

**Table T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2032 <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>	49,970	25.8	25,460	1,130	24,340	4.4	4.1	4.9	0.9
<b>Second Quintile</b>	42,960	22.2	62,920	6,380	56,540	10.1	8.7	9.9	4.2
<b>Middle Quintile</b>	40,260	20.8	115,900	18,040	97,860	15.6	15.0	16.0	11.1
<b>Fourth Quintile</b>	32,290	16.7	206,550	39,890	166,660	19.3	21.4	21.8	19.7
<b>Top Quintile</b>	26,410	13.7	599,170	158,330	440,840	26.4	50.8	47.3	63.9
<b>All</b>	193,510	100.0	161,130	33,810	127,330	21.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	13,570	7.0	332,300	74,070	258,230	22.3	14.5	14.2	15.4
<b>90-95</b>	6,590	3.4	471,130	115,540	355,590	24.5	10.0	9.5	11.6
<b>95-99</b>	5,020	2.6	784,410	215,190	569,220	27.4	12.6	11.6	16.5
<b>Top 1 Percent</b>	1,230	0.6	3,474,350	1,085,390	2,388,960	31.2	13.7	11.9	20.4
<b>Top 0.1 Percent</b>	120	0.1	14,379,220	4,541,780	9,837,450	31.6	5.7	4.9	8.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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% \$34,300; 40% \$67,500; 60% \$120,700; 80% \$219,200; 90% \$317,100; 95% \$447,800; 99% \$1,019,900; 99.9% \$4,879,900.

(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2032 <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>	41,780	21.6	24,190	530	23,650	2.2	3.2	4.0	0.3
<b>Second Quintile</b>	41,150	21.3	56,670	5,300	51,380	9.3	7.5	8.6	3.3
<b>Middle Quintile</b>	39,900	20.6	104,630	14,780	89,850	14.1	13.4	14.6	9.0
<b>Fourth Quintile</b>	35,800	18.5	181,540	34,180	147,350	18.8	20.8	21.4	18.7
<b>Top Quintile</b>	33,270	17.2	514,640	134,450	380,200	26.1	54.9	51.3	68.4
<b>All</b>	193,510	100.0	161,130	33,810	127,330	21.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	16,840	8.7	286,430	63,220	223,210	22.1	15.5	15.3	16.3
<b>90-95</b>	8,360	4.3	404,730	97,720	307,010	24.1	10.9	10.4	12.5
<b>95-99</b>	6,530	3.4	669,870	180,710	489,150	27.0	14.0	13.0	18.0
<b>Top 1 Percent</b>	1,530	0.8	2,964,740	921,710	2,043,030	31.1	14.6	12.7	21.6
<b>Top 0.1 Percent</b>	150	0.1	12,714,670	4,013,410	8,701,270	31.6	6.0	5.2	9.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2032 <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>	26,650	27.9	19,440	950	18,490	4.9	6.0	7.1	1.5
<b>Second Quintile</b>	23,240	24.3	45,740	4,370	41,370	9.6	12.3	13.8	6.0
<b>Middle Quintile</b>	20,240	21.2	82,150	12,040	70,100	14.7	19.2	20.4	14.5
<b>Fourth Quintile</b>	14,430	15.1	132,810	26,360	106,450	19.9	22.2	22.0	22.6
<b>Top Quintile</b>	10,070	10.5	344,630	92,270	252,360	26.8	40.1	36.4	55.1
<b>All</b>	95,550	100.0	90,590	17,630	72,960	19.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,380	5.6	206,090	48,450	157,640	23.5	12.8	12.2	15.5
<b>90-95</b>	2,460	2.6	291,970	71,970	220,000	24.7	8.3	7.8	10.5
<b>95-99</b>	1,860	1.9	476,500	132,380	344,120	27.8	10.2	9.2	14.6
<b>Top 1 Percent</b>	380	0.4	2,009,400	650,450	1,358,960	32.4	8.8	7.4	14.6
<b>Top 0.1 Percent</b>	30	0.0	9,372,560	3,129,670	6,242,900	33.4	3.5	2.9	6.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2032 <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>	6,570	9.8	32,760	810	31,960	2.5	1.1	1.4	0.1
<b>Second Quintile</b>	9,120	13.5	73,580	5,520	68,060	7.5	3.5	4.2	1.2
<b>Middle Quintile</b>	13,030	19.4	134,970	17,430	117,540	12.9	9.2	10.3	5.3
<b>Fourth Quintile</b>	17,190	25.5	223,980	40,300	183,680	18.0	20.1	21.2	16.3
<b>Top Quintile</b>	20,920	31.1	603,290	156,330	446,960	25.9	66.0	62.9	76.9
<b>All</b>	67,340	100.0	284,090	63,180	220,900	22.2	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	10,210	15.2	332,700	71,320	261,370	21.4	17.8	18.0	17.1
<b>90-95</b>	5,330	7.9	464,360	111,250	353,110	24.0	12.9	12.6	13.9
<b>95-99</b>	4,330	6.4	762,560	203,760	558,800	26.7	17.3	16.3	20.7
<b>Top 1 Percent</b>	1,050	1.6	3,283,050	1,016,090	2,266,960	31.0	18.0	16.0	25.1
<b>Top 0.1 Percent</b>	100	0.2	13,591,380	4,274,270	9,317,110	31.5	7.3	6.4	10.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2032 <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>	7,880	32.1	33,320	-1,260	34,570	-3.8	10.7	13.1	-2.6
<b>Second Quintile</b>	7,530	30.7	70,680	7,460	63,220	10.6	21.7	22.9	14.9
<b>Middle Quintile</b>	5,130	20.9	120,960	18,430	102,530	15.2	25.3	25.3	25.1
<b>Fourth Quintile</b>	2,800	11.4	191,480	39,070	152,410	20.4	21.8	20.5	29.0
<b>Top Quintile</b>	1,180	4.8	426,660	107,060	319,600	25.1	20.5	18.1	33.5
<b>All</b>	24,560	100.0	99,960	15,330	84,630	15.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	720	2.9	287,340	65,970	221,370	23.0	8.4	7.6	12.6
<b>90-95</b>	300	1.2	364,360	83,110	281,250	22.8	4.4	4.1	6.6
<b>95-99</b>	130	0.5	640,660	171,240	469,420	26.7	3.4	2.9	5.9
<b>Top 1 Percent</b>	30	0.1	3,102,770	941,490	2,161,290	30.3	4.3	3.5	8.5
<b>Top 0.1 Percent</b>	0	0.0	16,846,300	5,097,000	11,749,310	30.3	2.0	1.7	4.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

