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Table T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2032 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Lowest Quintile	31.7	-500	1.3	780	0.6	2.2	-150	-0.6	3.8
Second Quintile	68.4	-900	7.3	980	1.0	7.0	-550	-0.9	9.3
Middle Quintile	80.4	-1,820	14.0	1,660	1.3	14.7	-1,230	-1.1	14.5
Fourth Quintile	79.2	-3,390	19.5	2,670	1.3	20.7	-2,160	-1.1	18.3
Top Quintile	79.6	-12,130	19.9	11,410	1.7	57.9	-7,390	-1.2	25.2
All	64.2	-3,500	10.9	4,690	1.4	100.0	-1,740	-1.1	19.9
Addendum									
80-90	77.0	-4,860	22.5	3,360	1.2	12.0	-2,990	-0.9	21.4
90-95	81.2	-8,460	18.5	4,200	1.7	11.9	-6,090	-1.3	23.2
95-99	86.7	-19,560	12.9	10,640	2.7	23.2	-15,580	-2.0	25.5
Top 1 Percent	71.9	-83,750	27.7	110,660	1.2	10.8	-29,490	-0.9	30.4
Top 0.1 Percent	59.7	-389,410	40.3	504,980	0.3	1.1	-28,920	-0.2	31.4

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

Number of AMT Taxpayers (millions). Baseline: 9.7

Proposal: 0.3

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2032 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	31.7	1.3	0.6	2.2	-150	-13.2	-0.1	0.8	-0.6	3.8
Second Quintile	68.4	7.3	1.0	7.0	-550	-8.6	-0.2	4.0	-0.9	9.3
Middle Quintile	80.4	14.0	1.3	14.7	-1,230	-6.8	-0.2	10.9	-1.1	14.5
Fourth Quintile	79.2	19.5	1.3	20.7	-2,160	-5.4	-0.1	19.6	-1.1	18.3
Top Quintile	79.6	19.9	1.7	57.9	-7,390	-4.7	0.3	64.3	-1.2	25.2
All	64.2	10.9	1.4	100.0	-1,740	-5.2	0.0	100.0	-1.1	19.9
Addendum										
80-90	77.0	22.5	1.2	12.0	-2,990	-4.0	0.2	15.6	-0.9	21.4
90-95	81.2	18.5	1.7	11.9	-6,090	-5.3	0.0	11.6	-1.3	23.2
95-99	86.7	12.9	2.7	23.2	-15,580	-7.2	-0.4	16.2	-2.0	25.5
Top 1 Percent	71.9	27.7	1.2	10.8	-29,490	-2.7	0.5	20.9	-0.9	30.4
Top 0.1 Percent	59.7	40.3	0.3	1.1	-28,920	-0.6	0.4	9.0	-0.2	31.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	49,970	25.8	25,460	4.1	1,130	0.9	24,340	4.9	4.4	
Second Quintile	42,960	22.2	62,920	8.7	6,380	4.2	56,540	9.9	10.1	
Middle Quintile	40,260	20.8	115,900	15.0	18,040	11.1	97,860	16.0	15.6	
Fourth Quintile	32,290	16.7	206,550	21.4	39,890	19.7	166,660	21.8	19.3	
Top Quintile	26,410	13.7	599,170	50.8	158,330	63.9	440,840	47.3	26.4	
All	#####	100.0	161,130	100.0	33,810	100.0	127,330	100.0	21.0	
Addendum										
80-90	13,570	7.0	332,300	14.5	74,070	15.4	258,230	14.2	22.3	
90-95	6,590	3.4	471,130	10.0	115,540	11.6	355,590	9.5	24.5	
95-99	5,020	2.6	784,410	12.6	215,190	16.5	569,220	11.6	27.4	
Top 1 Percent	1,230	0.6	3,474,350	13.7	1,085,390	20.4	2,388,960	11.9	31.2	
Top 0.1 Percent	120	0.1	14,379,220	5.7	4,541,780	8.6	9,837,450	4.9	31.6	

