

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

**Table T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	7,930	4.2	0.0	0.0	0	0.0	4.7
10-20	18,550	9.9	0.0	-0.1	0	0.0	3.0
20-30	18,950	10.1	0.0	-0.1	*	0.0	4.2
30-40	16,280	8.7	0.0	-0.2	*	0.0	6.8
40-50	14,070	7.5	0.0	-0.5	-10	0.0	9.3
50-75	26,480	14.2	0.0	-2.1	-10	0.0	12.7
75-100	19,570	10.5	0.0	-2.9	-20	0.0	15.2
100-200	37,580	20.1	0.0	-10.1	-40	0.0	18.5
200-500	21,550	11.5	0.0	-11.0	-80	0.0	23.1
500-1,000	3,080	1.7	0.0	-0.1	-10	0.0	28.1
More than 1,000	1,210	0.7	-0.6	90.6	12,150	0.4	32.3
All	186,800	100.0	-0.1	100.0	90	0.1	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

Number of AMT Taxpayers (millions). Baseline: 7.7

Proposal: 7.7

(1) Calendar year. Baseline is the law currently in place as of August 10, 2022. Includes provisions in JCT Table JCX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.

<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.

**Table T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	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	4.7
10-20	0.0	-0.1	0	-0.1	0.0	0.2	0.0	3.0
20-30	0.0	-0.1	*	-0.1	0.0	0.4	0.0	4.2
30-40	0.0	-0.2	*	-0.1	0.0	0.8	0.0	6.8
40-50	0.0	-0.5	-10	-0.1	0.0	1.3	0.0	9.3
50-75	0.0	-2.1	-10	-0.2	0.0	4.4	0.0	12.7
75-100	0.0	-2.9	-20	-0.2	0.0	5.5	0.0	15.2
100-200	0.0	-10.1	-40	-0.2	-0.1	20.8	0.0	18.5
200-500	0.0	-11.0	-80	-0.1	-0.1	30.5	0.0	23.1
500-1,000	0.0	-0.1	-10	0.0	0.0	12.2	0.0	28.1
More than 1,000	-0.6	90.6	12,150	1.2	0.2	23.6	0.4	32.3
All	-0.1	100.0	90	0.3	0.0	100.0	0.1	21.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,930	4.2	6,090	0.2	290	0.0	5,800	0.2	4.7
10-20	18,550	9.9	17,310	1.3	520	0.2	16,790	1.6	3.0
20-30	18,950	10.1	28,170	2.1	1,190	0.4	26,980	2.6	4.2
30-40	16,280	8.7	39,460	2.5	2,680	0.8	36,780	3.0	6.8
40-50	14,070	7.5	50,810	2.8	4,750	1.3	46,070	3.3	9.4
50-75	26,480	14.2	69,840	7.3	8,910	4.4	60,930	8.1	12.8
75-100	19,570	10.5	98,250	7.6	14,920	5.5	83,330	8.2	15.2
100-200	37,580	20.1	159,230	23.7	29,560	20.9	129,680	24.4	18.6
200-500	21,550	11.5	326,050	27.8	75,530	30.6	250,520	27.1	23.2
500-1,000	3,080	1.7	748,370	9.1	210,340	12.2	538,030	8.3	28.1
More than 1,000	1,210	0.7	3,216,790	15.5	1,026,490	23.4	2,190,300	13.3	31.9
All	#####	100.0	135,250	100.0	28,460	100.0	106,780	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

Number of AMT Taxpayers (millions). Baseline: 7.7

Proposal: 7.7

(1) Calendar year. Baseline is the law currently in place as of August 10, 2022. Includes provisions in JCT Table JCX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.

