

Table T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	5.6	5.6
10-20	*	**	0.0	0.0	0	0.0	0.2	0.2	3.2	3.2
20-30	0.1	99.9	0.0	0.0	0	0.0	0.4	0.4	3.7	3.7
30-40	0.5	99.5	0.0	0.0	*	0.1	0.8	0.7	5.7	5.7
40-50	1.2	98.8	0.0	0.1	*	0.1	1.2	1.2	8.2	8.2
50-75	2.9	97.1	0.0	0.3	10	0.1	4.1	4.1	11.7	11.7
75-100	6.3	93.7	0.0	1.0	30	0.3	5.3	5.2	14.3	14.3
100-200	12.5	87.5	0.1	5.8	100	0.4	20.8	20.6	17.7	17.8
200-500	25.2	74.9	0.2	13.1	400	0.6	30.4	30.1	22.1	22.2
500-1,000	51.7	48.3	0.4	9.9	2,030	1.2	12.1	12.0	25.9	26.2
More than 1,000	77.1	22.9	1.8	69.8	37,810	4.0	24.5	25.1	31.0	32.2
All	7.9	92.1	0.4	100.0	340	1.4	100.0	100.0	20.0	20.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,100	3.8	5,720	0.2	320	0.1	5,400	0.2	5.6
10-20	19,750	10.7	15,770	1.4	500	0.2	15,270	1.7	3.2
20-30	19,490	10.5	25,660	2.2	940	0.4	24,720	2.7	3.7
30-40	16,740	9.0	35,920	2.7	2,030	0.8	33,890	3.1	5.7
40-50	14,180	7.7	46,220	2.9	3,800	1.2	42,420	3.3	8.2
50-75	25,390	13.7	63,540	7.1	7,400	4.1	56,140	7.8	11.7
75-100	18,900	10.2	89,310	7.4	12,760	5.3	76,550	8.0	14.3
100-200	36,680	19.8	145,300	23.5	25,750	20.8	119,550	24.1	17.7
200-500	21,040	11.4	297,030	27.5	65,640	30.4	231,400	26.8	22.1
500-1,000	3,110	1.7	683,410	9.4	176,690	12.1	506,720	8.7	25.9
More than 1,000	1,180	0.6	3,053,900	15.8	946,500	24.5	2,107,400	13.7	31.0
All	185,290	100.0	122,650	100.0	24,550	100.0	98,100	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	7.2	7.2
10-20	*	**	0.0	0.0	0	0.0	1.1	1.1	5.1	5.1
20-30	0.2	99.8	0.0	0.0	0	0.0	2.0	2.0	7.0	7.0
30-40	0.7	99.3	0.0	0.1	*	0.0	2.8	2.8	9.4	9.4
40-50	1.9	98.1	0.0	0.3	10	0.1	3.6	3.6	11.4	11.4
50-75	4.1	95.9	0.0	1.4	10	0.1	11.0	10.9	14.3	14.4
75-100	8.6	91.4	0.1	3.5	50	0.3	12.0	11.9	17.4	17.5
100-200	21.2	78.8	0.2	16.1	180	0.6	29.0	28.9	21.5	21.6
200-500	43.2	56.9	0.3	17.9	740	1.0	18.6	18.6	24.5	24.8
500-1,000	54.2	45.8	0.5	7.3	2,450	1.2	6.4	6.4	29.3	29.6
More than 1,000	78.8	21.2	2.2	53.4	47,750	4.4	13.1	13.5	33.6	35.1
All	6.2	93.8	0.3	100.0	140	1.1	100.0	100.0	18.8	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	5,920	6.3	5,770	0.5	410	0.2	5,350	0.6	7.2
10-20	16,060	17.0	15,680	3.9	800	1.1	14,880	4.6	5.1
20-30	13,480	14.3	25,480	5.3	1,790	2.0	23,690	6.1	7.0
30-40	10,110	10.7	35,940	5.7	3,360	2.8	32,580	6.3	9.4
40-50	8,300	8.8	46,210	6.0	5,280	3.6	40,930	6.5	11.4
50-75	14,580	15.5	63,450	14.4	9,100	11.0	54,350	15.2	14.3
75-100	9,340	9.9	88,900	12.9	15,460	12.0	73,430	13.1	17.4
100-200	11,780	12.5	138,370	25.4	29,720	29.0	108,650	24.5	21.5
200-500	3,160	3.4	289,810	14.2	71,120	18.6	218,700	13.2	24.5
500-1,000	390	0.4	675,190	4.1	197,640	6.4	477,550	3.6	29.3
More than 1,000	150	0.2	3,209,730	7.3	1,078,000	13.1	2,131,730	6.0	33.6
All	94,250	100.0	68,180	100.0	12,810	100.0	55,360	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

