

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

Table T21-0256
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Summary Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Less than 10	10,510	5.8	2.6	-1.8	-150	-2.5	1.9
10-20	21,940	12.1	1.1	-4.0	-170	-1.0	1.5
20-30	20,080	11.1	0.9	-5.4	-240	-0.9	2.9
30-40	16,050	8.9	0.4	-2.4	-140	-0.4	6.3
40-50	13,370	7.4	0.1	-0.6	-40	-0.1	9.2
50-75	25,180	13.9	-0.1	1.9	70	0.1	12.6
75-100	18,400	10.2	-0.2	3.5	170	0.2	15.0
100-200	33,470	18.5	-0.3	11.8	320	0.2	17.9
200-500	17,290	9.6	0.0	-0.1	-10	0.0	22.2
500-1,000	2,340	1.3	0.5	-6.5	-2,500	-0.4	25.8
More than 1,000	950	0.5	-4.2	102.9	98,600	2.9	33.8
All	181,060	100.0	-0.5	100.0	500	0.4	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.8

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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) 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.

(4) 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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Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.6	-1.8	-150	-56.6	0.0	0.0	-2.5	1.9
10-20	1.1	-4.0	-170	-40.3	-0.1	0.1	-1.0	1.5
20-30	0.9	-5.4	-240	-23.7	-0.1	0.4	-0.9	2.9
30-40	0.4	-2.4	-140	-5.4	-0.1	0.9	-0.4	6.3
40-50	0.1	-0.6	-40	-0.9	0.0	1.4	-0.1	9.2
50-75	-0.1	1.9	70	0.8	-0.1	5.0	0.1	12.6
75-100	-0.2	3.5	170	1.3	-0.1	6.1	0.2	15.0
100-200	-0.3	11.8	320	1.2	-0.2	21.5	0.2	17.9
200-500	0.0	-0.1	-10	0.0	-0.6	28.0	0.0	22.2
500-1,000	0.5	-6.5	-2,500	-1.3	-0.4	10.3	-0.4	25.8
More than 1,000	-4.2	102.9	98,600	9.3	1.7	26.0	2.9	33.8
All	-0.5	100.0	500	2.2	0.0	100.0	0.4	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	10,510	5.8	6,160	0.3	270	0.1	5,890	0.4	4.4
10-20	21,940	12.1	16,250	1.7	420	0.2	15,840	2.1	2.6
20-30	20,080	11.1	26,880	2.6	1,020	0.5	25,850	3.1	3.8
30-40	16,050	8.9	37,750	2.9	2,530	1.0	35,220	3.4	6.7
40-50	13,370	7.4	48,510	3.1	4,490	1.5	44,020	3.5	9.3
50-75	25,180	13.9	66,950	8.0	8,340	5.1	58,610	8.8	12.5
75-100	18,400	10.2	93,980	8.2	13,920	6.2	80,060	8.7	14.8
100-200	33,470	18.5	151,720	24.2	26,860	21.7	124,860	24.8	17.7
200-500	17,290	9.6	309,420	25.5	68,610	28.7	240,800	24.7	22.2
500-1,000	2,340	1.3	718,670	8.0	187,740	10.6	530,930	7.4	26.1
More than 1,000	950	0.5	3,426,400	15.5	1,059,070	24.3	2,367,330	13.3	30.9
All	181,060	100.0	115,990	100.0	22,860	100.0	93,130	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.8

(1) Calendar Year. Baseline is the law currently in place as of November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

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(3) 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.

(4) 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.