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

Number of AMT Taxpayers (millions). Baseline: 9.7 Proposal: 0.3

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	31.4	1.6	0.8	2.5	-200	-37.2	-0.1	0.2	-0.8	1.4
Second Quintile	59.5	5.4	0.8	5.1	-420	-7.9	-0.1	3.2	-0.7	8.6
Middle Quintile	79.3	12.3	1.2	12.6	-1,060	-7.2	-0.2	8.8	-1.0	13.1
Fourth Quintile	79.9	18.1	1.3	19.6	-1,840	-5.4	-0.1	18.7	-1.0	17.8
Top Quintile	79.1	20.2	1.7	62.8	-6,360	-4.7	0.3	68.7	-1.2	24.9
All	64.2	10.9	1.4	100.0	-1,740	-5.2	0.0	100.0	-1.1	19.9
Addendum										
80-90	78.3	20.9	1.3	13.9	-2,780	-4.4	0.1	16.4	-1.0	21.1
90-95	81.2	18.1	1.7	13.0	-5,250	-5.4	0.0	12.5	-1.3	22.9
95-99	80.9	18.6	2.6	24.7	-12,720	-7.0	-0.4	17.7	-1.9	25.1
Top 1 Percent	68.3	31.1	1.2	11.2	-24,720	-2.7	0.6	22.1	-0.8	30.3
Top 0.1 Percent	57.4	42.5	0.3	1.1	-25,350	-0.6	0.4	9.5	-0.2	31.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	41,780	21.6	24,190	3.2	530	0.3	23,650	4.0	2.2	
Second Quintile	41,150	21.3	56,670	7.5	5,300	3.3	51,380	8.6	9.3	
Middle Quintile	39,900	20.6	104,630	13.4	14,780	9.0	89,850	14.6	14.1	
Fourth Quintile	35,800	18.5	181,540	20.8	34,180	18.7	147,350	21.4	18.8	
Top Quintile	33,270	17.2	514,640	54.9	134,450	68.4	380,200	51.3	26.1	
All	#####	100.0	161,130	100.0	33,810	100.0	127,330	100.0	21.0	
Addendum										
80-90	16,840	8.7	286,430	15.5	63,220	16.3	223,210	15.3	22.1	
90-95	8,360	4.3	404,730	10.9	97,720	12.5	307,010	10.4	24.1	
95-99	6,530	3.4	669,870	14.0	180,710	18.0	489,150	13.0	27.0	
Top 1 Percent	1,530	0.8	2,964,740	14.6	921,710	21.6	2,043,030	12.7	31.1	
Top 0.1 Percent	150	0.1	12,714,670	6.0	4,013,410	9.1	8,701,270	5.2	31.6	

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

Number of AMT Taxpayers (millions). Baseline: 9.7 Proposal: 0.3

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	19.2	1.0	0.3	1.8	-50	-5.4	0.0	1.5	-0.3	4.6
Second Quintile	54.7	4.2	0.6	6.9	-230	-5.3	0.0	6.0	-0.5	9.1
Middle Quintile	78.9	11.1	1.2	21.5	-820	-6.8	-0.3	14.1	-1.0	13.7
Fourth Quintile	81.4	15.5	1.4	28.0	-1,500	-5.7	-0.3	22.3	-1.1	18.7
Top Quintile	69.9	28.3	1.3	42.6	-3,280	-3.6	0.6	55.8	-1.0	25.8
All	55.1	9.0	1.1	100.0	-810	-4.6	0.0	100.0	-0.9	18.6
Addendum										
80-90	76.2	21.9	1.6	17.4	-2,500	-5.2	-0.1	15.4	-1.2	22.3
90-95	71.2	26.8	1.3	9.1	-2,860	-4.0	0.1	10.6	-1.0	23.7
95-99	55.2	43.7	1.6	13.4	-5,600	-4.2	0.1	14.6	-1.2	26.6
Top 1 Percent	44.5	54.7	0.4	2.7	-5,610	-0.9	0.6	15.2	-0.3	32.1
Top 0.1 Percent	48.3	51.6	-0.3	-0.8	18,370	0.6	0.3	6.3	0.2	33.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,650	27.9	19,440	6.0	950	1.5	18,490	7.1	4.9	
Second Quintile	23,240	24.3	45,740	12.3	4,370	6.0	41,370	13.8	9.6	
Middle Quintile	20,240	21.2	82,150	19.2	12,040	14.5	70,100	20.4	14.7	
Fourth Quintile	14,430	15.1	132,810	22.2	26,360	22.6	106,450	22.0	19.9	
Top Quintile	10,070	10.5	344,630	40.1	92,270	55.1	252,360	36.4	26.8	
All	95,550	100.0	90,590	100.0	17,630	100.0	72,960	100.0	19.5	
Addendum										
80-90	5,380	5.6	206,090	12.8	48,450	15.5	157,640	12.2	23.5	
90-95	2,460	2.6	291,970	8.3	71,970	10.5	220,000	7.8	24.7	
95-99	1,860	1.9	476,500	10.2	132,380	14.6	344,120	9.2	27.8	
Top 1 Percent	380	0.4	2,009,400	8.8	650,450	14.6	1,358,960	7.4	32.4	
Top 0.1 Percent	30	0.0	9,372,560	3.5	3,129,670	6.0	6,242,900	2.9	33.4	