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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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	*	**	0.0	0.0	0	0.1	0.0	0.0	3.1	3.1
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	3.3	3.3
20-30	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	2.3	2.3
30-40	*	**	0.0	0.0	0	0.0	0.1	0.1	2.2	2.2
40-50	0.1	99.9	0.0	0.0	0	0.0	0.2	0.2	3.2	3.2
50-75	1.1	98.9	0.0	0.0	*	0.1	0.8	0.8	6.8	6.8
75-100	3.6	96.4	0.0	0.2	10	0.2	1.9	1.9	10.2	10.2
100-200	7.4	92.6	0.1	2.6	60	0.2	16.0	15.8	15.6	15.6
200-500	21.1	78.9	0.1	12.0	330	0.5	36.3	36.0	21.6	21.7
500-1,000	51.1	48.9	0.4	11.1	1,940	1.1	15.2	15.1	25.3	25.6
More than 1,000	77.2	22.9	1.7	74.0	34,460	3.9	29.2	29.8	30.6	31.8
All	11.5	88.5	0.4	100.0	710	1.5	100.0	100.0	21.3	21.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	1.1	4,770	0.0	150	0.0	4,630	0.0	3.1
10-20	1,690	2.6	15,890	0.2	520	0.0	15,370	0.2	3.3
20-30	2,800	4.3	26,230	0.5	610	0.1	25,620	0.6	2.3
30-40	3,160	4.8	35,910	0.8	800	0.1	35,100	1.0	2.2
40-50	3,040	4.7	46,340	1.0	1,480	0.2	44,860	1.2	3.2
50-75	5,860	9.0	63,950	2.7	4,330	0.8	59,630	3.1	6.8
75-100	6,310	9.7	90,020	4.0	9,200	1.9	80,820	4.6	10.2
100-200	20,580	31.5	150,580	21.9	23,460	16.0	127,110	23.5	15.6
200-500	16,940	26.0	299,200	35.8	64,590	36.3	234,620	35.7	21.6
500-1,000	2,640	4.0	684,250	12.8	173,110	15.2	511,140	12.1	25.3
More than 1,000	990	1.5	2,908,460	20.3	889,350	29.2	2,019,110	17.9	30.6
All	65,280	100.0	216,640	100.0	46,140	100.0	170,500	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.2	-0.2	-13.3	-13.3
10-20	0.0	100.0	0.0	0.0	0	0.0	-1.9	-1.9	-13.8	-13.8
20-30	0.0	100.0	0.0	0.0	0	0.0	-3.7	-3.7	-10.5	-10.5
30-40	*	**	0.0	0.0	0	0.0	-1.9	-1.8	-3.6	-3.6
40-50	0.1	99.9	0.0	0.0	0	0.0	1.5	1.5	2.9	2.9
50-75	1.0	99.0	0.0	0.7	*	0.0	10.7	10.6	8.6	8.6
75-100	3.3	96.7	0.0	2.2	10	0.1	14.0	13.9	12.5	12.5
100-200	12.3	87.7	0.1	21.8	80	0.3	39.6	39.5	17.7	17.8
200-500	38.9	61.1	0.2	23.9	450	0.7	20.4	20.4	22.9	23.1
500-1,000	55.8	44.2	0.5	9.1	2,430	1.2	4.5	4.5	28.5	28.8
More than 1,000	74.7	25.3	0.7	42.3	26,110	1.5	16.9	17.1	31.6	32.1
All	4.0	96.0	0.1	100.0	60	0.6	100.0	100.0	13.0	13.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	380	1.7	6,750	0.2	-900	-0.2	7,650	0.2	-13.3
10-20	1,830	8.2	16,390	1.8	-2,270	-1.9	18,660	2.3	-13.8
20-30	2,990	13.3	25,930	4.5	-2,730	-3.7	28,660	5.8	-10.5
30-40	3,170	14.1	35,850	6.6	-1,300	-1.9	37,140	7.9	-3.6
40-50	2,510	11.2	46,120	6.8	1,340	1.5	44,780	7.5	2.9
50-75	4,370	19.5	63,160	16.1	5,420	10.7	57,750	17.0	8.6
75-100	2,790	12.4	89,040	14.5	11,120	14.0	77,920	14.6	12.5
100-200	3,570	15.9	139,060	29.0	24,650	39.6	114,410	27.4	17.7
200-500	720	3.2	275,760	11.6	63,110	20.4	212,650	10.2	22.9
500-1,000	50	0.2	689,450	2.0	196,390	4.5	493,060	1.7	28.5
More than 1,000	20	0.1	5,410,770	7.0	1,709,820	16.9	3,700,960	5.5	31.6
All	22,450	100.0	76,260	100.0	9,890	100.0	66,370	100.0	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