(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 T21-0256
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	0.8	-2.3	-50	-13.2	-0.1	0.3	-0.8	5.1
10-20	0.1	-1.4	-20	-1.9	-0.1	1.3	-0.1	4.8
20-30	0.0	0.7	10	0.5	0.0	2.5	0.0	7.7
30-40	-0.2	3.7	80	2.0	0.0	3.5	0.2	10.3
40-50	-0.3	4.3	110	1.8	0.0	4.3	0.2	12.2
50-75	-0.3	10.8	150	1.5	-0.1	13.4	0.2	15.4
75-100	-0.3	10.9	250	1.5	-0.1	13.6	0.3	18.7
100-200	-0.3	18.1	380	1.2	-0.2	27.0	0.3	21.9
200-500	0.1	-1.4	-120	-0.2	-0.3	16.1	0.0	25.0
500-1,000	0.6	-3.8	-2,950	-1.4	-0.2	4.9	-0.4	29.6
More than 1,000	-4.4	59.1	104,970	8.9	0.8	13.0	3.0	36.2
All	-0.4	100.0	210	1.8	0.0	100.0	0.3	18.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	8,770	9.8	6,170	1.0	360	0.3	5,800	1.1	5.9
10-20	17,190	19.3	16,100	5.0	790	1.3	15,310	5.8	4.9
20-30	12,410	13.9	26,650	5.9	2,050	2.5	24,600	6.7	7.7
30-40	9,240	10.4	37,660	6.3	3,820	3.4	33,840	6.9	10.1
40-50	7,550	8.5	48,590	6.6	5,830	4.3	42,760	7.1	12.0
50-75	13,680	15.3	66,700	16.4	10,090	13.5	56,610	17.0	15.1
75-100	8,130	9.1	93,690	13.7	17,250	13.7	76,440	13.7	18.4
100-200	8,980	10.1	143,820	23.2	31,080	27.2	112,740	22.3	21.6
200-500	2,220	2.5	304,100	12.1	76,060	16.4	228,040	11.1	25.0
500-1,000	240	0.3	716,020	3.1	214,910	5.0	501,110	2.6	30.0
More than 1,000	110	0.1	3,543,410	6.7	1,179,100	12.1	2,364,320	5.5	33.3
All	89,310	100.0	62,360	100.0	11,480	100.0	50,880	100.0	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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(4) 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.

(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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Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	5.8	-0.5	-310	-162.4	0.0	0.0	-5.6	-2.2
10-20	2.4	-1.3	-400	-155.8	0.0	0.0	-2.4	-0.9
20-30	1.7	-2.4	-450	-100.9	-0.1	0.0	-1.7	0.0
30-40	1.0	-1.7	-360	-43.9	0.0	0.1	-0.9	1.2
40-50	0.5	-0.9	-210	-10.3	0.0	0.2	-0.4	3.7
50-75	0.0	0.0	*	0.0	0.0	1.2	0.0	8.0
75-100	-0.2	1.7	160	1.5	0.0	2.6	0.2	11.2
100-200	-0.3	10.5	340	1.3	-0.2	18.5	0.2	16.2
200-500	0.0	0.8	40	0.1	-0.8	33.9	0.0	21.7
500-1,000	0.5	-7.6	-2,480	-1.4	-0.5	12.9	-0.4	25.3
More than 1,000	-3.7	101.0	83,640	8.4	1.7	30.4	2.6	33.2
All	-0.6	100.0	1,030	2.4	0.0	100.0	0.5	21.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	1,030	1.6	5,420	0.0	190	0.0	5,230	0.1	3.5
10-20	2,220	3.4	16,710	0.3	260	0.0	16,460	0.4	1.5
20-30	3,610	5.6	27,160	0.7	440	0.1	26,720	0.9	1.6
30-40	3,150	4.9	37,790	0.9	810	0.1	36,980	1.1	2.1
40-50	2,890	4.5	48,330	1.1	2,020	0.2	46,310	1.3	4.2
50-75	6,360	9.8	67,850	3.2	5,430	1.2	62,410	3.8	8.0
75-100	7,050	10.9	94,670	5.0	10,440	2.6	84,230	5.6	11.0
100-200	20,820	32.1	156,640	24.5	25,080	18.7	131,560	26.1	16.0
200-500	14,340	22.1	311,080	33.5	67,410	34.6	243,680	33.2	21.7
500-1,000	2,040	3.1	719,070	11.0	184,130	13.4	534,940	10.4	25.6
More than 1,000	800	1.2	3,265,640	19.7	999,460	28.7	2,266,180	17.3	30.6
All	64,830	100.0	205,240	100.0	43,060	100.0	162,190	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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(4) 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.

