

Table T22-0044
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2023 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	8,140	4.6	5,700	290	5,410	5.0	0.2	0.3	0.1
10-20	19,220	10.9	15,710	480	15,230	3.0	1.5	1.8	0.2
20-30	18,230	10.4	25,650	1,040	24,610	4.0	2.3	2.7	0.5
30-40	15,450	8.8	35,950	2,300	33,640	6.4	2.7	3.1	0.9
40-50	13,600	7.7	46,200	4,170	42,030	9.0	3.0	3.4	1.4
50-75	25,040	14.2	63,610	7,800	55,810	12.3	7.7	8.4	4.7
75-100	18,410	10.5	89,580	13,240	76,340	14.8	7.9	8.5	5.8
100-200	33,840	19.2	145,020	25,900	119,120	17.9	23.6	24.3	20.9
200-500	18,900	10.7	296,390	66,320	230,070	22.4	26.9	26.2	29.9
500-1,000	2,660	1.5	679,790	177,880	501,910	26.2	8.7	8.0	11.3
More than 1,000	1,060	0.6	3,083,130	967,230	2,115,900	31.4	15.6	13.4	24.3
All	176,010	100.0	118,280	23,850	94,430	20.2	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 T22-0044
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2023 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	6,730	7.7	5,710	380	5,340	6.6	0.7	0.8	0.2
10-20	15,470	17.7	15,620	770	14,850	4.9	4.3	5.0	1.1
20-30	12,220	13.9	25,440	1,850	23,580	7.3	5.5	6.3	2.1
30-40	9,170	10.5	35,970	3,680	32,290	10.2	5.8	6.5	3.2
40-50	7,770	8.9	46,260	5,660	40,600	12.2	6.4	6.9	4.1
50-75	14,090	16.1	63,430	9,430	54,000	14.9	15.8	16.6	12.4
75-100	8,450	9.7	89,220	16,150	73,070	18.1	13.3	13.5	12.8
100-200	9,910	11.3	137,600	29,770	107,830	21.6	24.1	23.3	27.6
200-500	2,590	3.0	290,040	72,840	217,210	25.1	13.3	12.3	17.7
500-1,000	310	0.4	669,030	196,790	472,240	29.4	3.6	3.1	5.6
More than 1,000	130	0.1	3,204,760	1,095,340	2,109,430	34.2	7.1	5.8	12.9
All	87,620	100.0	64,580	12,200	52,380	18.9	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 T22-0044
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2023 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	800	1.3	4,930	180	4,750	3.7	0.0	0.0	0.0
10-20	1,620	2.6	15,830	410	15,420	2.6	0.2	0.2	0.0
20-30	2,800	4.5	26,180	590	25,590	2.3	0.6	0.7	0.1
30-40	2,780	4.5	35,990	780	35,210	2.2	0.8	1.0	0.1
40-50	2,750	4.5	46,190	1,700	44,490	3.7	1.0	1.2	0.2
50-75	5,750	9.3	64,330	4,820	59,510	7.5	2.9	3.4	1.0
75-100	6,430	10.4	90,260	9,880	80,380	10.9	4.5	5.1	2.3
100-200	19,760	32.0	150,110	23,960	126,150	16.0	22.9	24.5	17.0
200-500	15,410	25.0	298,310	65,200	233,110	21.9	35.4	35.3	36.1
500-1,000	2,270	3.7	681,100	174,890	506,220	25.7	11.9	11.3	14.3
More than 1,000	890	1.4	2,920,910	904,130	2,016,780	31.0	19.9	17.5	28.8
All	61,780	100.0	210,030	45,060	164,970	21.5	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

(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 T22-0044
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2023 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	6,590	-930	7,520	-14.1	0.2	0.3	-0.2
10-20	1,901	8.5	16,268	-1,970	18,240	-12.1	1.9	2.4	-1.7
20-30	2,906	13.0	25,996	-2,200	28,190	-8.5	4.6	5.7	-2.9
30-40	3,099	13.8	35,872	-750	36,630	-2.1	6.7	7.9	-1.1
40-50	2,621	11.7	46,136	1,930	44,210	4.2	7.3	8.1	2.3
50-75	4,443	19.8	63,151	5,940	57,210	9.4	16.9	17.7	12.1
75-100	2,861	12.8	88,823	11,260	77,560	12.7	15.3	15.4	14.8
100-200	3,380	15.1	138,026	24,680	113,350	17.9	28.2	26.6	38.3
200-500	632	2.8	275,077	63,540	211,530	23.1	10.5	9.3	18.4
500-1,000	45	0.2	676,254	194,290	481,960	28.7	1.8	1.5	4.0
More than 1,000	20	0.1	5,551,961	1,769,810	3,782,150	31.9	6.6	5.1	15.9
All	22,446	100.0	73,798	9,700	64,090	13.2	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 T22-0044
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2023 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	770	1.6	6,850	-1,030	7,880	-15.0	0.1	0.1	-0.1
10-20	2,730	5.5	16,230	-2,120	18,350	-13.1	0.5	0.8	-0.3
20-30	4,110	8.3	26,020	-2,060	28,080	-7.9	1.3	1.8	-0.5
30-40	4,390	8.9	35,990	-590	36,580	-1.7	1.9	2.5	-0.2
40-50	3,570	7.2	46,140	1,750	44,400	3.8	2.0	2.4	0.4
50-75	6,450	13.0	63,540	5,730	57,810	9.0	5.0	5.7	2.2
75-100	4,870	9.8	89,650	11,110	78,540	12.4	5.3	5.9	3.2
100-200	11,660	23.6	148,670	25,500	123,170	17.2	21.1	22.1	17.3
200-500	8,830	17.8	297,850	66,920	230,930	22.5	32.1	31.4	34.5
500-1,000	1,360	2.8	682,780	179,800	502,990	26.3	11.3	10.5	14.3
More than 1,000	540	1.1	2,967,810	926,820	2,040,990	31.2	19.5	16.9	29.1
All	49,510	100.0	165,790	34,640	131,150	20.9	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

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 T22-0044
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2023 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	1,180	2.5	5,650	120	5,540	2.1	0.1	0.2	0.0
10-20	5,900	12.6	16,090	200	15,900	1.2	2.0	2.3	0.2
20-30	5,670	12.1	25,490	580	24,900	2.3	3.0	3.5	0.4
30-40	4,740	10.1	35,960	1,220	34,740	3.4	3.5	4.1	0.7
40-50	4,180	8.9	46,100	2,020	44,080	4.4	4.0	4.6	1.1
50-75	7,010	15.0	63,310	4,290	59,010	6.8	9.2	10.3	3.8
75-100	5,040	10.7	89,470	8,460	81,000	9.5	9.3	10.1	5.4
100-200	8,540	18.2	141,550	19,210	122,340	13.6	25.1	25.9	20.9
200-500	3,320	7.1	297,100	58,160	238,940	19.6	20.4	19.6	24.6
500-1,000	480	1.0	673,610	165,400	508,200	24.6	6.7	6.0	10.1
More than 1,000	230	0.5	3,433,170	1,081,940	2,351,230	31.5	16.6	13.6	32.1
All	46,910	100.0	102,840	16,730	86,110	16.3	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

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) 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.