

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 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	0.1	-120	0.0	0	0.0	0.0	0	0.0	2.8
Second Quintile	0.7	-310	0.0	0	0.0	0.1	*	0.0	7.3
Middle Quintile	3.8	-390	0.0	0	0.0	0.7	-20	0.0	12.5
Fourth Quintile	12.3	-700	0.0	0	0.1	3.4	-90	-0.1	16.2
Top Quintile	48.1	-6,070	0.0	0	1.0	95.8	-2,920	-0.8	23.3
All	9.8	-4,380	0.0	0	0.5	100.0	-430	-0.4	18.2
Addendum									
80-90	30.8	-1,180	0.0	0	0.2	6.2	-360	-0.2	19.4
90-95	52.7	-2,140	0.0	0	0.5	9.1	-1,130	-0.4	21.3
95-99	78.0	-5,340	0.0	0	1.1	26.2	-4,170	-0.8	23.2
Top 1 Percent	92.1	-38,710	0.0	0	2.1	54.4	-35,660	-1.5	28.6
Top 0.1 Percent	92.5	-166,210	0.0	0	2.1	24.0	-153,680	-1.5	29.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.7

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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 2020 dollars): 20% \$25,900; 40% \$52,100; 60% \$92,600; 80% \$167,100; 90% \$245,400; 95% \$347,000; 99% \$824,900; 99.9% \$3,632,900.

(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 T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2022 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	0.1	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.8
Second Quintile	0.7	0.0	0.0	0.1	*	-0.1	0.1	3.4	0.0	7.3
Middle Quintile	3.8	0.0	0.0	0.7	-20	-0.2	0.2	9.8	0.0	12.5
Fourth Quintile	12.3	0.0	0.1	3.4	-90	-0.4	0.3	18.5	-0.1	16.2
Top Quintile	48.1	0.0	1.0	95.8	-2,920	-3.1	-0.6	67.5	-0.8	23.3
All	9.8	0.0	0.5	100.0	-430	-2.2	0.0	100.0	-0.4	18.2
Addendum										
80-90	30.8	0.0	0.2	6.2	-360	-0.9	0.2	15.5	-0.2	19.4
90-95	52.7	0.0	0.5	9.1	-1,130	-1.8	0.1	11.6	-0.4	21.3
95-99	78.0	0.0	1.1	26.2	-4,170	-3.5	-0.2	16.6	-0.8	23.2
Top 1 Percent	92.1	0.0	2.1	54.4	-35,660	-5.0	-0.7	23.8	-1.5	28.6
Top 0.1 Percent	92.5	0.0	2.1	24.0	-153,680	-4.7	-0.3	11.0	-1.5	29.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2022 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	45,610	25.8	14,880	3.7	420	0.6	14,460	4.5	2.8	
Second Quintile	39,280	22.3	39,140	8.5	2,850	3.3	36,300	9.6	7.3	
Middle Quintile	35,760	20.3	72,550	14.3	9,060	9.6	63,480	15.4	12.5	
Fourth Quintile	29,550	16.7	127,700	20.8	20,790	18.2	106,910	21.4	16.3	
Top Quintile	24,830	14.1	385,500	52.7	92,830	68.1	292,670	49.1	24.1	
All	176,490	100.0	102,950	100.0	19,170	100.0	83,790	100.0	18.6	
Addendum										
80-90	12,830	7.3	206,100	14.6	40,270	15.3	165,820	14.4	19.5	
90-95	6,100	3.5	296,400	10.0	64,190	11.6	232,210	9.6	21.7	
95-99	4,750	2.7	499,540	13.1	119,920	16.8	379,620	12.2	24.0	
Top 1 Percent	1,150	0.7	2,384,720	15.1	717,880	24.5	1,666,840	13.0	30.1	
Top 0.1 Percent	120	0.1	10,564,660	6.9	3,241,820	11.3	7,322,840	5.8	30.7	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.7

