

**Table T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	43,630	25.9	14,960	450	14,510	3.0	4.0	4.8	0.7
<b>Second Quintile</b>	37,490	22.3	37,700	3,100	34,600	8.2	8.8	9.9	3.9
<b>Middle Quintile</b>	34,640	20.6	68,600	9,130	59,470	13.3	14.7	15.7	10.5
<b>Fourth Quintile</b>	28,200	16.8	120,110	20,300	99,810	16.9	21.0	21.4	19.0
<b>Top Quintile</b>	23,080	13.7	360,770	85,830	274,940	23.8	51.5	48.3	65.8
<b>All</b>	168,350	100.0	95,970	17,890	78,080	18.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	11,900	7.1	194,090	38,160	155,940	19.7	14.3	14.1	15.1
<b>90-95</b>	5,800	3.5	279,670	61,310	218,360	21.9	10.0	9.6	11.8
<b>95-99</b>	4,320	2.6	470,960	112,190	358,780	23.8	12.6	11.8	16.1
<b>Top 1 Percent</b>	1,060	0.6	2,236,090	650,660	1,585,420	29.1	14.6	12.7	22.8
<b>Top 0.1 Percent</b>	110	0.1	10,187,730	2,982,970	7,204,760	29.3	6.7	5.9	10.6

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

(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% \$29,300; 40% \$57,400; 60% \$101,100; 80% \$181,600; 90% \$267,600; 95% \$380,900; 99% \$912,100; 99.9% \$3,748,400.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	36,180	21.5	14,170	-80	14,250	-0.6	3.2	3.9	-0.1
<b>Second Quintile</b>	34,810	20.7	33,790	2,280	31,510	6.7	7.3	8.4	2.6
<b>Middle Quintile</b>	34,680	20.6	60,940	7,390	53,550	12.1	13.1	14.1	8.5
<b>Fourth Quintile</b>	32,020	19.0	104,550	17,160	87,400	16.4	20.7	21.3	18.2
<b>Top Quintile</b>	29,360	17.4	306,800	72,350	234,440	23.6	55.7	52.4	70.5
<b>All</b>	168,350	100.0	95,970	17,890	78,080	18.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,190	9.0	165,110	32,610	132,500	19.8	15.5	15.3	16.4
<b>90-95</b>	7,250	4.3	241,220	52,080	189,150	21.6	10.8	10.4	12.5
<b>95-99</b>	5,630	3.3	402,310	94,540	307,770	23.5	14.0	13.2	17.7
<b>Top 1 Percent</b>	1,290	0.8	1,929,370	558,250	1,371,110	28.9	15.4	13.4	23.9
<b>Top 0.1 Percent</b>	130	0.1	8,778,590	2,571,220	6,207,370	29.3	7.1	6.1	11.1

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	22,300	27.2	11,280	480	10,800	4.3	5.7	6.7	1.4
<b>Second Quintile</b>	18,770	22.9	26,520	2,440	24,090	9.2	11.3	12.5	5.8
<b>Middle Quintile</b>	17,720	21.6	46,950	6,410	40,540	13.7	19.0	19.9	14.5
<b>Fourth Quintile</b>	13,440	16.4	76,460	13,600	62,870	17.8	23.4	23.4	23.3
<b>Top Quintile</b>	9,000	11.0	197,070	47,840	149,230	24.3	40.4	37.3	54.9
<b>All</b>	81,930	100.0	53,580	9,580	44,000	17.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,180	6.3	118,390	25,070	93,320	21.2	14.0	13.4	16.5
<b>90-95</b>	2,000	2.5	169,910	38,070	131,840	22.4	7.8	7.3	9.7
<b>95-99</b>	1,530	1.9	281,240	68,030	213,210	24.2	9.8	9.0	13.2
<b>Top 1 Percent</b>	290	0.4	1,335,850	412,180	923,660	30.9	8.9	7.5	15.4
<b>Top 0.1 Percent</b>	30	0.0	5,774,570	1,789,750	3,984,820	31.0	4.1	3.4	7.1

