

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

Table T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Summary Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	10,830	6.0	7.1	-2.0	-400	-6.8	-2.6
10-20	22,740	12.6	3.9	-6.4	-600	-3.8	-1.4
20-30	20,140	11.2	3.3	-7.7	-820	-3.2	0.5
30-40	16,280	9.1	2.2	-5.7	-750	-2.1	4.3
40-50	13,570	7.6	1.2	-3.3	-530	-1.1	7.9
50-75	24,820	13.8	0.7	-4.8	-420	-0.7	11.5
75-100	18,250	10.1	0.3	-1.9	-220	-0.2	14.2
100-200	32,420	18.0	0.1	-1.0	-70	-0.1	17.4
200-500	16,250	9.0	-0.7	11.9	1,570	0.5	22.2
500-1,000	2,150	1.2	-1.8	9.0	8,980	1.3	26.9
More than 1,000	890	0.5	-11.8	111.5	268,950	8.2	38.3
All	179,880	100.0	-1.4	100.0	1,190	1.1	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

<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) 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.

(4) 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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	7.1	-2.0	-400	-162.2	-0.1	0.0	-6.8	-2.6
10-20	3.9	-6.4	-600	-154.8	-0.4	-0.1	-3.8	-1.4
20-30	3.3	-7.7	-820	-85.5	-0.5	0.1	-3.2	0.5
30-40	2.2	-5.7	-750	-32.4	-0.4	0.7	-2.1	4.3
40-50	1.2	-3.3	-530	-12.5	-0.3	1.3	-1.1	7.9
50-75	0.7	-4.8	-420	-5.4	-0.6	4.7	-0.7	11.5
75-100	0.3	-1.9	-220	-1.7	-0.5	6.0	-0.2	14.2
100-200	0.1	-1.0	-70	-0.3	-1.3	21.0	-0.1	17.4
200-500	-0.7	11.9	1,570	2.4	-0.9	27.5	0.5	22.2
500-1,000	-1.8	9.0	8,980	5.1	-0.1	10.3	1.3	26.9
More than 1,000	-11.8	111.5	268,950	27.4	4.8	28.5	8.2	38.3
All	-1.4	100.0	1,190	5.8	0.0	100.0	1.1	20.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	10,830	6.0	5,880	0.3	250	0.1	5,630	0.4	4.2
10-20	22,740	12.6	15,660	1.8	390	0.2	15,270	2.2	2.5
20-30	20,140	11.2	25,840	2.7	960	0.5	24,880	3.2	3.7
30-40	16,280	9.1	36,260	3.1	2,310	1.0	33,950	3.5	6.4
40-50	13,570	7.6	46,670	3.3	4,210	1.6	42,460	3.7	9.0
50-75	24,820	13.8	64,400	8.3	7,800	5.2	56,600	9.0	12.1
75-100	18,250	10.1	90,210	8.5	13,040	6.5	77,170	9.0	14.5
100-200	32,420	18.0	145,920	24.4	25,400	22.3	120,510	24.9	17.4
200-500	16,250	9.0	296,850	24.9	64,450	28.4	232,400	24.1	21.7
500-1,000	2,150	1.2	691,280	7.7	177,170	10.3	514,110	7.1	25.6
More than 1,000	890	0.5	3,263,050	15.0	980,230	23.6	2,282,820	13.0	30.0
All	179,880	100.0	107,600	100.0	20,520	100.0	87,080	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

<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) 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.

(4) 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.