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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) 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 T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.0	0.0	0.2	0.0	6.6
10-20	0.0	-0.3	0	-0.1	0.0	0.9	0.0	4.8
20-30	0.0	-0.7	*	-0.1	0.0	1.9	0.0	6.9
30-40	0.0	-1.2	*	-0.1	0.0	2.8	0.0	9.7
40-50	0.0	-2.5	-10	-0.1	0.0	3.6	0.0	11.5
50-75	0.0	-8.5	-10	-0.1	0.0	11.7	0.0	15.0
75-100	0.0	-8.9	-20	-0.1	0.0	12.4	0.0	18.1
100-200	0.0	-16.6	-40	-0.1	-0.1	29.1	0.0	22.3
200-500	0.0	-8.1	-70	-0.1	-0.1	19.0	0.0	26.0
500-1,000	0.0	2.8	210	0.1	0.0	5.8	0.0	30.2
More than 1,000	-1.0	121.6	21,280	1.9	0.2	12.5	0.6	34.8
All	-0.1	100.0	30	0.2	0.0	100.0	0.0	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	6,520	7.0	6,070	0.6	400	0.2	5,670	0.7	6.6
10-20	14,890	16.1	17,220	3.7	830	0.9	16,390	4.4	4.8
20-30	13,120	14.1	27,960	5.3	1,920	1.9	26,040	6.2	6.9
30-40	9,780	10.5	39,450	5.6	3,820	2.8	35,630	6.3	9.7
40-50	8,190	8.8	50,830	6.0	5,870	3.6	44,960	6.6	11.5
50-75	14,940	16.1	69,690	15.1	10,430	11.7	59,250	15.9	15.0
75-100	9,360	10.1	97,490	13.2	17,650	12.4	79,840	13.5	18.1
100-200	11,560	12.5	151,190	25.4	33,680	29.2	117,510	24.5	22.3
200-500	3,060	3.3	317,550	14.1	82,710	19.0	234,840	13.0	26.1
500-1,000	340	0.4	748,320	3.7	225,510	5.8	522,820	3.2	30.1
More than 1,000	140	0.2	3,350,610	7.0	1,143,410	12.3	2,207,200	5.7	34.1
All	92,760	100.0	74,270	100.0	14,370	100.0	59,900	100.0	19.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

(1) Calendar year. Baseline is the law currently in place as of August 10, 2022. Includes provisions in JCT Table JX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	-0.1	0.0	0.0	0.0	2.1
10-20	0.0	0.0	0	-0.1	0.0	0.0	0.0	2.7
20-30	0.0	0.0	*	-0.1	0.0	0.1	0.0	2.3
30-40	0.0	-0.1	*	-0.2	0.0	0.1	0.0	2.4
40-50	0.0	-0.1	*	-0.2	0.0	0.2	0.0	3.9
50-75	0.0	-0.8	-20	-0.3	0.0	0.9	0.0	7.6
75-100	0.0	-1.7	-30	-0.3	0.0	2.0	0.0	10.9
100-200	0.0	-9.8	-50	-0.2	-0.1	16.0	0.0	16.4
200-500	0.0	-13.7	-90	-0.1	-0.2	36.4	0.0	22.6
500-1,000	0.0	-1.2	-50	0.0	-0.1	15.6	0.0	27.8
More than 1,000	-0.4	83.9	9,420	1.0	0.2	28.5	0.3	32.0
All	-0.1	100.0	170	0.3	0.0	100.0	0.1	22.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	1.2	5,200	0.0	110	0.0	5,090	0.0	2.1
10-20	1,540	2.4	17,350	0.2	470	0.0	16,880	0.2	2.7
20-30	2,570	3.9	28,780	0.5	650	0.1	28,130	0.6	2.3
30-40	2,950	4.5	39,560	0.7	950	0.1	38,610	0.9	2.4
40-50	2,720	4.2	50,810	0.9	2,000	0.2	48,800	1.1	3.9
50-75	5,970	9.1	70,320	2.7	5,360	0.9	64,950	3.2	7.6
75-100	6,400	9.8	99,300	4.1	10,890	2.0	88,420	4.7	11.0
100-200	20,940	32.0	165,210	22.0	27,130	16.1	138,070	23.8	16.4
200-500	17,350	26.6	328,740	36.3	74,220	36.6	254,520	36.3	22.6
500-1,000	2,650	4.1	748,270	12.6	208,250	15.6	540,020	11.7	27.8
More than 1,000	1,010	1.6	3,100,960	20.0	983,400	28.3	2,117,560	17.6	31.7
All	65,350	100.0	240,180	100.0	53,920	100.0	186,260	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

(1) Calendar year. Baseline is the law currently in place as of August 10, 2022. Includes provisions in JCT Table JX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.

