070	49.7	24.3
All	179,880	100.0	107,600	100.0	20,520	100.0	87,080	100.0	19.1
Addendum									
80-90	12,750	7.1	215,090	14.2	42,540	14.7	172,550	14.0	19.8
90-95	6,230	3.5	307,190	9.9	67,260	11.4	239,930	9.6	21.9
95-99	4,760	2.7	522,740	12.9	126,490	16.3	396,250	12.1	24.2
Top 1 Percent	1,140	0.6	2,752,850	16.3	821,920	25.5	1,930,920	14.1	29.9
Top 0.1 Percent	120	0.1	13,375,980	8.2	4,041,770	12.9	9,334,220	7.0	30.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

<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 breaks are (in 2020 dollars): 20% \$25,700; 40% \$51,600; 60% \$91,800; 80% \$165,600; 90% \$243,000; 95% \$343,800; 99% \$817,100; 99.9% \$3,598,700.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	6.8	-47.7	-1,030	1,357.0	-1.1	-1.1	-6.8	-7.3	
Second Quintile	2.6	-37.7	-860	-36.4	-0.9	1.5	-2.4	4.2	
Middle Quintile	1.1	-28.6	-670	-8.5	-0.8	6.9	-1.0	10.8	
Fourth Quintile	0.6	-23.6	-580	-3.1	-0.9	16.5	-0.5	15.9	
Top Quintile	-2.4	237.9	6,390	7.5	3.7	76.0	1.8	25.9	
All	-0.5	100.0	470	2.3	0.0	100.0	0.4	19.5	
Addendum									
80-90	0.2	-5.2	-270	-0.7	-0.5	15.4	-0.2	19.6	
90-95	0.0	-0.5	-50	-0.1	-0.3	11.9	0.0	21.6	
95-99	-0.3	7.3	1,010	0.9	-0.2	17.5	0.2	24.1	
Top 1 Percent	-8.6	236.3	142,490	20.4	4.7	31.2	6.0	35.7	
Top 0.1 Percent	-13.8	188.2	1,118,840	32.0	3.9	17.4	9.7	39.8	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	39,260	21.8	15,050	3.1	-80	-0.1	15,130	3.8	-0.5
Second Quintile	37,180	20.7	35,670	6.9	2,350	2.4	33,310	7.9	6.6
Middle Quintile	36,360	20.2	66,520	12.5	7,860	7.7	58,660	13.6	11.8
Fourth Quintile	34,130	19.0	115,340	20.3	18,870	17.5	96,470	21.0	16.4
Top Quintile	31,410	17.5	352,810	57.3	84,920	72.3	267,890	53.7	24.1
All	#####	100.0	107,600	100.0	20,520	100.0	87,080	100.0	19.1
Addendum									
80-90	16,070	8.9	183,970	15.3	36,320	15.8	147,660	15.2	19.7
90-95	7,860	4.4	265,710	10.8	57,420	12.2	208,290	10.5	21.6
95-99	6,080	3.4	450,020	14.1	107,400	17.7	342,630	13.3	23.9
Top 1 Percent	1,400	0.8	2,359,440	17.1	700,160	26.5	1,659,280	14.8	29.7
Top 0.1 Percent	140	0.1	11,585,270	8.5	3,496,740	13.5	8,088,530	7.3	30.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

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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 resulting percentile breaks are (in 2020 dollars): 20% \$17,800; 40% \$35,100; 60% \$60,300; 80% \$101,400; 90% \$146,700; 95% \$206,000; 99% \$472,800; 99.9% \$2,071,000.