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax. 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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	25.5	3.1	0.7	0.6	-210	-26.3	0.0	0.1	-0.7	1.8
Second Quintile	44.3	6.4	0.5	1.4	-340	-6.2	0.0	1.2	-0.5	7.0
Middle Quintile	76.4	14.1	1.0	7.0	-1,190	-6.8	-0.1	5.3	-0.9	12.0
Fourth Quintile	79.3	19.2	1.2	16.5	-2,140	-5.3	0.0	16.3	-1.0	17.0
Top Quintile	83.9	15.9	1.9	77.5	-8,260	-5.3	0.0	76.8	-1.4	24.5
All	69.7	13.8	1.5	100.0	-3,310	-5.2	0.0	100.0	-1.2	21.1
Addendum										
80-90	79.7	20.0	1.2	13.9	-3,030	-4.2	0.2	17.3	-0.9	20.5
90-95	86.4	13.4	1.9	15.6	-6,540	-5.9	-0.1	13.8	-1.4	22.6
95-99	92.0	7.7	2.9	31.5	-16,200	-8.0	-0.6	20.1	-2.1	24.6
Top 1 Percent	78.1	21.6	1.6	16.6	-35,200	-3.5	0.5	25.6	-1.1	29.9
Top 0.1 Percent	61.3	38.5	0.7	2.9	-62,320	-1.5	0.4	10.7	-0.5	31.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,570	9.8	32,760	1.1	810	0.1	31,960	1.4	2.5	
Second Quintile	9,120	13.5	73,580	3.5	5,520	1.2	68,060	4.2	7.5	
Middle Quintile	13,030	19.4	134,970	9.2	17,430	5.3	117,540	10.3	12.9	
Fourth Quintile	17,190	25.5	223,980	20.1	40,300	16.3	183,680	21.2	18.0	
Top Quintile	20,920	31.1	603,290	66.0	156,330	76.9	446,960	62.9	25.9	
All	67,340	100.0	284,090	100.0	63,180	100.0	220,900	100.0	22.2	
Addendum										
80-90	10,210	15.2	332,700	17.8	71,320	17.1	261,370	18.0	21.4	
90-95	5,330	7.9	464,360	12.9	111,250	13.9	353,110	12.6	24.0	
95-99	4,330	6.4	762,560	17.3	203,760	20.7	558,800	16.3	26.7	
Top 1 Percent	1,050	1.6	3,283,050	18.0	1,016,090	25.1	2,266,960	16.0	31.0	
Top 0.1 Percent	100	0.2	13,591,380	7.3	4,274,270	10.3	9,317,110	6.4	31.5	

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax. 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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	77.3	2.1	2.0	18.8	-700	55.3	-1.8	-4.4	-2.1	-5.9
Second Quintile	90.2	6.4	1.7	28.2	-1,090	-14.6	-1.1	13.8	-1.5	9.0
Middle Quintile	87.7	11.7	1.7	29.7	-1,690	-9.2	-0.4	24.7	-1.4	13.8
Fourth Quintile	75.8	23.9	1.2	17.8	-1,850	-4.7	1.0	30.0	-1.0	19.4
Top Quintile	66.1	33.1	0.4	5.6	-1,390	-1.3	2.3	35.9	-0.3	24.8
All	82.6	9.4	1.4	100.0	-1,190	-7.8	0.0	100.0	-1.2	14.1
Addendum										
80-90	69.9	29.5	0.7	4.0	-1,640	-2.5	0.7	13.3	-0.6	22.4
90-95	65.3	33.8	0.5	1.5	-1,410	-1.7	0.4	7.0	-0.4	22.4
95-99	51.5	47.1	0.2	0.5	-1,140	-0.7	0.5	6.3	-0.2	26.6
Top 1 Percent	50.6	48.9	-0.1	-0.3	2,940	0.3	0.7	9.2	0.1	30.4
Top 0.1 Percent	54.4	45.5	-0.1	-0.2	15,980	0.3	0.4	4.4	0.1	30.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