(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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.3	-4.5	-240	-71.4	-0.2	0.1	-4.1	1.6
10-20	2.2	-11.9	-320	-43.2	-0.7	0.8	-2.1	2.7
20-30	1.0	-6.2	-240	-12.2	-0.4	2.2	-0.9	6.6
30-40	0.2	-1.1	-60	-1.6	-0.2	3.4	-0.2	9.8
40-50	-0.3	2.1	130	2.4	-0.1	4.5	0.3	12.1
50-75	-0.4	5.5	200	2.1	-0.4	13.4	0.3	15.3
75-100	-0.6	6.9	420	2.6	-0.4	13.6	0.5	18.7
100-200	-0.8	15.9	890	3.1	-0.6	26.5	0.7	21.9
200-500	-1.5	14.6	3,410	4.8	-0.1	15.8	1.2	25.6
500-1,000	-2.6	5.7	12,640	6.2	0.1	4.8	1.8	31.4
More than 1,000	-15.1	72.2	354,970	31.9	3.0	14.7	10.3	42.4
All	-1.1	100.0	540	5.2	0.0	100.0	0.9	18.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	9,010	10.1	5,880	1.0	330	0.3	5,540	1.2	5.7
10-20	17,750	20.0	15,490	5.3	740	1.4	14,750	6.2	4.8
20-30	12,460	14.0	25,660	6.2	1,930	2.6	23,730	7.0	7.5
30-40	9,210	10.4	36,160	6.5	3,600	3.6	32,560	7.1	10.0
40-50	7,730	8.7	46,690	7.0	5,510	4.6	41,180	7.5	11.8
50-75	13,230	14.9	64,060	16.5	9,570	13.8	54,490	17.1	14.9
75-100	7,840	8.8	89,660	13.7	16,340	13.9	73,320	13.6	18.2
100-200	8,470	9.5	137,760	22.7	29,310	27.0	108,450	21.7	21.3
200-500	2,030	2.3	292,850	11.6	71,520	15.8	221,330	10.6	24.4
500-1,000	220	0.2	691,890	2.9	204,430	4.8	487,460	2.5	29.6
More than 1,000	100	0.1	3,462,420	6.5	1,114,390	11.8	2,348,040	5.4	32.2
All	88,880	100.0	57,900	100.0	10,340	100.0	47,560	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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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) 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.

(4) 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.

(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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	12.2	-0.4	-630	-412.8	0.0	0.0	-11.8	-9.0
10-20	5.3	-1.1	-850	-387.8	-0.1	-0.1	-5.3	-3.9
20-30	4.2	-2.2	-1,080	-266.2	-0.2	-0.1	-4.1	-2.6
30-40	3.1	-2.0	-1,090	-151.4	-0.1	-0.1	-3.0	-1.0
40-50	2.1	-1.5	-930	-49.5	-0.1	0.1	-2.0	2.0
50-75	1.2	-2.5	-690	-13.9	-0.3	1.1	-1.1	6.6
75-100	0.5	-1.7	-420	-4.3	-0.3	2.6	-0.5	10.3
100-200	0.3	-4.0	-350	-1.5	-1.6	18.0	-0.2	15.6
200-500	-0.6	9.5	1,280	2.0	-1.7	32.8	0.4	21.7
500-1,000	-1.6	8.6	8,390	4.8	-0.3	12.8	1.2	26.3
More than 1,000	-10.8	96.7	233,930	25.3	4.7	32.7	7.6	37.4
All	-1.9	100.0	2,840	7.3	0.0	100.0	1.5	21.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	1,130	1.8	5,340	0.1	150	0.0	5,180	0.1	2.9
10-20	2,360	3.7	16,190	0.3	220	0.0	15,970	0.4	1.4
20-30	3,690	5.7	26,000	0.8	400	0.1	25,590	1.0	1.6
30-40	3,350	5.2	36,380	1.0	720	0.1	35,660	1.2	2.0
40-50	2,870	4.5	46,580	1.1	1,880	0.2	44,690	1.3	4.0
50-75	6,540	10.1	65,330	3.5	4,990	1.3	60,350	4.0	7.6
75-100	7,260	11.3	91,120	5.4	9,800	2.9	81,320	6.1	10.8
100-200	20,510	31.8	150,660	25.2	23,810	19.6	126,850	26.7	15.8
200-500	13,560	21.0	298,150	33.0	63,350	34.5	234,800	32.6	21.3
500-1,000	1,880	2.9	691,350	10.6	173,640	13.1	517,710	10.0	25.1
More than 1,000	760	1.2	3,097,190	19.1	923,040	28.0	2,174,150	16.8	29.8
All	64,470	100.0	190,060	100.0	38,640	100.0	151,420	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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(3) 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.

