

Table T22-0047
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 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	46,860	26.3	19,460	740	18,730	3.8	4.1	4.9	0.8
Second Quintile	39,790	22.3	48,540	4,410	44,120	9.1	8.6	9.8	3.9
Middle Quintile	36,580	20.5	89,280	12,710	76,570	14.2	14.6	15.7	10.4
Fourth Quintile	29,560	16.6	157,530	28,120	129,410	17.9	20.8	21.4	18.6
Top Quintile	24,110	13.5	480,980	122,690	358,300	25.5	51.9	48.3	66.1
All	178,380	100.0	125,370	25,100	100,270	20.0	100.0	100.0	100.0
Addendum									
80-90	12,450	7.0	255,020	53,540	201,490	21.0	14.2	14.0	14.9
90-95	6,050	3.4	364,290	84,190	280,100	23.1	9.9	9.5	11.4
95-99	4,530	2.5	627,480	160,560	466,920	25.6	12.7	11.8	16.2
Top 1 Percent	1,080	0.6	3,137,060	980,510	2,156,550	31.3	15.1	13.0	23.6
Top 0.1 Percent	110	0.1	14,061,780	4,468,300	9,593,480	31.8	7.0	6.0	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:

<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% \$31,200; 40% \$61,200; 60% \$108,700; 80% \$196,900; 90% \$287,200; 95% \$413,900; 99% \$1,000,800; 99.9% \$4,500,100.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2025 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	39,120	21.9	18,490	140	18,350	0.8	3.2	4.0	0.1
Second Quintile	37,490	21.0	43,610	3,500	40,100	8.0	7.3	8.4	2.9
Middle Quintile	36,470	20.5	79,770	10,350	69,420	13.0	13.0	14.2	8.4
Fourth Quintile	33,370	18.7	137,490	23,950	113,530	17.4	20.5	21.2	17.9
Top Quintile	30,440	17.1	410,830	103,490	307,340	25.2	55.9	52.3	70.4
All	178,380	100.0	125,370	25,100	100,270	20.0	100.0	100.0	100.0
Addendum									
80-90	15,620	8.8	218,380	45,400	172,980	20.8	15.3	15.1	15.8
90-95	7,680	4.3	314,220	71,390	242,830	22.7	10.8	10.4	12.3
95-99	5,810	3.3	539,040	135,890	403,150	25.2	14.0	13.1	17.7
Top 1 Percent	1,320	0.7	2,689,980	836,320	1,853,650	31.1	15.9	13.7	24.6
Top 0.1 Percent	130	0.1	12,228,030	3,885,850	8,342,180	31.8	7.3	6.3	11.6

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:

<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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2025 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	25,280	28.5	14,910	700	14,220	4.7	6.2	7.3	1.6
Second Quintile	20,960	23.7	34,790	3,330	31,460	9.6	12.0	13.3	6.1
Middle Quintile	18,560	20.9	61,630	8,560	53,080	13.9	18.8	19.9	14.0
Fourth Quintile	13,900	15.7	100,910	18,700	82,210	18.5	23.0	23.1	22.9
Top Quintile	9,110	10.3	266,440	68,880	197,560	25.9	39.9	36.3	55.2
All	88,630	100.0	68,710	12,830	55,880	18.7	100.0	100.0	100.0
Addendum									
80-90	5,080	5.7	156,520	34,330	122,190	21.9	13.1	12.5	15.3
90-95	2,160	2.4	225,660	53,070	172,590	23.5	8.0	7.5	10.1
95-99	1,570	1.8	375,940	98,450	277,490	26.2	9.7	8.8	13.6
Top 1 Percent	310	0.4	1,794,560	594,420	1,200,140	33.1	9.2	7.5	16.2
Top 0.1 Percent	30	0.0	8,233,020	2,786,370	5,446,650	33.8	4.2	3.4	7.6

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 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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2025 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	6,330	10.1	24,910	340	24,570	1.4	1.1	1.4	0.1
Second Quintile	8,380	13.4	57,060	3,760	53,310	6.6	3.4	4.1	1.1
Middle Quintile	12,020	19.2	103,800	12,350	91,450	11.9	9.0	10.1	5.0
Fourth Quintile	15,880	25.4	170,120	28,220	141,900	16.6	19.4	20.6	15.1
Top Quintile	19,410	31.1	480,210	119,690	360,530	24.9	67.1	64.0	78.5
All	62,490	100.0	222,380	47,380	175,000	21.3	100.0	100.0	100.0
Addendum									
80-90	9,450	15.1	254,110	51,520	202,580	20.3	17.3	17.5	16.5
90-95	5,040	8.1	356,770	80,210	276,560	22.5	13.0	12.8	13.7
95-99	3,980	6.4	609,440	151,880	457,570	24.9	17.5	16.7	20.4
Top 1 Percent	930	1.5	2,903,590	891,690	2,011,910	30.7	19.4	17.1	27.9
Top 0.1 Percent	90	0.1	13,024,310	4,094,620	8,929,690	31.4	8.5	7.4	12.5