(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: Current Law
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Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	17.9	24.3	-1,500	135.4	-0.4	-0.8	-20.6	-35.8
10-20	5.7	71.1	-1,110	46.2	-1.3	-4.0	-6.6	-20.7
20-30	3.1	93.8	-900	42.8	-1.7	-5.5	-3.3	-11.0
30-40	1.5	50.2	-550	-313.8	-0.9	-0.6	-1.5	-1.0
40-50	0.6	20.3	-280	-9.9	-0.3	3.3	-0.6	5.3
50-75	0.1	10.8	-90	-1.3	0.1	14.5	-0.1	9.9
75-100	0.0	-0.2	*	0.0	0.3	15.6	0.0	12.9
100-200	-0.1	-11.3	130	0.5	0.9	37.8	0.1	17.9
200-500	0.2	5.1	-370	-0.6	0.2	16.3	-0.1	23.1
500-1,000	0.5	3.0	-2,700	-1.3	0.0	4.0	-0.4	28.6
More than 1,000	-8.3	-168.4	339,570	18.3	3.3	19.2	5.7	36.9
All	0.3	100.0	-160	-1.7	0.0	100.0	-0.2	12.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	570	2.5	7,300	0.3	-1,110	-0.3	8,410	0.3	-15.2
10-20	2,280	9.9	16,920	2.4	-2,400	-2.7	19,320	3.1	-14.2
20-30	3,690	16.1	27,280	6.2	-2,110	-3.8	29,390	7.6	-7.7
30-40	3,210	14.0	37,920	7.5	180	0.3	37,740	8.5	0.5
40-50	2,560	11.2	48,530	7.6	2,850	3.6	45,680	8.2	5.9
50-75	4,440	19.4	66,480	18.1	6,660	14.5	59,820	18.7	10.0
75-100	2,600	11.4	93,140	14.9	12,030	15.3	81,110	14.8	12.9
100-200	2,970	13.0	142,700	26.1	25,390	37.0	117,310	24.5	17.8
200-500	490	2.2	287,920	8.7	66,730	16.1	221,190	7.7	23.2
500-1,000	40	0.2	712,900	1.8	206,240	4.0	506,660	1.4	28.9
More than 1,000	20	0.1	5,950,470	6.4	1,857,230	16.0	4,093,240	5.1	31.2
All	22,920	100.0	70,980	100.0	8,910	100.0	62,070	100.0	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	21.2	-10.4	-1,790	153.4	-0.1	-0.2	-24.6	-40.7
10-20	6.1	-25.1	-1,170	48.2	-0.2	-0.7	-6.9	-21.3
20-30	3.6	-35.0	-1,060	51.7	-0.3	-1.0	-3.9	-11.4
30-40	1.8	-19.5	-670	-1,276.4	-0.2	-0.2	-1.8	-1.6
40-50	1.0	-9.9	-450	-18.7	-0.1	0.4	-0.9	4.0
50-75	0.3	-7.2	-170	-2.7	-0.1	2.5	-0.3	9.4
75-100	0.0	-1.1	-40	-0.3	0.0	3.4	0.0	12.5
100-200	-0.1	11.8	160	0.6	-0.1	18.7	0.1	17.2
200-500	0.2	-20.6	-410	-0.6	-0.5	32.9	-0.1	22.2
500-1,000	0.7	-28.6	-3,810	-2.0	-0.4	13.2	-0.5	25.7
More than 1,000	-3.7	246.0	81,330	8.2	2.1	30.8	2.5	33.4
All	-0.2	100.0	310	1.0	0.0	100.0	0.2	20.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	950	1.8	7,250	0.1	-1,170	-0.1	8,420	0.1	-16.1
10-20	3,480	6.7	16,840	0.7	-2,420	-0.5	19,260	1.0	-14.4
20-30	5,350	10.3	27,240	1.8	-2,050	-0.7	29,300	2.4	-7.5
30-40	4,720	9.1	37,840	2.1	50	0.0	37,780	2.7	0.1
40-50	3,560	6.9	48,490	2.1	2,400	0.5	46,090	2.5	5.0
50-75	6,720	13.0	66,840	5.4	6,440	2.6	60,400	6.1	9.6
75-100	4,960	9.6	94,130	5.6	11,820	3.5	82,310	6.2	12.6
100-200	11,990	23.1	155,550	22.4	26,580	18.8	128,970	23.3	17.1
200-500	8,150	15.7	311,680	30.5	69,560	33.4	242,130	29.7	22.3
500-1,000	1,220	2.4	721,010	10.5	189,310	13.6	531,700	9.8	26.3
More than 1,000	490	1.0	3,226,040	19.0	997,430	28.8	2,228,610	16.5	30.9
All	51,810	100.0	160,950	100.0	32,780	100.0	128,160	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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 November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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) 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.