(4) 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.

(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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	32.5	4.5	-2,590	254.5	-1.1	-1.4	-37.3	-51.9
10-20	13.7	18.2	-2,540	115.9	-4.7	-7.6	-15.6	-29.0
20-30	9.3	28.9	-2,630	130.8	-7.3	-11.4	-10.0	-17.7
30-40	6.6	24.0	-2,420	20,450.9	-5.4	-5.4	-6.6	-6.7
40-50	4.7	16.5	-2,090	-83.8	-2.9	0.7	-4.5	0.9
50-75	3.3	25.3	-1,910	-30.8	-2.3	12.7	-3.0	6.7
75-100	2.1	12.8	-1,660	-14.8	0.7	16.4	-1.9	10.7
100-200	0.9	8.9	-1,050	-4.3	6.4	43.8	-0.8	16.8
200-500	-0.5	-1.5	1,100	1.8	3.8	19.4	0.4	23.0
500-1,000	-1.5	-0.9	7,490	3.8	1.1	5.1	1.1	29.7
More than 1,000	-18.3	-37.0	724,020	42.7	11.8	27.6	12.8	42.8
All	2.5	100.0	-1,450	-18.2	0.0	100.0	-2.2	9.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	570	2.5	6,960	0.3	-1,020	-0.3	7,970	0.3	-14.6
10-20	2,360	10.4	16,320	2.5	-2,190	-2.9	18,510	3.3	-13.4
20-30	3,630	16.0	26,250	6.3	-2,010	-4.0	28,260	7.7	-7.7
30-40	3,280	14.4	36,360	7.9	-10	0.0	36,380	8.9	0.0
40-50	2,600	11.4	46,740	8.0	2,500	3.6	44,240	8.6	5.3
50-75	4,380	19.3	64,010	18.5	6,180	15.0	57,830	18.9	9.7
75-100	2,550	11.2	89,450	15.0	11,220	15.8	78,240	14.9	12.5
100-200	2,810	12.4	137,230	25.4	24,120	37.4	113,110	23.8	17.6
200-500	450	2.0	277,410	8.2	62,810	15.6	214,600	7.2	22.6
500-1,000	40	0.2	683,800	1.7	195,280	4.0	488,520	1.4	28.6
More than 1,000	20	0.1	5,657,140	6.3	1,695,540	15.8	3,961,600	5.0	30.0
All	22,730	100.0	66,810	100.0	7,970	100.0	58,840	100.0	11.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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(4) 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.

