

Table T22-0039
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2020¹

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	43,230	25.4	15,660	-1,800	17,460	-11.5	3.9	5.2	-2.8
Second Quintile	37,690	22.1	39,900	470	39,430	1.2	8.7	10.3	0.6
Middle Quintile	34,630	20.3	71,880	6,280	65,600	8.7	14.5	15.7	7.8
Fourth Quintile	28,610	16.8	125,220	17,830	107,380	14.2	20.8	21.3	18.3
Top Quintile	23,230	13.6	386,850	91,490	295,360	23.7	52.2	47.5	76.1
All	170,460	100.0	101,060	16,380	84,690	16.2	100.0	100.0	100.0
Addendum									
80-90	11,960	7.0	200,660	36,380	164,280	18.1	13.9	13.6	15.6
90-95	5,820	3.4	289,690	63,230	226,460	21.8	9.8	9.1	13.2
95-99	4,400	2.6	494,760	119,510	375,250	24.2	12.6	11.4	18.8
Top 1 Percent	1,060	0.6	2,582,320	754,900	1,827,420	29.2	15.8	13.4	28.6
Top 0.1 Percent	110	0.1	12,063,470	3,509,350	8,554,120	29.1	7.6	6.4	13.7

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% \$30,400; 40% \$59,800; 60% \$104,300; 80% \$185,800; 90% \$274,100; 95% \$389,400; 99% \$973,400; 99.9% \$4,281,100.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2020 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	36,430	21.4	14,930	-2,570	17,500	-17.3	3.2	4.4	-3.4
Second Quintile	34,250	20.1	36,050	-560	36,600	-1.5	7.2	8.7	-0.7
Middle Quintile	34,690	20.4	63,900	4,490	59,410	7.0	12.9	14.3	5.6
Fourth Quintile	32,090	18.8	109,170	14,590	94,580	13.4	20.3	21.0	16.8
Top Quintile	29,920	17.6	325,550	76,260	249,300	23.4	56.5	51.7	81.7
All	170,460	100.0	101,060	16,380	84,690	16.2	100.0	100.0	100.0
Addendum									
80-90	15,530	9.1	169,760	31,170	138,590	18.4	15.3	14.9	17.3
90-95	7,370	4.3	248,460	53,100	195,360	21.4	10.6	10.0	14.0
95-99	5,740	3.4	420,520	100,170	320,350	23.8	14.0	12.7	20.6
Top 1 Percent	1,280	0.8	2,235,920	650,130	1,585,790	29.1	16.6	14.1	29.8
Top 0.1 Percent	130	0.1	10,452,790	3,043,070	7,409,730	29.1	7.9	6.7	14.3

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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2020 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	22,900	27.4	11,950	-1,430	13,380	-11.9	5.8	7.6	-4.7
Second Quintile	18,310	21.9	28,200	490	27,710	1.7	10.9	12.6	1.3
Middle Quintile	17,570	21.0	49,260	4,500	44,760	9.1	18.3	19.5	11.4
Fourth Quintile	13,510	16.2	79,950	12,120	67,830	15.2	22.8	22.7	23.6
Top Quintile	9,640	11.5	206,150	49,480	156,670	24.0	42.0	37.4	68.6
All	83,640	100.0	56,630	8,310	48,320	14.7	100.0	100.0	100.0
Addendum									
80-90	5,520	6.6	122,790	24,900	97,890	20.3	14.3	13.4	19.8
90-95	2,190	2.6	175,650	38,940	136,710	22.2	8.1	7.4	12.3
95-99	1,640	2.0	293,350	72,230	221,120	24.6	10.2	9.0	17.1
Top 1 Percent	290	0.3	1,553,640	475,720	1,077,920	30.6	9.4	7.6	19.5
Top 0.1 Percent	30	0.0	6,949,190	2,117,740	4,831,450	30.5	4.5	3.7	9.4

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 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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2020 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	6,600	10.8	19,760	-4,100	23,870	-20.8	1.2	1.8	-1.4
Second Quintile	8,150	13.4	46,820	-2,020	48,840	-4.3	3.6	4.5	-0.9
Middle Quintile	11,350	18.6	83,260	4,240	79,020	5.1	8.8	10.2	2.5
Fourth Quintile	15,170	24.9	135,410	16,500	118,910	12.2	19.2	20.6	13.0
Top Quintile	18,510	30.4	388,890	90,240	298,650	23.2	67.3	63.1	86.8
All	60,970	100.0	175,320	31,570	143,750	18.0	100.0	100.0	100.0
Addendum									
80-90	8,930	14.7	200,740	35,170	165,570	17.5	16.8	16.9	16.3
90-95	4,780	7.8	285,010	60,250	224,760	21.1	12.8	12.3	15.0
95-99	3,870	6.4	478,190	112,640	365,550	23.6	17.3	16.1	22.6
Top 1 Percent	930	1.5	2,362,400	681,360	1,681,040	28.8	20.5	17.8	32.9
Top 0.1 Percent	90	0.2	11,141,650	3,226,220	7,915,430	29.0	9.3	8.0	14.9