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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) 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 T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	0.0	0.0	-0.2	0.0	-14.5
10-20	0.0	-1.0	0	0.0	0.0	-1.3	0.0	-11.4
20-30	0.0	-2.5	*	0.0	0.0	-1.9	0.0	-6.7
30-40	0.0	-3.3	*	-0.2	0.0	0.3	0.0	0.8
40-50	0.0	-9.4	*	-0.1	0.0	3.1	0.0	6.8
50-75	0.0	-44.6	-10	-0.1	0.0	12.4	0.0	11.3
75-100	0.0	-65.3	-10	-0.1	0.0	14.4	0.0	14.2
100-200	0.0	#####	-30	-0.1	-0.1	39.1	0.0	18.8
200-500	0.0	-82.1	-60	-0.1	0.0	19.1	0.0	23.6
500-1,000	0.0	3.7	40	0.0	0.0	3.8	0.0	28.7
More than 1,000	-0.4	478.3	12,420	0.9	0.1	11.0	0.3	31.5
All	0.0	100.0	*	0.0	0.0	100.0	0.0	14.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	500	2.1	7,440	0.2	-1,080	-0.2	8,520	0.3	-14.5
10-20	1,870	7.9	17,890	1.7	-2,030	-1.3	19,920	2.2	-11.4
20-30	2,900	12.2	28,520	4.1	-1,910	-1.9	30,430	5.2	-6.7
30-40	3,130	13.2	39,410	6.2	310	0.3	39,100	7.2	0.8
40-50	2,620	11.1	50,750	6.7	3,470	3.1	47,280	7.3	6.8
50-75	4,680	19.7	69,560	16.3	7,850	12.5	61,710	17.0	11.3
75-100	3,060	12.9	98,020	15.0	13,900	14.4	84,120	15.1	14.2
100-200	4,020	17.0	152,640	30.7	28,760	39.2	123,880	29.2	18.8
200-500	790	3.3	302,140	12.0	71,350	19.1	230,790	10.7	23.6
500-1,000	50	0.2	752,750	2.0	215,960	3.8	536,790	1.6	28.7
More than 1,000	20	0.1	4,333,580	5.2	1,353,260	10.9	2,980,320	4.2	31.2
All	23,690	100.0	84,310	100.0	12,450	100.0	71,860	100.0	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

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**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	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	-15.2
10-20	0.0	0.0	0	0.0	0.0	-0.3	0.0	-12.4
20-30	0.0	0.0	0	0.0	0.0	-0.4	0.0	-6.6
30-40	0.0	0.0	*	-0.3	0.0	0.0	0.0	0.5
40-50	0.0	-0.1	*	-0.1	0.0	0.5	0.0	6.2
50-75	0.0	-0.7	-10	-0.1	0.0	2.3	0.0	10.8
75-100	0.0	-0.8	-10	-0.1	0.0	2.9	0.0	13.6
100-200	0.0	-7.7	-40	-0.1	-0.1	16.6	0.0	18.2
200-500	0.0	-11.8	-70	-0.1	-0.1	34.5	0.0	23.4
500-1,000	0.0	-3.0	-120	-0.1	-0.1	15.4	0.0	28.5
More than 1,000	-0.4	89.7	9,010	0.9	0.2	28.2	0.3	32.4
All	-0.1	100.0	120	0.3	0.0	100.0	0.1	22.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	1.5	7,540	0.1	-1,150	0.0	8,690	0.1	-15.2
10-20	2,690	5.2	17,750	0.5	-2,200	-0.3	19,950	0.7	-12.4
20-30	4,150	8.0	28,590	1.2	-1,870	-0.4	30,470	1.7	-6.6
30-40	4,370	8.5	39,560	1.8	210	0.0	39,360	2.3	0.5
40-50	3,630	7.0	50,680	1.9	3,150	0.5	47,530	2.3	6.2
50-75	6,600	12.8	69,910	4.7	7,560	2.3	62,360	5.4	10.8
75-100	4,810	9.3	98,440	4.8	13,390	2.9	85,040	5.4	13.6
100-200	12,350	23.9	163,750	20.5	29,760	16.7	134,000	21.6	18.2
200-500	9,920	19.2	329,010	33.1	77,020	34.7	251,990	32.7	23.4
500-1,000	1,600	3.1	749,400	12.1	213,360	15.5	536,030	11.2	28.5
More than 1,000	620	1.2	3,078,650	19.5	987,900	28.0	2,090,750	17.1	32.1
All	51,730	100.0	190,610	100.0	42,620	100.0	147,990	100.0	22.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