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(5) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	3.5	-68.3	-400	-89.5	-1.1	0.1	-3.3	0.4	
Second Quintile	0.9	-32.9	-240	-9.9	-0.6	4.8	-0.9	7.8	
Middle Quintile	0.2	-8.2	-70	-1.0	-0.3	13.0	-0.1	12.9	
Fourth Quintile	0.0	-1.1	-10	-0.1	-0.4	23.3	0.0	17.7	
Top Quintile	-2.0	210.5	3,320	6.1	2.5	58.6	1.5	26.1	
All	-0.4	100.0	170	1.6	0.0	100.0	0.3	18.1	
Addendum									
80-90	0.0	1.0	30	0.1	-0.2	16.0	0.0	21.2	
90-95	-0.1	1.8	120	0.3	-0.1	9.9	0.1	22.5	
95-99	-0.4	10.4	970	1.3	-0.1	13.4	0.3	25.0	
Top 1 Percent	-8.9	197.3	96,080	19.5	2.9	19.3	6.1	37.5	
Top 0.1 Percent	-15.1	164.7	791,740	32.3	2.5	10.8	10.3	42.1	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,390	28.6	12,020	5.9	450	1.2	11,570	7.0	3.7
Second Quintile	20,390	22.9	28,200	11.2	2,430	5.4	25,770	12.4	8.6
Middle Quintile	18,350	20.6	51,080	18.2	6,670	13.3	44,410	19.3	13.1
Fourth Quintile	14,470	16.3	84,740	23.8	15,030	23.7	69,700	23.9	17.7
Top Quintile	9,440	10.6	221,830	40.7	54,580	56.1	167,250	37.4	24.6
All	88,880	100.0	57,900	100.0	10,340	100.0	47,560	100.0	17.9
Addendum									
80-90	5,350	6.0	131,180	13.7	27,790	16.2	103,400	13.1	21.2
90-95	2,190	2.5	188,780	8.0	42,280	10.1	146,500	7.6	22.4
95-99	1,600	1.8	313,180	9.7	77,460	13.5	235,720	8.9	24.7
Top 1 Percent	310	0.3	1,569,870	9.3	492,730	16.4	1,077,150	7.8	31.4
Top 0.1 Percent	30	0.0	7,695,660	4.6	2,447,960	8.3	5,247,690	3.8	31.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

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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 resulting percentile breaks are (in 2020 dollars): 20% \$17,800; 40% \$35,100; 60% \$60,300; 80% \$101,400; 90% \$146,700; 95% \$206,000; 99% \$472,800; 99.9% \$2,071,000.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	7.4	-10.9	-1,500	*	-0.4	-0.4	-7.4	-7.4	
Second Quintile	2.6	-10.3	-1,140	-45.8	-0.4	0.5	-2.5	2.9	
Middle Quintile	1.4	-13.5	-1,090	-11.9	-0.7	3.7	-1.3	9.4	
Fourth Quintile	0.8	-17.0	-1,010	-4.6	-1.2	13.1	-0.7	14.7	
Top Quintile	-2.3	151.6	7,210	7.3	2.7	82.9	1.7	25.6	
All	-1.0	100.0	1,490	3.9	0.0	100.0	0.8	21.1	
Addendum									
80-90	0.3	-4.4	-440	-1.1	-0.8	15.3	-0.2	19.0	
90-95	0.1	-0.7	-130	-0.2	-0.5	13.0	0.0	21.3	
95-99	-0.3	4.5	1,010	0.9	-0.6	19.7	0.2	23.8	
Top 1 Percent	-8.1	152.3	143,280	19.4	4.5	34.9	5.7	35.1	
Top 0.1 Percent	-13.2	117.2	1,126,930	30.7	3.8	18.5	9.2	39.2	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,010	10.9	20,140	1.2	*	0.0	20,140	1.5	0.0
Second Quintile	8,670	13.4	46,240	3.3	2,480	0.9	43,770	3.9	5.4
Middle Quintile	11,850	18.4	86,700	8.4	9,240	4.4	77,470	9.4	10.7
Fourth Quintile	16,170	25.1	142,990	18.9	22,020	14.3	120,970	20.0	15.4
Top Quintile	20,210	31.4	414,420	68.4	98,860	80.2	315,560	65.3	23.9
All	64,470	100.0	190,060	100.0	38,640	100.0	151,420	100.0	20.3
Addendum									
80-90	9,710	15.1	214,850	17.0	41,150	16.0	173,700	17.3	19.2
90-95	5,250	8.1	300,810	12.9	64,280	13.5	236,530	12.7	21.4
95-99	4,230	6.6	506,070	17.5	119,490	20.3	386,580	16.8	23.6
Top 1 Percent	1,020	1.6	2,515,760	21.0	739,730	30.3	1,776,020	18.6	29.4
Top 0.1 Percent	100	0.2	12,220,910	10.0	3,665,540	14.7	8,555,370	8.8	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