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(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) 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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2032 <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>	11,780	22.4	34,270	-1,040	35,310	-3.0	3.4	4.5	-0.5
<b>Second Quintile</b>	11,200	21.3	76,110	8,290	67,820	10.9	7.2	8.3	3.5
<b>Middle Quintile</b>	9,830	18.7	143,220	22,810	120,410	15.9	11.9	12.9	8.5
<b>Fourth Quintile</b>	10,000	19.0	248,330	51,160	197,170	20.6	21.0	21.5	19.3
<b>Top Quintile</b>	9,640	18.3	692,300	189,910	502,390	27.4	56.5	52.8	69.0
<b>All</b>	52,680	100.0	224,430	50,340	174,080	22.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,910	9.3	378,730	88,440	290,290	23.4	15.7	15.6	16.4
<b>90-95</b>	2,370	4.5	536,610	138,070	398,550	25.7	10.8	10.3	12.4
<b>95-99</b>	1,890	3.6	890,540	252,840	637,710	28.4	14.2	13.1	18.0
<b>Top 1 Percent</b>	470	0.9	3,965,740	1,261,440	2,704,300	31.8	15.7	13.8	22.3
<b>Top 0.1 Percent</b>	50	0.1	15,559,590	4,920,830	10,638,760	31.6	6.4	5.7	9.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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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(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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

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(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 T22-0051**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2032 <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	
<b>Lowest Quintile</b>	10,310	18.2	24,110	300	23,820	1.2	3.2	3.8	0.2
<b>Second Quintile</b>	14,860	26.2	52,410	1,760	50,650	3.4	10.0	11.6	2.1
<b>Middle Quintile</b>	13,970	24.6	96,630	8,020	88,610	8.3	17.4	19.1	8.8
<b>Fourth Quintile</b>	9,580	16.9	164,650	21,660	142,990	13.2	20.3	21.1	16.4
<b>Top Quintile</b>	7,380	13.0	514,280	123,960	390,320	24.1	48.9	44.3	72.0
<b>All</b>	56,810	100.0	136,680	22,340	114,330	16.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,730	6.6	258,660	45,540	213,120	17.6	12.4	12.2	13.4
<b>90-95</b>	1,720	3.0	363,800	71,610	292,190	19.7	8.1	7.7	9.7
<b>95-99</b>	1,470	2.6	618,460	153,450	465,010	24.8	11.7	10.5	17.8
<b>Top 1 Percent</b>	450	0.8	2,849,430	871,820	1,977,610	30.6	16.6	13.8	31.1
<b>Top 0.1 Percent</b>	50	0.1	11,619,530	3,677,310	7,942,220	31.7	7.6	6.2	14.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

\* 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% \$24,700; 40% \$48,200; 60% \$82,100; 80% \$135,400; 90% \$195,200; 95% \$269,600; 99% \$613,200; 99.9% \$2,689,300.

(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.