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(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 T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	*	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.9
Second Quintile	0.4	0.0	0.0	0.0	*	0.0	0.1	2.4	0.0	6.1
Middle Quintile	2.5	0.0	0.0	0.4	-10	-0.1	0.2	7.9	0.0	11.3
Fourth Quintile	9.9	0.0	0.1	2.9	-70	-0.4	0.3	17.8	-0.1	15.8
Top Quintile	41.3	0.0	0.9	96.7	-2,340	-3.0	-0.6	71.8	-0.7	23.0
All	9.8	0.0	0.5	100.0	-430	-2.2	0.0	100.0	-0.4	18.2
Addendum										
80-90	25.0	0.0	0.2	5.7	-270	-0.8	0.2	16.4	-0.2	19.2
90-95	43.5	0.0	0.4	8.4	-820	-1.5	0.1	12.7	-0.3	21.0
95-99	70.2	0.0	1.0	26.4	-3,290	-3.3	-0.2	17.9	-0.8	22.8
Top 1 Percent	89.9	0.0	2.1	56.2	-30,280	-4.9	-0.7	24.8	-1.5	28.4
Top 0.1 Percent	91.9	0.0	2.1	25.0	-132,580	-4.7	-0.3	11.6	-1.5	29.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	37,490	21.2	13,910	2.9	-130	-0.1	14,030	3.6	-0.9	
Second Quintile	36,960	20.9	34,870	7.1	2,120	2.3	32,750	8.2	6.1	
Middle Quintile	35,930	20.4	64,230	12.7	7,280	7.7	56,950	13.8	11.3	
Fourth Quintile	33,470	19.0	111,460	20.5	17,670	17.5	93,780	21.2	15.9	
Top Quintile	31,190	17.7	330,510	56.7	78,480	72.4	252,020	53.2	23.8	
All	176,490	100.0	102,950	100.0	19,170	100.0	83,790	100.0	18.6	
Addendum										
80-90	15,950	9.0	176,930	15.5	34,250	16.1	142,690	15.4	19.4	
90-95	7,790	4.4	255,790	11.0	54,600	12.6	201,190	10.6	21.4	
95-99	6,050	3.4	429,940	14.3	101,270	18.1	328,670	13.5	23.6	
Top 1 Percent	1,400	0.8	2,060,540	15.9	615,180	25.5	1,445,360	13.7	29.9	
Top 0.1 Percent	140	0.1	9,173,760	7.2	2,811,650	11.9	6,362,110	6.1	30.7	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.7