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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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(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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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Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	12.5	49.1	-2,990	130.8	-16.0	-24.1	-13.9	-24.5	
Second Quintile	5.4	42.5	-2,280	-125.5	-9.8	-2.4	-5.2	-1.1	
Middle Quintile	2.7	24.6	-1,860	-21.5	0.1	25.0	-2.4	8.9	
Fourth Quintile	1.3	8.4	-1,280	-6.0	6.2	36.7	-1.1	16.4	
Top Quintile	-3.9	-25.0	9,560	12.0	19.5	64.8	2.9	27.4	
All	3.0	100.0	-1,740	-21.8	0.0	100.0	-2.6	9.3	
Addendum									
80-90	0.4	0.9	-550	-1.4	3.5	16.8	-0.3	20.3	
90-95	0.1	0.1	-150	-0.3	2.1	9.5	-0.1	21.5	
95-99	-0.1	-0.1	430	0.4	1.9	8.7	0.1	25.4	
Top 1 Percent	-13.7	-25.8	323,140	31.9	12.1	29.7	9.6	39.6	
Top 0.1 Percent	-18.7	-24.0	3,083,720	43.5	10.0	22.0	13.1	43.1	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,490	28.5	21,530	9.2	-2,280	-8.2	23,810	11.6	-10.6
Second Quintile	7,360	32.4	44,210	21.4	1,820	7.4	42,400	23.3	4.1
Middle Quintile	5,200	22.9	77,000	26.4	8,680	24.9	68,310	26.6	11.3
Fourth Quintile	2,600	11.5	122,030	20.9	21,270	30.6	100,760	19.6	17.4
Top Quintile	1,030	4.5	325,300	22.1	79,540	45.2	245,760	18.9	24.5
All	22,730	100.0	66,810	100.0	7,970	100.0	58,840	100.0	11.9
Addendum									
80-90	630	2.8	185,940	7.7	38,270	13.4	147,680	7.0	20.6
90-95	250	1.1	246,680	4.1	53,240	7.5	193,440	3.7	21.6
95-99	110	0.5	433,350	3.2	109,770	6.8	323,590	2.7	25.3
Top 1 Percent	30	0.1	3,370,000	7.0	1,011,980	17.6	2,358,020	5.6	30.0
Top 0.1 Percent	*	0.0	23,621,140	4.8	7,087,140	12.0	16,534,000	3.8	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

<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 resulting percentile breaks are (in 2020 dollars): 20% \$17,800; 40% \$35,100; 60% \$60,300; 80% \$101,400; 90% \$146,700; 95% \$206,000; 99% \$472,800; 99.9% \$2,071,000.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	13.4	158.9	-3,250	153.4	-2.3	-3.8	-14.7	-24.2	
Second Quintile	5.4	129.2	-2,470	-107.0	-1.8	-0.1	-5.2	-0.3	
Middle Quintile	2.9	108.8	-2,270	-20.6	-1.5	6.1	-2.5	9.7	
Fourth Quintile	1.6	91.8	-2,050	-7.4	-1.1	16.6	-1.3	16.3	
Top Quintile	-2.5	#####	9,070	7.5	6.7	81.1	1.9	27.1	
All	0.4	100.0	-420	-1.4	0.0	100.0	-0.3	19.4	
Addendum									
80-90	0.5	21.1	-970	-1.9	-0.1	15.8	-0.4	20.5	
90-95	0.1	3.1	-290	-0.4	0.1	12.1	-0.1	22.6	
95-99	-0.5	-16.9	1,990	1.3	0.5	18.7	0.3	25.6	
Top 1 Percent	-8.6	#####	178,950	20.0	6.2	34.5	6.0	36.1	
Top 0.1 Percent	-13.7	#####	1,427,340	32.0	4.5	18.0	9.6	39.5	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,590	20.6	22,160	3.0	-2,120	-1.5	24,270	4.2	-9.6
Second Quintile	11,300	22.0	47,770	7.0	2,310	1.7	45,460	8.3	4.8
Middle Quintile	10,360	20.1	90,270	12.1	11,030	7.5	79,240	13.3	12.2
Fourth Quintile	9,660	18.8	158,220	19.8	27,770	17.6	130,450	20.3	17.6
Top Quintile	9,330	18.1	481,290	58.2	121,380	74.4	359,910	54.2	25.2
All	51,500	100.0	149,910	100.0	29,550	100.0	120,360	100.0	19.7
Addendum									
80-90	4,710	9.1	245,060	15.0	51,220	15.9	193,840	14.7	20.9
90-95	2,300	4.5	349,080	10.4	79,310	12.0	269,770	10.0	22.7
95-99	1,840	3.6	596,650	14.2	150,810	18.2	445,840	13.2	25.3
Top 1 Percent	480	0.9	2,980,610	18.6	895,440	28.4	2,085,180	16.2	30.0
Top 0.1 Percent	50	0.1	14,900,970	8.8	4,464,630	13.4	10,436,340	7.7	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