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

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax. 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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	75.0	4.4	1.8	5.1	-630	60.5	-0.3	-0.8	-1.8	-4.9
Second Quintile	87.3	9.3	1.5	7.7	-1,000	-12.1	-0.2	3.3	-1.3	9.6
Middle Quintile	85.7	13.6	1.5	12.0	-1,770	-7.8	-0.2	8.3	-1.2	14.7
Fourth Quintile	79.0	20.9	1.2	16.1	-2,340	-4.6	0.2	19.5	-0.9	19.7
Top Quintile	83.8	16.0	1.8	61.1	-9,210	-4.9	0.5	69.5	-1.3	26.1
All	81.8	12.4	1.6	100.0	-2,760	-5.5	0.0	100.0	-1.2	21.2
Addendum										
80-90	80.3	19.6	1.2	11.3	-3,350	-3.8	0.3	16.7	-0.9	22.5
90-95	88.0	11.9	2.2	14.5	-8,910	-6.5	-0.1	12.2	-1.7	24.1
95-99	90.4	9.4	2.8	23.4	-18,010	-7.1	-0.3	17.7	-2.0	26.4
Top 1 Percent	73.0	26.8	1.4	11.9	-36,850	-2.9	0.6	22.9	-0.9	30.9
Top 0.1 Percent	59.9	40.0	0.2	0.8	-23,350	-0.5	0.5	9.5	-0.2	31.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,780	22.4	34,270	3.4	-1,040	-0.5	35,310	4.5	-3.0	
Second Quintile	11,200	21.3	76,110	7.2	8,290	3.5	67,820	8.3	10.9	
Middle Quintile	9,830	18.7	143,220	11.9	22,810	8.5	120,410	12.9	15.9	
Fourth Quintile	10,000	19.0	248,330	21.0	51,160	19.3	197,170	21.5	20.6	
Top Quintile	9,640	18.3	692,300	56.5	189,910	69.0	502,390	52.8	27.4	
All	52,680	100.0	224,430	100.0	50,340	100.0	174,080	100.0	22.4	
Addendum										
80-90	4,910	9.3	378,730	15.7	88,440	16.4	290,290	15.6	23.4	
90-95	2,370	4.5	536,610	10.8	138,070	12.4	398,550	10.3	25.7	
95-99	1,890	3.6	890,540	14.2	252,840	18.0	637,710	13.1	28.4	
Top 1 Percent	470	0.9	3,965,740	15.7	1,261,440	22.3	2,704,300	13.8	31.8	
Top 0.1 Percent	50	0.1	15,559,590	6.4	4,920,830	9.0	10,638,760	5.7	31.6	

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

* 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 the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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 T22-0146
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁷	
	With Tax Cut	With Tax Increase			Dollars	Percent ⁶	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	4.1	0.3	0.1	0.2	-20	-6.0	0.0	0.2	-0.1	1.2
Second Quintile	27.4	3.3	0.2	1.9	-100	-5.8	0.0	2.1	-0.2	3.2
Middle Quintile	68.7	12.6	0.8	12.4	-720	-9.0	-0.3	8.6	-0.8	7.6
Fourth Quintile	78.9	15.7	1.3	21.8	-1,850	-8.5	-0.4	16.0	-1.1	12.0
Top Quintile	75.8	22.1	1.9	67.5	-7,440	-6.0	0.3	72.3	-1.5	22.7
All	47.9	9.6	1.3	100.0	-1,430	-6.4	0.0	100.0	-1.1	15.3
Addendum										
80-90	74.9	22.7	1.6	16.0	-3,490	-7.7	-0.2	13.2	-1.4	16.3
90-95	75.2	22.1	1.6	10.0	-4,750	-6.6	0.0	9.7	-1.3	18.4
95-99	80.7	18.5	3.4	28.4	-15,650	-10.2	-0.7	17.1	-2.5	22.3
Top 1 Percent	68.8	29.6	1.2	13.1	-23,410	-2.7	1.2	32.4	-0.8	29.8
Top 0.1 Percent	51.9	48.0	0.0	0.1	-1,970	-0.1	1.0	15.8	0.0	31.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2032 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁷	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,310	18.2	24,110	3.2	300	0.2	23,820	3.8	1.2	
Second Quintile	14,860	26.2	52,410	10.0	1,760	2.1	50,650	11.6	3.4	
Middle Quintile	13,970	24.6	96,630	17.4	8,020	8.8	88,610	19.1	8.3	
Fourth Quintile	9,580	16.9	164,650	20.3	21,660	16.4	142,990	21.1	13.2	
Top Quintile	7,380	13.0	514,280	48.9	123,960	72.0	390,320	44.3	24.1	
All	56,810	100.0	136,680	100.0	22,340	100.0	114,330	100.0	16.4	
Addendum										
80-90	3,730	6.6	258,660	12.4	45,540	13.4	213,120	12.2	17.6	
90-95	1,720	3.0	363,800	8.1	71,610	9.7	292,190	7.7	19.7	
95-99	1,470	2.6	618,460	11.7	153,450	17.8	465,010	10.5	24.8	
Top 1 Percent	450	0.8	2,849,430	16.6	871,820	31.1	1,977,610	13.8	30.6	
Top 0.1 Percent	50	0.1	11,619,530	7.6	3,677,310	14.8	7,942,220	6.2	31.7	

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

* 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 the law currently in place as of November 15, 2022. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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 resulting percentile 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(7) 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.