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(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 T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	*	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.5
Second Quintile	0.4	0.0	0.0	0.1	*	0.0	0.1	5.8	0.0	8.3
Middle Quintile	1.9	0.0	0.0	0.8	-10	-0.1	0.2	13.4	0.0	12.3
Fourth Quintile	7.4	0.0	0.1	3.9	-30	-0.2	0.3	23.3	0.0	16.9
Top Quintile	34.0	0.0	0.8	95.3	-1,220	-2.4	-0.6	55.9	-0.6	23.3
All	5.4	0.0	0.3	100.0	-140	-1.4	0.0	100.0	-0.3	17.0
Addendum										
80-90	20.7	0.0	0.2	6.9	-150	-0.6	0.1	16.4	-0.1	20.0
90-95	36.8	0.0	0.3	8.7	-470	-1.2	0.0	10.4	-0.3	21.3
95-99	65.5	0.0	0.9	26.1	-2,030	-2.9	-0.2	12.9	-0.7	23.3
Top 1 Percent	88.1	0.0	2.1	53.7	-21,390	-4.6	-0.5	16.2	-1.5	30.2
Top 0.1 Percent	90.7	0.0	2.1	24.8	-88,920	-4.5	-0.3	7.8	-1.4	30.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	22,690	26.9	10,830	5.2	490	1.4	10,340	6.0	4.5	
Second Quintile	20,420	24.2	27,230	11.8	2,260	5.7	24,970	13.1	8.3	
Middle Quintile	17,850	21.1	49,010	18.6	6,010	13.3	43,000	19.7	12.3	
Fourth Quintile	13,560	16.1	81,100	23.4	13,720	23.0	67,380	23.5	16.9	
Top Quintile	9,140	10.8	209,160	40.7	49,980	56.4	159,180	37.4	23.9	
All	84,450	100.0	55,660	100.0	9,590	100.0	46,070	100.0	17.2	
Addendum										
80-90	5,190	6.1	125,720	13.9	25,330	16.2	100,380	13.4	20.2	
90-95	2,150	2.6	180,260	8.3	38,830	10.3	141,440	7.8	21.5	
95-99	1,500	1.8	294,560	9.4	70,680	13.1	223,880	8.6	24.0	
Top 1 Percent	290	0.4	1,459,970	9.1	461,890	16.7	998,080	7.5	31.6	
Top 0.1 Percent	30	0.0	6,214,010	4.3	1,998,230	8.1	4,215,770	3.5	32.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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(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.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.9
Second Quintile	0.4	0.0	0.0	0.0	*	0.0	0.0	0.9	0.0	5.0
Middle Quintile	2.8	0.0	0.0	0.2	-10	-0.1	0.1	4.7	0.0	10.5
Fourth Quintile	11.3	0.0	0.1	2.4	-90	-0.4	0.3	14.9	-0.1	15.1
Top Quintile	44.2	0.0	1.0	97.4	-2,830	-3.1	-0.5	79.3	-0.7	22.9
All	17.3	0.0	0.6	100.0	-910	-2.6	0.0	100.0	-0.5	19.5
Addendum										
80-90	26.6	0.0	0.2	5.3	-320	-0.8	0.3	16.7	-0.2	18.9
90-95	45.2	0.0	0.4	8.4	-950	-1.5	0.1	14.0	-0.3	21.0
95-99	71.4	0.0	1.0	27.2	-3,710	-3.3	-0.2	20.8	-0.8	22.6
Top 1 Percent	91.1	0.0	2.1	56.5	-32,330	-5.0	-0.7	27.8	-1.5	28.1
Top 0.1 Percent	93.7	0.0	2.2	24.1	-146,750	-4.9	-0.3	12.3	-1.5	29.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	7,080	10.9	18,280	1.1	-160	-0.1	18,450	1.4	-0.9	
Second Quintile	8,630	13.3	46,150	3.4	2,320	0.9	43,840	4.1	5.0	
Middle Quintile	12,040	18.5	83,680	8.7	8,790	4.6	74,890	9.7	10.5	
Fourth Quintile	16,350	25.2	137,160	19.3	20,790	14.6	116,370	20.5	15.2	
Top Quintile	20,370	31.3	385,440	67.5	91,100	79.8	294,340	64.4	23.6	
All	64,970	100.0	179,020	100.0	35,790	100.0	143,230	100.0	20.0	
Addendum										
80-90	9,760	15.0	205,580	17.3	39,100	16.4	166,480	17.5	19.0	
90-95	5,230	8.1	289,330	13.0	61,560	13.9	227,770	12.8	21.3	
95-99	4,340	6.7	479,990	17.9	112,350	21.0	367,640	17.1	23.4	
Top 1 Percent	1,040	1.6	2,171,640	19.3	641,850	28.6	1,529,790	17.0	29.6	
Top 0.1 Percent	100	0.2	9,838,950	8.2	3,000,050	12.6	6,838,900	7.2	30.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	0.0	0.0	0.0	0.0	0	0.0	-0.1	-9.6	0.0	-10.8
Second Quintile	0.3	0.0	0.0	0.1	0	0.0	0.1	5.8	0.0	2.9
Middle Quintile	2.8	0.0	0.0	1.2	-10	-0.1	0.3	25.2	0.0	10.8
Fourth Quintile	12.0	0.0	0.1	8.9	-70	-0.4	0.3	32.4	-0.1	16.3
Top Quintile	42.0	0.0	0.8	89.8	-1,800	-2.6	-0.6	46.1	-0.6	23.1
All	4.0	0.0	0.2	100.0	-90	-1.4	0.0	100.0	-0.2	10.9
Addendum										
80-90	30.4	0.0	0.2	10.7	-340	-1.0	0.1	15.3	-0.2	19.7
90-95	55.3	0.0	0.5	11.8	-980	-1.9	-0.1	8.5	-0.4	21.0
95-99	75.0	0.0	1.4	20.0	-4,280	-4.0	-0.2	6.7	-1.0	24.5
Top 1 Percent	82.5	0.0	1.7	47.4	-35,990	-4.0	-0.4	15.7	-1.2	28.8
Top 0.1 Percent	90.7	0.0	1.4	23.6	-159,300	-3.2	-0.2	10.0	-1.0	29.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	7,300	31.1	19,290	9.6	-2,080	-9.4	21,380	12.0	-10.8	
Second Quintile	7,240	30.9	43,300	21.5	1,270	5.7	42,030	23.5	2.9	
Middle Quintile	5,060	21.6	73,440	25.5	7,900	24.8	65,540	25.6	10.8	
Fourth Quintile	2,720	11.6	115,750	21.6	18,980	32.1	96,760	20.3	16.4	
Top Quintile	1,100	4.7	288,500	21.7	68,440	46.7	220,070	18.6	23.7	
All	23,480	100.0	62,150	100.0	6,850	100.0	55,300	100.0	11.0	
Addendum										
80-90	700	3.0	175,580	8.5	34,920	15.3	140,660	7.6	19.9	
90-95	260	1.1	242,110	4.4	51,870	8.5	190,240	3.9	21.4	
95-99	100	0.4	421,040	3.0	107,470	6.9	313,570	2.5	25.5	
Top 1 Percent	30	0.1	2,974,190	5.9	892,100	16.1	2,082,080	4.7	30.0	
Top 0.1 Percent	*	0.0	16,734,160	3.7	5,019,210	10.2	11,714,950	2.9	30.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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 2020 dollars): 20% \$18,000; 40% \$35,400; 60% \$60,900; 80% \$102,300; 90% \$148,100; 95% \$207,900; 99% \$477,300; 99.9% \$2,090,700.