<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 resulting percentile breaks are (in 2020 dollars): 20% \$17,800; 40% \$35,100; 60% \$60,300; 80% \$101,400; 90% \$146,700; 95% \$206,000; 99% \$472,800; 99.9% \$2,071,000.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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 T21-0069
Individual Income and Payroll Tax Provisions in the Administration's FY2022 Budget Proposal
Excluding Corporate Income Tax and Excise Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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 ⁶		
			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.5	-1.2	-80	-62.0	-0.1	0.1	-0.5	0.3	
Second Quintile	0.6	-3.1	-180	-21.2	-0.4	1.0	-0.5	2.0	
Middle Quintile	0.2	-1.5	-90	-2.6	-0.6	5.0	-0.2	5.7	
Fourth Quintile	0.0	-0.5	-40	-0.4	-1.3	12.8	0.0	10.5	
Top Quintile	-3.7	105.9	10,050	13.1	2.5	80.5	2.9	24.7	
All	-1.7	100.0	1,360	9.7	0.0	100.0	1.5	16.5	
Addendum									
80-90	0.0	0.3	60	0.3	-1.1	12.0	0.0	14.9	
90-95	-0.1	0.4	180	0.4	-0.9	9.2	0.1	17.5	
95-99	-0.5	3.3	1,600	1.9	-1.2	16.0	0.4	21.3	
Top 1 Percent	-10.8	101.8	187,300	26.1	5.7	43.5	7.6	36.8	
Top 0.1 Percent	-15.8	85.4	1,207,580	36.9	5.6	28.0	11.1	41.1	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	9,830	20.7	14,770	3.3	130	0.2	14,650	3.8	0.9
Second Quintile	11,350	23.8	32,550	8.3	840	1.4	31,710	9.5	2.6
Middle Quintile	10,480	22.0	61,300	14.5	3,570	5.6	57,740	16.0	5.8
Fourth Quintile	8,480	17.8	105,490	20.1	11,130	14.1	94,360	21.2	10.6
Top Quintile	6,820	14.3	350,540	53.8	76,580	78.1	273,960	49.5	21.9
All	47,600	100.0	93,370	100.0	14,040	100.0	79,320	100.0	15.0
Addendum									
80-90	3,530	7.4	167,200	13.3	24,770	13.1	142,430	13.3	14.8
90-95	1,600	3.4	240,100	8.7	41,770	10.0	198,330	8.4	17.4
95-99	1,330	2.8	412,650	12.4	86,370	17.2	326,280	11.5	20.9
Top 1 Percent	350	0.7	2,460,140	19.5	718,430	37.8	1,741,710	16.2	29.2
Top 0.1 Percent	50	0.1	10,898,720	11.2	3,271,430	22.4	7,627,300	9.2	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: corporate income tax provisions; excise tax provisions; provisions related to tax compliance, tax administration, and the premium tax credit.

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(5) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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.