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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2020 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	6,620	29.7	20,460	-5,110	25,570	-25.0	9.7	12.9	-37.9
Second Quintile	7,120	32.0	44,070	-1,790	45,860	-4.1	22.4	24.9	-14.3
Middle Quintile	4,870	21.9	73,300	4,670	68,640	6.4	25.5	25.5	25.5
Fourth Quintile	2,520	11.3	115,830	16,490	99,330	14.2	20.9	19.1	46.7
Top Quintile	1,030	4.6	294,590	69,520	225,070	23.6	21.6	17.6	80.1
All	22,260	100.0	62,970	4,000	58,970	6.4	100.0	100.0	100.0
Addendum									
80-90	660	2.9	168,860	32,020	136,830	19.0	7.9	6.8	23.5
90-95	240	1.1	227,370	47,340	180,030	20.8	3.9	3.3	12.7
95-99	110	0.5	409,520	105,200	304,330	25.7	3.2	2.5	12.9
Top 1 Percent	30	0.1	3,740,570	1,111,470	2,629,090	29.7	6.7	5.0	31.1
Top 0.1 Percent	0	0.0	21,386,560	6,381,660	15,004,910	29.8	4.6	3.5	21.8

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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2020 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-	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
Lowest Quintile	10,060	20.1	21,480	-5,590	27,080	-26.0	3.1	4.7	-4.9
Second Quintile	11,250	22.5	47,980	-1,920	49,900	-4.0	7.8	9.7	-1.9
Middle Quintile	10,060	20.1	86,610	5,880	80,730	6.8	12.5	14.0	5.1
Fourth Quintile	9,560	19.1	148,900	21,090	127,810	14.2	20.4	21.0	17.4
Top Quintile	8,810	17.6	447,700	110,330	337,370	24.6	56.6	51.1	84.1
All	50,010	100.0	139,390	23,120	116,270	16.6	100.0	100.0	100.0
Addendum									
80-90	4,440	8.9	228,230	44,660	183,570	19.6	14.5	14.0	17.2
90-95	2,270	4.5	327,310	74,400	252,900	22.7	10.6	9.9	14.6
95-99	1,670	3.3	567,940	142,840	425,100	25.2	13.6	12.2	20.6
Top 1 Percent	440	0.9	2,832,040	836,450	1,995,600	29.5	17.8	15.1	31.8
Top 0.1 Percent	40	0.1	13,690,020	3,974,540	9,715,480	29.0	8.3	7.0	14.4

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

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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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 T22-0039
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2020 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-	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
Lowest Quintile	8,890	20.4	14,810	-2,170	16,980	-14.6	3.5	4.6	-4.3
Second Quintile	10,020	23.0	32,410	-1,660	34,070	-5.1	8.7	10.4	-3.7
Middle Quintile	9,370	21.5	58,700	710	57,990	1.2	14.7	16.5	1.5
Fourth Quintile	7,290	16.7	99,170	7,510	91,660	7.6	19.3	20.3	12.2
Top Quintile	6,050	13.9	331,270	70,430	260,850	21.3	53.5	47.9	94.7
All	43,520	100.0	86,090	10,330	75,760	12.0	100.0	100.0	100.0
Addendum									
80-90	3,100	7.1	154,250	20,490	133,760	13.3	12.8	12.6	14.1
90-95	1,430	3.3	224,910	38,260	186,640	17.0	8.6	8.1	12.2
95-99	1,190	2.7	385,960	80,110	305,850	20.8	12.3	11.1	21.2
Top 1 Percent	330	0.8	2,231,560	636,130	1,595,430	28.5	19.9	16.2	47.3
Top 0.1 Percent	40	0.1	9,622,130	2,787,870	6,834,260	29.0	10.7	8.6	25.7

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:

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<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% \$21,300; 40% \$41,100; 60% \$69,100; 80% \$114,200; 90% \$165,800; 95% \$232,800; 99% \$563,200; 99.9% \$2,468,400.

(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.