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 August 10, 2022. Includes provisions in JCT Table JX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.  
<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 T22-0023**  
**Individual Income Tax and Payroll Tax Provisions in H.R.5376, The Inflation Reduction Act of 2022**  
**As Passed by the Senate**  
**Excludes Corporate and Excise Tax Provisions**  
**Note: Also Excludes Premium Tax Credit**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	-0.1	0.0	0.0	0.0	1.9
10-20	0.0	0.0	0	-0.1	0.0	0.1	0.0	1.1
20-30	0.0	-0.1	0	-0.1	0.0	0.3	0.0	2.0
30-40	0.0	-0.2	*	-0.2	0.0	0.6	0.0	2.9
40-50	0.0	-0.7	-10	-0.3	0.0	1.1	0.0	4.4
50-75	0.0	-2.9	-20	-0.4	0.0	3.8	0.0	6.9
75-100	0.1	-4.4	-40	-0.4	-0.1	5.4	0.0	9.6
100-200	0.1	-11.6	-60	-0.3	-0.2	21.5	0.0	14.1
200-500	0.0	-7.7	-110	-0.2	-0.2	24.7	0.0	20.2
500-1,000	0.0	1.6	160	0.1	-0.1	10.7	0.0	26.7
More than 1,000	-0.7	87.1	18,220	1.6	0.3	31.0	0.5	32.2
All	-0.1	100.0	110	0.6	0.0	100.0	0.1	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,180	2.2	5,900	0.1	110	0.0	5,790	0.1	1.9
10-20	5,520	10.5	18,020	1.6	190	0.1	17,830	1.9	1.1
20-30	6,170	11.7	28,010	2.8	570	0.4	27,440	3.3	2.0
30-40	5,440	10.4	39,630	3.6	1,140	0.6	38,490	4.1	2.9
40-50	4,900	9.3	50,860	4.1	2,230	1.1	48,630	4.7	4.4
50-75	8,210	15.6	69,430	9.4	4,780	3.9	64,660	10.5	6.9
75-100	5,870	11.2	98,330	9.5	9,450	5.5	88,880	10.3	9.6
100-200	10,020	19.1	155,280	25.6	21,900	21.7	133,390	26.4	14.1
200-500	3,820	7.3	323,950	20.4	65,690	24.9	258,250	19.5	20.3
500-1,000	550	1.0	745,510	6.7	198,830	10.8	546,680	5.9	26.7
More than 1,000	270	0.5	3,659,490	16.1	1,161,360	30.7	2,498,130	13.2	31.7
All	52,600	100.0	115,530	100.0	19,230	100.0	96,310	100.0	16.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-1).

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 August 10, 2022. Includes provisions in JCT Table JX-18-22, except: corporate income tax provisions; excise tax provisions; Subtitle A, Part 3 (IRS Funding); Subtitle B (Prescription Drug Pricing Reform); Subtitle C (Affordable Care Act Subsidies); and other provisions with an annual revenue change of less than \$100 million in the years of our analysis.  
<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.