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

(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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2025 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	7,020	30.9	25,740	-2,160	27,900	-8.4	10.1	12.7	-6.4
Second Quintile	7,170	31.5	54,090	3,450	50,640	6.4	21.7	23.5	10.4
Middle Quintile	4,840	21.3	92,380	11,990	80,390	13.0	25.0	25.1	24.4
Fourth Quintile	2,590	11.4	145,100	26,990	118,110	18.6	21.0	19.7	29.4
Top Quintile	1,080	4.8	363,740	92,520	271,220	25.4	22.1	19.0	42.1
All	22,750	100.0	78,470	10,450	68,020	13.3	100.0	100.0	100.0
Addendum									
80-90	670	2.9	219,460	48,020	171,440	21.9	8.2	7.4	13.5
90-95	280	1.2	286,000	63,660	222,340	22.3	4.5	4.0	7.5
95-99	110	0.5	519,500	139,310	380,190	26.8	3.2	2.7	6.4
Top 1 Percent	30	0.1	3,893,000	1,233,330	2,659,670	31.7	6.2	4.9	14.8
Top 0.1 Percent	0	0.0	23,711,070	7,615,350	16,095,720	32.1	4.1	3.2	9.8

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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2025 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	10,630	21.4	26,620	-1,930	28,550	-7.2	3.2	4.4	-1.1
Second Quintile	10,830	21.8	58,740	4,290	54,450	7.3	7.3	8.5	2.5
Middle Quintile	9,690	19.5	109,350	15,170	94,180	13.9	12.1	13.2	8.0
Fourth Quintile	9,420	19.0	188,640	35,600	153,040	18.9	20.4	20.9	18.4
Top Quintile	8,910	17.9	559,650	147,710	411,940	26.4	57.1	53.2	72.0
All	49,710	100.0	175,640	36,770	138,870	20.9	100.0	100.0	100.0
Addendum									
80-90	4,560	9.2	289,680	64,100	225,580	22.1	15.1	14.9	16.0
90-95	2,170	4.4	414,400	99,150	315,260	23.9	10.3	9.9	11.8
95-99	1,740	3.5	716,200	190,590	525,620	26.6	14.3	13.2	18.1
Top 1 Percent	440	0.9	3,430,370	1,076,270	2,354,100	31.4	17.4	15.1	26.1
Top 0.1 Percent	40	0.1	15,604,040	4,933,260	10,670,770	31.6	7.7	6.7	11.6

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

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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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 T22-0047
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2025 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	9,510	19.4	18,300	230	18,060	1.3	3.3	3.8	0.3
Second Quintile	12,110	24.7	39,870	1,280	38,580	3.2	9.1	10.4	1.8
Middle Quintile	11,270	22.9	73,840	5,360	68,480	7.3	15.6	17.2	7.2
Fourth Quintile	8,700	17.7	125,160	14,810	110,340	11.8	20.4	21.4	15.2
Top Quintile	6,920	14.1	396,870	91,410	305,460	23.0	51.6	47.2	74.8
All	49,140	100.0	108,440	17,220	91,220	15.9	100.0	100.0	100.0
Addendum									
80-90	3,600	7.3	197,190	31,740	165,450	16.1	13.3	13.3	13.5
90-95	1,670	3.4	283,710	53,130	230,580	18.7	8.9	8.6	10.5
95-99	1,320	2.7	491,230	110,780	380,450	22.6	12.2	11.2	17.3
Top 1 Percent	340	0.7	2,698,760	835,380	1,863,380	31.0	17.2	14.1	33.6
Top 0.1 Percent	40	0.1	11,154,580	3,560,700	7,593,880	31.9	9.0	7.3	18.2

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

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% \$22,100; 40% \$42,900; 60% \$72,800; 80% \$121,000; 90% \$176,100; 95% \$247,900; 99% \$583,000; 99.9% \$2,596,900.

(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.