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

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	*	**	0.0	0.0	0	0.0	0.0	0.0	-14.2	-14.2
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-14.5	-14.5
20-30	0.1	100.0	0.0	0.0	0	0.0	-0.6	-0.6	-9.5	-9.5
30-40	0.1	99.9	0.0	0.0	0	0.0	-0.3	-0.3	-3.1	-3.1
40-50	0.2	99.8	0.0	0.0	0	0.0	0.2	0.2	2.6	2.6
50-75	1.1	99.0	0.0	0.1	*	0.1	1.8	1.8	8.2	8.2
75-100	3.1	96.9	0.0	0.2	10	0.1	2.7	2.7	12.0	12.0
100-200	8.3	91.7	0.1	3.2	60	0.2	16.5	16.4	17.0	17.0
200-500	26.1	74.0	0.2	14.3	340	0.5	35.1	34.8	22.3	22.4
500-1,000	55.9	44.1	0.4	14.0	2,050	1.2	15.3	15.3	26.0	26.3
More than 1,000	78.4	21.6	1.3	68.1	26,350	2.9	29.4	29.9	31.0	31.9
All	10.0	90.0	0.3	100.0	450	1.3	100.0	100.0	20.9	21.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	600	1.2	6,910	0.1	-980	0.0	7,890	0.1	-14.2
10-20	2,840	5.5	16,350	0.5	-2,360	-0.4	18,710	0.8	-14.5
20-30	4,400	8.6	26,050	1.3	-2,480	-0.6	28,540	1.8	-9.5
30-40	4,610	9.0	35,970	1.9	-1,110	-0.3	37,080	2.4	-3.1
40-50	3,570	7.0	46,070	1.9	1,190	0.2	44,880	2.3	2.6
50-75	6,350	12.4	63,580	4.6	5,230	1.8	58,360	5.3	8.2
75-100	4,670	9.1	89,510	4.7	10,750	2.7	78,760	5.2	12.0
100-200	12,080	23.5	149,460	20.3	25,370	16.5	124,100	21.3	17.0
200-500	9,760	19.0	299,420	32.9	66,700	35.1	232,730	32.3	22.3
500-1,000	1,590	3.1	687,190	12.3	178,900	15.3	508,290	11.5	26.0
More than 1,000	600	1.2	2,926,550	19.8	906,900	29.4	2,019,640	17.3	31.0
All	51,340	100.0	173,110	100.0	36,120	100.0	136,990	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

* 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.

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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

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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 T23-0064
Tax Benefit of the Itemized Deduction for Charitable Contributions
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2024 ¹
Detail Table - Older Adults

Expanded Cash Income Level (thousands of 2023 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes ⁵	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	2.1	2.1
10-20	*	**	0.0	0.0	0	0.0	0.1	0.1	1.1	1.1
20-30	0.2	99.8	0.0	0.0	0	0.1	0.4	0.4	2.4	2.4
30-40	0.5	99.5	0.0	0.0	*	0.1	0.7	0.7	2.9	2.9
40-50	1.4	98.6	0.0	0.1	10	0.3	1.0	1.0	3.9	3.9
50-75	3.6	96.4	0.0	0.4	10	0.3	3.5	3.4	6.2	6.2
75-100	7.5	92.6	0.1	1.1	40	0.5	5.1	5.0	8.8	8.9
100-200	11.8	88.2	0.1	5.7	130	0.7	20.6	20.3	13.1	13.2
200-500	21.3	78.7	0.2	9.8	550	1.0	23.9	23.6	18.7	18.9
500-1,000	41.9	58.1	0.4	5.9	2,140	1.3	10.9	10.8	24.1	24.4
More than 1,000	76.5	23.5	2.6	76.8	61,390	5.7	33.1	34.1	31.0	32.8
All	6.2	93.8	0.5	100.0	410	2.4	100.0	100.0	15.8	16.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2024 ¹

Expanded Cash Income Level (thousands of 2023 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,010	2.0	5,600	0.1	120	0.0	5,490	0.1	2.1
10-20	5,500	11.0	16,330	1.7	170	0.1	16,160	2.0	1.1
20-30	6,010	12.0	25,570	2.9	620	0.4	24,950	3.4	2.4
30-40	5,350	10.7	36,030	3.6	1,050	0.7	34,980	4.2	2.9
40-50	4,760	9.5	46,240	4.2	1,800	1.0	44,440	4.7	3.9
50-75	7,490	15.0	62,950	8.9	3,920	3.5	59,040	9.9	6.2
75-100	5,460	10.9	89,050	9.2	7,840	5.1	81,210	10.0	8.8
100-200	9,330	18.6	141,670	24.9	18,580	20.6	123,090	25.7	13.1
200-500	3,640	7.3	294,820	20.2	55,160	23.9	239,660	19.6	18.7
500-1,000	560	1.1	674,440	7.2	162,590	10.9	511,850	6.5	24.1
More than 1,000	260	0.5	3,494,070	16.9	1,083,020	33.1	2,411,050	13.9	31.0
All	50,090	100.0	105,810	100.0	16,760	100.0	89,050	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0323-1).

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

Note: Tax units in which either the primary individual (or secondary individual in a married couple) is age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of June 11, 2023. Table shows the tax benefit of the deduction for charitable contributions.

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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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) For income categories for which the baseline tax burden is negative, a negative value for the tax benefit as a percent of federal tax indicates a net increase in federal subsidies, and a positive value indicates a net decrease in federal subsidies.

(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.