

Table T22-0042
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2022 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	8,420	4.8	5,640	270	5,380	4.7	0.2	0.3	0.1
10-20	19,630	11.2	15,220	440	14,780	2.9	1.5	1.8	0.2
20-30	18,050	10.3	24,870	980	23,900	3.9	2.3	2.7	0.4
30-40	15,410	8.8	34,900	2,230	32,670	6.4	2.7	3.2	0.9
40-50	13,610	7.8	44,900	4,150	40,760	9.2	3.1	3.5	1.4
50-75	24,870	14.2	61,750	7,610	54,130	12.3	7.8	8.5	4.8
75-100	18,110	10.4	86,910	12,960	73,950	14.9	8.0	8.5	5.9
100-200	33,550	19.2	140,290	25,140	115,150	17.9	23.8	24.4	21.3
200-500	18,150	10.4	286,730	63,610	223,120	22.2	26.3	25.6	29.1
500-1,000	2,500	1.4	661,000	171,630	489,370	26.0	8.4	7.7	10.8
More than 1,000	1,030	0.6	3,082,300	953,260	2,129,040	30.9	16.1	13.9	24.8
All	174,790	100.0	113,290	22,690	90,600	20.0	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

(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 T22-0042
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2022 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	7,020	8.0	5,660	350	5,320	6.1	0.7	0.9	0.2
10-20	15,800	18.1	15,130	710	14,420	4.7	4.4	5.2	1.1
20-30	11,870	13.6	24,670	1,770	22,900	7.2	5.4	6.2	2.1
30-40	8,970	10.3	34,890	3,570	31,320	10.2	5.8	6.4	3.1
40-50	7,790	8.9	44,960	5,590	39,380	12.4	6.5	7.0	4.3
50-75	13,980	16.0	61,550	9,270	52,280	15.1	15.9	16.6	12.7
75-100	8,360	9.6	86,620	15,890	70,730	18.3	13.4	13.5	13.0
100-200	9,910	11.3	133,170	28,920	104,250	21.7	24.4	23.5	28.1
200-500	2,480	2.8	280,730	69,390	211,340	24.7	12.8	11.9	16.9
500-1,000	290	0.3	652,560	192,270	460,300	29.5	3.5	3.0	5.5
More than 1,000	120	0.1	3,261,400	1,088,990	2,172,420	33.4	7.1	5.9	12.7
All	87,370	100.0	62,000	11,660	50,340	18.8	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 T22-0042
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2022 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	820	1.3	4,930	140	4,790	2.8	0.0	0.0	0.0
10-20	1,720	2.8	15,340	350	14,990	2.3	0.2	0.3	0.0
20-30	2,970	4.8	25,300	560	24,740	2.2	0.6	0.8	0.1
30-40	2,930	4.8	35,030	790	34,240	2.3	0.8	1.0	0.1
40-50	2,740	4.5	44,960	1,750	43,210	3.9	1.0	1.2	0.2
50-75	5,780	9.4	62,550	4,650	57,900	7.4	2.9	3.4	1.0
75-100	6,440	10.5	87,610	9,640	77,970	11.0	4.6	5.2	2.4
100-200	19,630	32.0	145,250	23,280	121,970	16.0	23.1	24.6	17.4
200-500	14,860	24.2	288,570	62,650	225,920	21.7	34.7	34.5	35.4
500-1,000	2,140	3.5	662,020	168,360	493,660	25.4	11.5	10.9	13.7
More than 1,000	870	1.4	2,911,370	890,590	2,020,780	30.6	20.6	18.2	29.6
All	61,420	100.0	201,050	42,840	158,210	21.3	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 T22-0042
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2022 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	490	2.2	6,410	-860	7,270	-13.3	0.2	0.3	-0.2
10-20	1,903	8.6	15,763	-1,860	17,630	-11.8	1.9	2.5	-1.7
20-30	2,932	13.2	25,216	-2,010	27,220	-8.0	4.7	5.9	-2.9
30-40	3,141	14.1	34,808	-550	35,360	-1.6	7.0	8.2	-0.9
40-50	2,651	11.9	44,753	1,980	42,780	4.4	7.6	8.3	2.6
50-75	4,431	20.0	61,270	5,780	55,490	9.4	17.3	18.0	12.5
75-100	2,697	12.1	85,921	10,870	75,050	12.7	14.8	14.9	14.3
100-200	3,271	14.7	133,150	23,860	109,290	17.9	27.8	26.2	38.2
200-500	589	2.7	265,188	60,660	204,520	22.9	10.0	8.8	17.5
500-1,000	43	0.2	654,855	187,360	467,490	28.6	1.8	1.5	3.9
More than 1,000	19	0.1	5,869,288	1,833,220	4,036,070	31.2	7.0	5.5	16.6
All	22,214	100.0	70,565	9,210	61,360	13.1	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 T22-0042
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2022 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	780	1.6	6,640	-990	7,630	-14.9	0.1	0.1	-0.1
10-20	2,810	5.7	15,700	-2,040	17,740	-13.0	0.6	0.8	-0.4
20-30	4,230	8.5	25,210	-1,880	27,090	-7.4	1.4	1.8	-0.5
30-40	4,480	9.0	34,880	-410	35,290	-1.2	2.0	2.5	-0.1
40-50	3,700	7.5	44,770	1,770	42,990	4.0	2.1	2.6	0.4
50-75	6,530	13.2	61,700	5,580	56,120	9.1	5.1	5.9	2.2
75-100	4,770	9.6	86,930	10,790	76,130	12.4	5.3	5.8	3.2
100-200	11,730	23.7	143,790	24,690	119,090	17.2	21.5	22.5	17.8
200-500	8,540	17.2	287,800	64,250	223,550	22.3	31.3	30.7	33.8
500-1,000	1,280	2.6	664,800	173,690	491,110	26.1	10.8	10.1	13.7
More than 1,000	530	1.1	2,960,420	914,690	2,045,730	30.9	20.0	17.4	29.8
All	49,620	100.0	158,100	32,760	125,340	20.7	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 T22-0042
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2022 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	1,260	2.7	5,800	120	5,680	2.1	0.2	0.2	0.0
10-20	6,120	13.4	15,600	180	15,420	1.1	2.1	2.5	0.2
20-30	5,600	12.2	24,790	540	24,250	2.2	3.1	3.6	0.4
30-40	4,690	10.2	34,980	1,120	33,860	3.2	3.6	4.2	0.7
40-50	3,960	8.6	44,910	1,950	42,950	4.4	3.9	4.5	1.1
50-75	6,730	14.7	61,510	4,060	57,460	6.6	9.1	10.2	3.7
75-100	4,900	10.7	86,910	8,240	78,670	9.5	9.4	10.1	5.5
100-200	8,130	17.8	137,290	18,490	118,800	13.5	24.7	25.4	20.6
200-500	3,120	6.8	288,540	55,560	232,990	19.3	19.9	19.1	23.7
500-1,000	460	1.0	653,500	159,000	494,500	24.3	6.7	6.0	10.1
More than 1,000	230	0.5	3,472,080	1,073,720	2,398,370	30.9	17.4	14.3	33.3
All	45,790	100.0	98,890	15,930	82,950	16.1	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 :

<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

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