(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 T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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 (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	-1.7	0.0	-10.1
Second Quintile	0.6	0.0	0.0	0.0	*	0.0	0.0	1.5	0.0	3.8
Middle Quintile	4.3	0.0	0.0	0.4	-10	-0.1	0.2	7.9	0.0	11.8
Fourth Quintile	17.2	0.0	0.1	3.4	-130	-0.5	0.4	18.5	-0.1	16.9
Top Quintile	57.5	0.0	1.2	96.2	-3,950	-3.5	-0.6	73.7	-0.9	24.3
All	14.4	0.0	0.7	100.0	-720	-2.7	0.0	100.0	-0.5	18.7
Addendum										
80-90	40.8	0.0	0.3	6.8	-550	-1.1	0.3	16.6	-0.2	20.5
90-95	62.7	0.0	0.6	9.5	-1,570	-2.0	0.1	12.8	-0.5	22.4
95-99	85.3	0.0	1.4	27.3	-5,800	-4.0	-0.3	18.2	-1.0	24.3
Top 1 Percent	92.6	0.0	2.3	52.7	-42,460	-5.4	-0.7	26.0	-1.6	28.8
Top 0.1 Percent	93.0	0.0	2.3	22.5	-186,410	-5.3	-0.3	11.3	-1.6	28.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	11,770	22.0	20,220	3.2	-2,040	-1.7	22,260	4.4	-10.1	
Second Quintile	11,330	21.2	47,270	7.2	1,780	1.4	45,490	8.6	3.8	
Middle Quintile	10,710	20.0	87,180	12.6	10,260	7.7	76,920	13.7	11.8	
Fourth Quintile	10,040	18.7	150,790	20.4	25,660	18.1	125,130	20.9	17.0	
Top Quintile	9,460	17.7	444,440	56.7	111,740	74.3	332,710	52.5	25.1	
All	53,600	100.0	138,460	100.0	26,550	100.0	111,900	100.0	19.2	
Addendum										
80-90	4,800	9.0	233,670	15.1	48,460	16.3	185,210	14.8	20.7	
90-95	2,360	4.4	335,150	10.7	76,680	12.7	258,480	10.2	22.9	
95-99	1,820	3.4	569,560	14.0	144,020	18.5	425,530	12.9	25.3	
Top 1 Percent	480	0.9	2,606,730	16.9	791,850	26.8	1,814,880	14.6	30.4	
Top 0.1 Percent	50	0.1	11,613,470	7.3	3,540,040	11.6	8,073,420	6.3	30.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

* 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 for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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 2020 dollars): 20% \$18,000; 40% \$35,400; 60% \$60,900; 80% \$102,300; 90% \$148,100; 95% \$207,900; 99% \$477,300; 99.9% \$2,090,700.

(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 T21-0059
Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	*	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.0
Second Quintile	0.2	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	2.1
Middle Quintile	1.9	0.0	0.0	0.5	-10	-0.2	0.1	5.2	0.0	5.0
Fourth Quintile	7.3	0.0	0.1	2.6	-40	-0.5	0.3	13.9	0.0	9.7
Top Quintile	31.6	0.0	0.8	96.9	-1,940	-2.9	-0.4	79.0	-0.6	20.7
All	7.1	0.0	0.4	100.0	-330	-2.4	0.0	100.0	-0.4	14.2
Addendum										
80-90	15.9	0.0	0.1	4.2	-160	-0.7	0.2	14.0	-0.1	14.3
90-95	32.0	0.0	0.3	6.9	-560	-1.4	0.1	11.7	-0.2	16.9
95-99	58.9	0.0	0.8	22.6	-2,370	-3.0	-0.1	18.0	-0.6	19.8
Top 1 Percent	87.2	0.0	1.8	63.2	-26,060	-4.2	-0.7	35.3	-1.2	28.4
Top 0.1 Percent	91.8	0.0	1.8	32.3	-104,220	-3.9	-0.3	19.2	-1.2	29.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2022 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	6,340	14.0	13,320	2.0	140	0.1	13,190	2.3	1.0	
Second Quintile	11,220	24.7	31,620	8.2	660	1.2	30,960	9.4	2.1	
Middle Quintile	10,980	24.2	57,740	14.7	2,890	5.1	54,860	16.4	5.0	
Fourth Quintile	8,840	19.5	99,550	20.4	9,700	13.7	89,850	21.6	9.7	
Top Quintile	7,460	16.4	314,180	54.5	66,810	79.4	247,370	50.2	21.3	
All	45,400	100.0	94,830	100.0	13,820	100.0	81,010	100.0	14.6	
Addendum										
80-90	3,810	8.4	157,830	14.0	22,740	13.8	135,100	14.0	14.4	
90-95	1,860	4.1	228,040	9.9	39,120	11.6	188,920	9.6	17.2	
95-99	1,430	3.2	389,010	12.9	79,350	18.1	309,650	12.0	20.4	
Top 1 Percent	360	0.8	2,100,950	17.7	621,590	36.0	1,479,370	14.6	29.6	
Top 0.1 Percent	50	0.1	8,586,010	9.2	2,644,460	19.5	5,941,550	7.5	30.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

* 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 for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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(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.