

Table T22-0035
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	43,840	26.4	14,230	420	13,810	3.0	4.0	4.8	0.6
Second Quintile	36,650	22.1	36,290	2,920	33,370	8.1	8.5	9.7	3.7
Middle Quintile	33,820	20.4	66,540	8,810	57,730	13.2	14.5	15.4	10.2
Fourth Quintile	27,720	16.7	117,060	19,760	97,300	16.9	20.8	21.3	18.8
Top Quintile	22,830	13.8	355,210	84,720	270,480	23.9	52.1	48.8	66.5
All	166,030	100.0	93,760	17,530	76,230	18.7	100.0	100.0	100.0
Addendum									
80-90	11,760	7.1	188,740	37,140	151,590	19.7	14.3	14.1	15.0
90-95	5,740	3.5	271,220	59,290	211,940	21.9	10.0	9.6	11.7
95-99	4,300	2.6	458,210	109,270	348,940	23.9	12.6	11.8	16.1
Top 1 Percent	1,040	0.6	2,277,310	662,280	1,615,030	29.1	15.2	13.3	23.6
Top 0.1 Percent	110	0.1	10,649,460	3,096,140	7,553,320	29.1	7.3	6.4	11.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 2022 dollars): 20% \$28,500; 40% \$56,500; 60% \$100,000; 80% \$180,100; 90% \$264,100; 95% \$377,200; 99% \$901,300; 99.9% \$3,862,600.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	36,290	21.9	13,470	-100	13,580	-0.8	3.1	3.9	-0.1
Second Quintile	34,280	20.7	32,320	2,130	30,190	6.6	7.1	8.2	2.5
Middle Quintile	33,910	20.4	59,060	7,130	51,930	12.1	12.9	13.9	8.3
Fourth Quintile	31,400	18.9	101,870	16,700	85,170	16.4	20.6	21.1	18.0
Top Quintile	28,980	17.5	302,310	71,440	230,870	23.6	56.3	52.9	71.1
All	166,030	100.0	93,760	17,530	76,230	18.7	100.0	100.0	100.0
Addendum									
80-90	14,920	9.0	161,070	31,730	129,340	19.7	15.4	15.3	16.3
90-95	7,230	4.4	233,590	50,470	183,120	21.6	10.9	10.5	12.5
95-99	5,560	3.4	392,420	92,350	300,070	23.5	14.0	13.2	17.6
Top 1 Percent	1,270	0.8	1,955,980	565,150	1,390,830	28.9	16.0	14.0	24.7
Top 0.1 Percent	130	0.1	9,256,050	2,692,130	6,563,930	29.1	7.6	6.6	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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:

<https://www.taxpolicycenter.org/resources/income-measure-used->

(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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	22,740	28.3	10,690	450	10,240	4.2	5.9	6.9	1.4
Second Quintile	18,450	23.0	25,180	2,280	22,900	9.1	11.3	12.5	5.7
Middle Quintile	16,970	21.1	45,160	6,180	38,980	13.7	18.6	19.6	14.3
Fourth Quintile	12,890	16.0	73,970	13,160	60,810	17.8	23.2	23.2	23.1
Top Quintile	8,710	10.8	193,150	46,810	146,340	24.2	40.9	37.7	55.4
All	80,400	100.0	51,220	9,150	42,060	17.9	100.0	100.0	100.0
Addendum									
80-90	4,930	6.1	114,670	24,240	90,420	21.1	13.7	13.2	16.3
90-95	2,020	2.5	164,460	36,740	127,710	22.3	8.1	7.6	10.1
95-99	1,470	1.8	273,260	66,370	206,890	24.3	9.8	9.0	13.3
Top 1 Percent	280	0.4	1,345,260	409,080	936,190	30.4	9.3	7.9	15.8
Top 0.1 Percent	30	0.0	6,120,260	1,863,320	4,256,950	30.5	4.4	3.7	7.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,390	10.6	18,130	-30	18,160	-0.2	1.2	1.5	0.0
Second Quintile	8,300	13.8	42,130	2,360	39,760	5.6	3.6	4.2	1.0
Middle Quintile	11,330	18.8	76,950	8,300	68,650	10.8	8.9	9.9	4.8
Fourth Quintile	15,220	25.3	125,820	19,500	106,320	15.5	19.5	20.5	15.2
Top Quintile	18,580	30.8	354,420	82,990	271,430	23.4	66.9	64.0	78.9
All	60,250	100.0	163,290	32,460	130,830	19.9	100.0	100.0	100.0
Addendum									
80-90	8,990	14.9	188,110	35,920	152,190	19.1	17.2	17.4	16.5
90-95	4,810	8.0	265,120	56,750	208,370	21.4	13.0	12.7	14.0
95-99	3,860	6.4	441,450	102,870	338,590	23.3	17.3	16.6	20.3
Top 1 Percent	920	1.5	2,076,000	595,160	1,480,840	28.7	19.5	17.3	28.1
Top 0.1 Percent	90	0.2	9,822,900	2,846,060	6,976,830	29.0	8.8	7.8	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,830	30.8	18,440	-2,080	20,520	-11.3	9.8	12.3	-9.7
Second Quintile	6,900	31.1	39,810	1,280	38,530	3.2	21.4	23.4	6.0
Middle Quintile	4,790	21.6	67,710	7,600	60,120	11.2	25.2	25.3	24.8
Fourth Quintile	2,540	11.5	106,760	18,410	88,350	17.2	21.1	19.7	31.9
Top Quintile	1,070	4.8	268,990	64,360	204,640	23.9	22.4	19.2	46.9
All	22,170	100.0	57,910	6,610	51,300	11.4	100.0	100.0	100.0
Addendum									
80-90	670	3.0	161,140	33,300	127,840	20.7	8.4	7.5	15.2
90-95	260	1.2	216,070	46,130	169,950	21.4	4.4	3.9	8.3
95-99	110	0.5	378,310	94,610	283,700	25.0	3.2	2.7	7.1
Top 1 Percent	30	0.1	2,901,520	855,120	2,046,400	29.5	6.4	5.1	16.4
Top 0.1 Percent	0	0.0	17,292,250	5,077,010	12,215,240	29.4	4.3	3.4	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	10,560	21.2	19,470	-1,960	21,430	-10.1	3.2	4.4	-1.7
Second Quintile	10,800	21.7	43,460	1,910	41,550	4.4	7.4	8.7	1.7
Middle Quintile	9,920	19.9	80,240	9,810	70,430	12.2	12.5	13.5	8.0
Fourth Quintile	9,510	19.1	138,260	23,950	114,310	17.3	20.6	21.0	18.8
Top Quintile	8,840	17.7	407,170	100,400	306,780	24.7	56.4	52.5	73.1
All	49,840	100.0	128,040	24,360	103,680	19.0	100.0	100.0	100.0
Addendum									
80-90	4,520	9.1	213,660	44,220	169,440	20.7	15.1	14.8	16.5
90-95	2,200	4.4	306,170	69,270	236,900	22.6	10.6	10.1	12.6
95-99	1,690	3.4	521,630	129,420	392,210	24.8	13.8	12.8	18.0
Top 1 Percent	430	0.9	2,523,630	740,870	1,782,770	29.4	16.9	14.7	26.0
Top 0.1 Percent	40	0.1	11,995,460	3,476,680	8,518,790	29.0	7.9	6.9	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

* 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 current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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 T22-0035
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Lowest Quintile	7,860	19.5	13,260	170	13,090	1.3	3.1	3.6	0.3
Second Quintile	10,070	25.0	29,180	780	28,400	2.7	8.9	10.1	1.6
Middle Quintile	8,980	22.3	54,270	3,030	51,240	5.6	14.7	16.2	5.6
Fourth Quintile	7,010	17.4	92,600	9,650	82,950	10.4	19.6	20.5	14.0
Top Quintile	5,920	14.7	300,960	64,030	236,930	21.3	53.7	49.5	78.1
All	40,280	100.0	82,410	12,050	70,370	14.6	100.0	100.0	100.0
Addendum									
80-90	3,080	7.6	144,760	21,060	123,700	14.6	13.4	13.4	13.4
90-95	1,400	3.5	209,570	36,700	172,870	17.5	8.8	8.5	10.6
95-99	1,120	2.8	360,570	73,260	287,320	20.3	12.2	11.4	17.0
Top 1 Percent	330	0.8	1,967,090	556,580	1,410,500	28.3	19.2	16.2	37.2
Top 0.1 Percent	40	0.1	8,637,040	2,496,370	6,140,670	28.9	10.4	8.7	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 0.2

* 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 current law as of 10/13/2022. For more information on TPC's baseline definitions, see:

<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 breaks are (in 2022 dollars): 20% \$19,700; 40% \$38,500; 60% \$65,600; 80% \$110,000; 90% \$160,000; 95% \$224,400; 99% \$521,200; 99.9% \$2,217,400.

(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.