(4) 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.

(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 T21-0256
H.R.5376, The Build Back Better Act as Reported by the Committee on the Budget, with Modifications
Rules Committee Print 117-18 as Amended by 117-19: November 4, 2021
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.2	-0.1	-10	-24.2	0.0	0.0	-0.2	0.6
10-20	0.0	0.1	*	1.8	0.0	0.2	0.0	1.1
20-30	-0.2	0.6	50	6.9	0.0	0.5	0.2	2.6
30-40	-0.3	1.0	90	7.6	0.0	0.8	0.2	3.4
40-50	-0.3	1.1	120	5.4	0.0	1.2	0.2	4.8
50-75	-0.3	2.8	180	4.0	-0.1	3.8	0.3	7.0
75-100	-0.4	4.4	370	4.2	-0.1	5.9	0.4	10.0
100-200	-0.5	12.0	650	3.3	-0.5	20.3	0.4	13.9
200-500	-0.5	8.3	1,200	2.0	-0.8	22.7	0.4	19.8
500-1,000	-0.3	1.3	1,350	0.8	-0.4	9.0	0.2	24.8
More than 1,000	-5.1	67.8	139,780	11.5	1.8	35.2	3.5	34.4
All	-1.1	100.0	910	5.7	0.0	100.0	0.9	16.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	1,870	3.8	6,530	0.3	50	0.0	6,480	0.3	0.8
10-20	7,270	14.9	16,410	2.4	180	0.2	16,230	2.9	1.1
20-30	6,040	12.4	26,770	3.3	660	0.5	26,110	3.8	2.5
30-40	4,950	10.2	37,680	3.8	1,180	0.7	36,500	4.4	3.1
40-50	4,130	8.5	48,410	4.1	2,200	1.2	46,200	4.6	4.6
50-75	6,820	14.0	66,670	9.2	4,470	3.9	62,190	10.3	6.7
75-100	5,170	10.6	93,920	9.9	8,980	5.9	84,940	10.6	9.6
100-200	8,140	16.7	147,950	24.5	19,970	20.8	127,980	25.2	13.5
200-500	3,050	6.3	310,570	19.2	60,420	23.5	250,150	18.4	19.5
500-1,000	420	0.9	714,360	6.1	175,450	9.4	538,910	5.5	24.6
More than 1,000	220	0.4	3,944,850	17.2	1,216,010	33.3	2,728,840	14.2	30.8
All	48,680	100.0	101,100	100.0	16,080	100.0	85,020	100.0	15.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

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 November 10, 2021. Includes provisions contained in JCX-45-21 except: provisions related to expanding access to health coverage; Subtitle E, Part 4, item 1; Subtitle H, Part 5, item 5; and provisions with a revenue change of less than \$50 million in the years of our analysis. Includes Subtitle G, Part 6 as amended by Rules Committee Print 117-19.

<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) 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.

(4) 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.

(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.