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	6,510	10.7	18,920	0	18,920	0.0	1.2	1.5	0.0
<b>Second Quintile</b>	8,450	14.0	43,860	2,400	41,460	5.5	3.7	4.3	1.0
<b>Middle Quintile</b>	11,330	18.7	79,810	8,580	71,220	10.8	9.0	10.0	4.9
<b>Fourth Quintile</b>	15,230	25.1	129,660	20,080	109,580	15.5	19.6	20.6	15.3
<b>Top Quintile</b>	18,610	30.7	361,620	84,450	277,170	23.4	66.7	63.7	78.6
<b>All</b>	60,600	100.0	166,610	32,980	133,630	19.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	8,970	14.8	193,840	37,080	156,760	19.1	17.2	17.4	16.6
<b>90-95</b>	4,850	8.0	273,470	58,440	215,030	21.4	13.1	12.9	14.2
<b>95-99</b>	3,870	6.4	453,890	105,650	348,230	23.3	17.4	16.6	20.5
<b>Top 1 Percent</b>	930	1.5	2,062,460	590,720	1,471,750	28.6	18.9	16.8	27.4
<b>Top 0.1 Percent</b>	90	0.2	9,508,600	2,772,870	6,735,730	29.2	8.3	7.3	12.2

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	6,990	31.5	19,030	-2,020	21,050	-10.6	10.1	12.7	-9.4
<b>Second Quintile</b>	6,880	31.0	41,470	1,500	39,970	3.6	21.8	23.7	6.9
<b>Middle Quintile</b>	4,710	21.2	70,130	7,970	62,160	11.4	25.2	25.2	25.0
<b>Fourth Quintile</b>	2,520	11.4	110,130	19,080	91,060	17.3	21.2	19.8	32.1
<b>Top Quintile</b>	1,050	4.7	271,320	64,570	206,740	23.8	21.7	18.7	45.3
<b>All</b>	22,200	100.0	59,100	6,750	52,350	11.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	660	3.0	165,820	34,230	131,590	20.7	8.4	7.5	15.1
<b>90-95</b>	250	1.1	222,550	47,020	175,530	21.1	4.3	3.8	7.9
<b>95-99</b>	110	0.5	386,810	96,710	290,100	25.0	3.2	2.7	6.9
<b>Top 1 Percent</b>	30	0.1	2,731,960	807,730	1,924,230	29.6	5.9	4.7	15.3
<b>Top 0.1 Percent</b>	0	0.0	15,522,560	4,596,440	10,926,120	29.6	3.9	3.1	10.0

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Post-Tax Income Percent of Total	Federal Taxes Percent of Total
<b>Lowest Quintile</b>	10,760	21.6	20,080	-1,910	22,000	-9.5	3.3	4.5	-1.7
<b>Second Quintile</b>	10,780	21.7	45,330	2,160	43,170	4.8	7.5	8.8	1.9
<b>Middle Quintile</b>	9,810	19.7	83,190	10,270	72,920	12.4	12.5	13.6	8.1
<b>Fourth Quintile</b>	9,390	18.9	142,730	24,800	117,940	17.4	20.6	21.0	18.8
<b>Top Quintile</b>	8,830	17.7	414,980	102,250	312,740	24.6	56.2	52.3	72.8
<b>All</b>	49,800	100.0	130,900	24,930	105,970	19.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,480	9.0	220,460	45,760	174,700	20.8	15.2	14.8	16.5
<b>90-95</b>	2,230	4.5	315,570	71,480	244,080	22.7	10.8	10.3	12.9
<b>95-99</b>	1,700	3.4	535,150	132,420	402,730	24.7	13.9	13.0	18.1
<b>Top 1 Percent</b>	420	0.9	2,520,790	742,650	1,778,140	29.5	16.3	14.2	25.3
<b>Top 0.1 Percent</b>	40	0.1	11,504,220	3,373,120	8,131,100	29.3	7.5	6.5	11.5

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

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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 T22-0037**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Post-Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	7,680	18.7	14,110	150	13,960	1.1	3.1	3.6	0.2
Second Quintile	10,290	25.0	30,770	770	29,990	2.5	9.1	10.4	1.6
Middle Quintile	9,300	22.6	56,340	3,170	53,160	5.6	15.0	16.6	5.8
Fourth Quintile	7,320	17.8	95,330	9,960	85,370	10.5	20.0	20.9	14.4
Top Quintile	6,030	14.7	305,230	64,910	240,310	21.3	52.8	48.6	77.5
All	41,140	100.0	84,840	12,290	72,550	14.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	3,150	7.7	148,640	21,780	126,860	14.7	13.4	13.4	13.6
90-95	1,410	3.4	217,430	37,940	179,490	17.5	8.8	8.5	10.6
95-99	1,130	2.7	370,010	74,930	295,080	20.3	12.0	11.2	16.7
Top 1 Percent	340	0.8	1,893,750	539,810	1,353,930	28.5	18.6	15.5	36.6
Top 0.1 Percent	40	0.1	8,098,450	2,365,430	5,733,010	29.2	9.5	7.8	19.1

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% \$20,300; 40% \$39,500; 60% \$66,800; 80% \$111,300; 90% \$162,300; 95% \$226,800; 99% \$528,300; 99.9% \$2,167,700.

(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.