

Table T22-0036
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	6,820	8.3	4,880	320	4,550	6.6	0.8	0.9	0.3
10-20	14,090	17.2	13,380	670	12,720	5.0	4.3	5.0	1.2
20-30	11,260	13.7	21,870	1,620	20,250	7.4	5.6	6.3	2.3
30-40	8,800	10.7	30,940	3,030	27,910	9.8	6.2	6.8	3.4
40-50	7,500	9.2	39,970	4,830	35,130	12.1	6.8	7.3	4.6
50-75	13,620	16.6	54,690	8,060	46,630	14.8	17.0	17.6	14.0
75-100	7,760	9.5	76,830	13,560	63,270	17.7	13.6	13.6	13.4
100-200	8,890	10.9	118,170	24,900	93,270	21.1	23.9	23.0	28.2
200-500	2,170	2.6	251,660	59,870	191,790	23.8	12.4	11.5	16.5
500-1,000	210	0.3	602,360	173,870	428,490	28.9	2.9	2.5	4.7
More than 1,000	110	0.1	2,499,900	787,590	1,712,300	31.5	6.3	5.3	11.2
All	81,930	100.0	53,580	9,580	44,000	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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 T22-0036
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	8,570	5.1	4,850	230	4,620	4.8	0.3	0.3	0.1
10-20	18,510	11.0	13,500	320	13,180	2.4	1.6	1.9	0.2
20-30	17,530	10.4	22,090	750	21,340	3.4	2.4	2.9	0.4
30-40	14,990	8.9	30,960	1,800	29,170	5.8	2.9	3.3	0.9
40-50	13,220	7.9	39,920	3,460	36,460	8.7	3.3	3.7	1.5
50-75	24,690	14.7	54,900	6,450	48,450	11.7	8.4	9.1	5.3
75-100	17,480	10.4	77,140	10,810	66,330	14.0	8.4	8.8	6.3
100-200	32,410	19.3	124,640	21,310	103,330	17.1	25.0	25.5	22.9
200-500	16,600	9.9	256,240	54,840	201,390	21.4	26.3	25.4	30.2
500-1,000	2,120	1.3	594,880	147,040	447,850	24.7	7.8	7.2	10.3
More than 1,000	900	0.5	2,474,980	723,740	1,751,240	29.2	13.8	12.0	21.6
All	168,350	100.0	95,970	17,890	78,080	18.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see:

<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 T22-0036
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	960	1.6	4,220	140	4,070	3.4	0.0	0.1	0.0
10-20	1,860	3.1	13,920	210	13,700	1.5	0.3	0.3	0.0
20-30	2,880	4.8	22,600	320	22,290	1.4	0.7	0.8	0.1
30-40	2,920	4.8	30,930	420	30,510	1.3	0.9	1.1	0.1
40-50	2,860	4.7	39,860	1,340	38,530	3.4	1.1	1.4	0.2
50-75	6,010	9.9	55,540	3,830	51,710	6.9	3.3	3.8	1.2
75-100	6,520	10.8	77,770	7,890	69,880	10.2	5.0	5.6	2.6
100-200	19,820	32.7	128,710	19,730	108,980	15.3	25.3	26.7	19.6
200-500	13,700	22.6	257,810	54,080	203,730	21.0	35.0	34.5	37.1
500-1,000	1,840	3.0	594,270	143,660	450,610	24.2	10.8	10.3	13.2
More than 1,000	750	1.2	2,381,430	690,600	1,690,830	29.0	17.7	15.6	25.9
All	60,600	100.0	166,610	32,980	133,630	19.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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 T22-0036
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	690	3.1	5,480	-610	6,090	-11.1	0.3	0.4	-0.3
10-20	2,346	10.6	13,843	-1,760	15,610	-12.7	2.5	3.2	-2.8
20-30	3,113	14.0	22,379	-2,150	24,530	-9.6	5.3	6.6	-4.5
30-40	2,910	13.1	31,006	-870	31,870	-2.8	6.9	8.0	-1.7
40-50	2,476	11.2	39,885	1,340	38,550	3.4	7.5	8.2	2.2
50-75	4,361	19.6	54,682	4,600	50,080	8.4	18.2	18.8	13.4
75-100	2,645	11.9	76,505	9,200	67,310	12.0	15.4	15.3	16.2
100-200	3,028	13.6	118,211	20,210	98,000	17.1	27.3	25.5	40.8
200-500	537	2.4	236,678	52,490	184,190	22.2	9.7	8.5	18.8
500-1,000	34	0.2	587,013	161,500	425,520	27.5	1.5	1.3	3.7
More than 1,000	18	0.1	3,967,364	1,170,990	2,796,380	29.5	5.4	4.3	14.0
All	22,199	100.0	59,102	6,750	52,350	11.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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) 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 T22-0036
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,030	2.1	5,710	-750	6,460	-13.2	0.1	0.1	-0.1
10-20	3,210	6.4	13,850	-1,970	15,820	-14.3	0.7	1.0	-0.5
20-30	4,490	9.0	22,310	-2,070	24,380	-9.3	1.5	2.1	-0.8
30-40	4,300	8.6	30,970	-810	31,770	-2.6	2.0	2.6	-0.3
40-50	3,460	7.0	39,880	1,140	38,740	2.9	2.1	2.5	0.3
50-75	6,640	13.3	54,990	4,380	50,610	8.0	5.6	6.4	2.4
75-100	4,900	9.8	77,330	8,960	68,370	11.6	5.8	6.4	3.5
100-200	11,950	24.0	127,880	20,770	107,100	16.2	23.4	24.2	20.0
200-500	8,050	16.2	258,400	55,620	202,780	21.5	31.9	30.9	36.1
500-1,000	1,100	2.2	593,920	147,390	446,520	24.8	10.0	9.3	13.0
More than 1,000	460	0.9	2,405,470	709,110	1,696,360	29.5	16.9	14.7	26.2
All	49,800	100.0	130,900	24,930	105,970	19.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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 :

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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) 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 T22-0036
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,120	2.7	4,690	60	4,630	1.4	0.2	0.2	0.0
10-20	5,060	12.3	13,840	150	13,700	1.1	2.0	2.3	0.1
20-30	5,000	12.2	22,040	480	21,560	2.2	3.2	3.6	0.5
30-40	4,460	10.8	31,000	780	30,230	2.5	4.0	4.5	0.7
40-50	3,810	9.3	39,860	1,440	38,420	3.6	4.4	4.9	1.1
50-75	6,250	15.2	54,730	3,090	51,630	5.7	9.8	10.8	3.8
75-100	4,490	10.9	77,160	6,310	70,850	8.2	9.9	10.7	5.6
100-200	7,220	17.5	121,180	15,090	106,090	12.5	25.1	25.7	21.5
200-500	2,640	6.4	254,340	46,210	208,130	18.2	19.2	18.4	24.1
500-1,000	380	0.9	597,910	139,540	458,370	23.3	6.5	5.9	10.5
More than 1,000	200	0.5	2,711,790	784,490	1,927,300	28.9	15.8	13.1	31.5
All	41,140	100.0	84,840	12,290	72,550	14.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 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 :

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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) 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.