(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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	38.9	-14.6	-3,120	294.5	-0.2	-0.3	-44.9	-60.1
10-20	14.5	-46.3	-2,680	119.7	-0.6	-1.2	-16.5	-30.3
20-30	10.2	-73.4	-2,880	147.1	-1.0	-1.7	-11.0	-18.5
30-40	7.3	-61.4	-2,650	2,038.1	-0.8	-0.9	-7.3	-7.7
40-50	5.4	-40.9	-2,390	-116.2	-0.6	-0.1	-5.1	-0.7
50-75	3.8	-72.1	-2,240	-37.8	-1.0	1.6	-3.5	5.7
75-100	2.5	-48.5	-2,020	-18.4	-0.7	2.9	-2.2	9.9
100-200	1.4	-99.8	-1,760	-7.0	-1.6	18.0	-1.2	15.7
200-500	-0.2	16.7	450	0.7	-0.2	33.0	0.2	22.0
500-1,000	-1.4	40.2	7,350	4.1	0.4	13.7	1.1	26.9
More than 1,000	-10.5	501.7	225,320	24.4	6.4	34.6	7.4	37.5
All	-0.3	100.0	410	1.4	0.0	100.0	0.3	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	980	1.9	6,950	0.1	-1,060	-0.1	8,010	0.1	-15.2
10-20	3,610	7.0	16,210	0.8	-2,240	-0.5	18,450	1.1	-13.8
20-30	5,320	10.3	26,160	1.8	-1,960	-0.7	28,120	2.4	-7.5
30-40	4,830	9.4	36,290	2.3	-130	0.0	36,420	2.8	-0.4
40-50	3,570	6.9	46,680	2.2	2,060	0.5	44,620	2.6	4.4
50-75	6,720	13.1	64,310	5.6	5,910	2.6	58,400	6.3	9.2
75-100	5,010	9.7	90,490	5.9	11,000	3.6	79,490	6.4	12.2
100-200	11,860	23.0	149,620	23.0	25,210	19.7	124,410	23.8	16.9
200-500	7,740	15.0	298,450	29.9	65,310	33.2	233,140	29.1	21.9
500-1,000	1,140	2.2	691,580	10.2	178,360	13.4	513,210	9.4	25.8
More than 1,000	470	0.9	3,063,530	18.4	922,680	28.2	2,140,850	16.1	30.1
All	51,500	100.0	149,910	100.0	29,550	100.0	120,360	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

<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) 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.

(4) 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.

(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 T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2020 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent ⁴	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.6	-0.1	-40	-74.3	0.0	0.0	-0.6	0.2
10-20	0.2	-0.2	-30	-15.9	-0.1	0.1	-0.2	0.9
20-30	0.0	0.0	-10	-1.2	-0.1	0.4	0.0	2.2
30-40	-0.1	0.1	30	3.1	-0.1	0.7	0.1	3.0
40-50	-0.3	0.4	120	6.2	-0.1	1.1	0.3	4.4
50-75	-0.5	1.7	290	7.0	-0.3	3.7	0.4	6.8
75-100	-0.8	2.8	640	7.9	-0.5	5.6	0.7	9.7
100-200	-1.1	9.0	1,330	7.2	-1.7	19.2	0.9	13.9
200-500	-1.8	10.6	4,320	7.7	-1.8	21.5	1.5	20.3
500-1,000	-2.7	4.7	14,010	8.5	-0.7	8.7	2.0	26.0
More than 1,000	-15.2	70.2	402,490	35.9	5.4	38.4	10.7	40.4
All	-3.0	100.0	2,370	16.9	0.0	100.0	2.5	17.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		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	1,900	4.0	6,240	0.3	50	0.0	6,190	0.3	0.8
10-20	7,490	15.7	15,830	2.7	170	0.2	15,660	3.1	1.1
20-30	5,960	12.5	25,790	3.5	570	0.5	25,210	4.0	2.2
30-40	4,990	10.5	36,220	4.1	1,040	0.8	35,180	4.7	2.9
40-50	4,080	8.6	46,580	4.3	1,920	1.2	44,670	4.8	4.1
50-75	6,630	13.9	64,410	9.6	4,080	4.1	60,330	10.6	6.3
75-100	4,980	10.5	90,300	10.1	8,130	6.1	82,170	10.8	9.0
100-200	7,580	15.9	142,260	24.3	18,490	21.0	123,770	24.9	13.0
200-500	2,770	5.8	298,590	18.6	56,190	23.3	242,400	17.8	18.8
500-1,000	380	0.8	688,880	5.9	165,140	9.4	523,740	5.3	24.0
More than 1,000	200	0.4	3,772,500	16.7	1,121,110	33.0	2,651,390	13.8	29.7
All	47,600	100.0	93,370	100.0	14,040	100.0	79,320	100.0	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0521-1).

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 8 June 2021. Includes provisions as described in Treasury's General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the "Green Book") with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

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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) 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.

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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.