

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

Table T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	8,680	4.5	4.2	-0.7	-290	-4.0	-0.3
10-20	19,740	10.3	1.5	-1.5	-290	-1.5	0.4
20-30	19,960	10.4	0.4	-0.7	-130	-0.4	3.8
30-40	17,070	8.9	0.0	0.1	10	0.0	6.7
40-50	14,350	7.5	-0.1	0.3	70	0.1	9.3
50-75	27,330	14.2	-0.3	1.5	210	0.3	13.0
75-100	20,960	10.9	-0.5	2.3	430	0.4	15.7
100-200	38,330	19.9	-0.6	8.5	860	0.5	19.0
200-500	20,640	10.7	-0.9	13.7	2,560	0.7	23.9
500-1,000	2,960	1.5	-1.7	8.1	10,580	1.2	29.2
More than 1,000	1,060	0.6	-9.3	64.5	234,130	6.4	37.7
All	192,590	100.0	-1.7	100.0	2,010	1.4	21.9

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

Number of AMT Taxpayers (millions). Baseline: 9

Proposal: 9

(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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	4.2	-0.7	-290	-107.2	0.0	0.0	-4.0	-0.3
10-20	1.5	-1.5	-290	-78.8	-0.1	0.0	-1.5	0.4
20-30	0.4	-0.7	-130	-9.5	-0.1	0.4	-0.4	3.8
30-40	0.0	0.1	10	0.4	-0.1	0.8	0.0	6.7
40-50	-0.1	0.3	70	1.4	-0.1	1.2	0.1	9.3
50-75	-0.3	1.5	210	2.0	-0.2	4.6	0.3	13.0
75-100	-0.5	2.3	430	2.5	-0.2	6.0	0.4	15.7
100-200	-0.6	8.5	860	2.6	-0.9	21.3	0.5	19.0
200-500	-0.9	13.7	2,560	3.0	-1.1	29.7	0.7	23.9
500-1,000	-1.7	8.1	10,580	4.4	-0.3	12.0	1.2	29.2
More than 1,000	-9.3	64.5	234,130	20.5	2.7	23.7	6.4	37.7
All	-1.7	100.0	2,010	6.7	0.0	100.0	1.4	21.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	8,680	4.5	7,210	0.2	270	0.0	6,940	0.3	3.7
10-20	19,740	10.3	19,620	1.4	370	0.1	19,250	1.7	1.9
20-30	19,960	10.4	32,040	2.3	1,340	0.5	30,700	2.7	4.2
30-40	17,070	8.9	44,680	2.7	2,990	0.9	41,690	3.2	6.7
40-50	14,350	7.5	57,520	2.9	5,250	1.3	52,280	3.3	9.1
50-75	27,330	14.2	79,500	7.7	10,150	4.8	69,350	8.4	12.8
75-100	20,960	10.9	111,720	8.3	17,140	6.2	94,580	8.8	15.3
100-200	38,330	19.9	181,200	24.6	33,500	22.1	147,700	25.2	18.5
200-500	20,640	10.7	372,650	27.2	86,400	30.7	286,250	26.3	23.2
500-1,000	2,960	1.5	856,210	9.0	239,560	12.2	616,650	8.1	28.0
More than 1,000	1,060	0.6	3,649,100	13.7	1,141,720	20.9	2,507,380	11.9	31.3
All	192,590	100.0	146,910	100.0	30,130	100.0	116,780	100.0	20.5

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

Number of AMT Taxpayers (millions). Baseline: 9

Proposal: 9

(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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	4.0	-2.4	-270	-65.8	-0.1	0.1	-3.8	2.0
10-20	1.6	-5.6	-290	-36.4	-0.3	0.5	-1.5	2.6
20-30	0.4	-1.8	-110	-5.0	-0.2	1.8	-0.3	6.5
30-40	-0.3	1.3	100	2.6	-0.1	2.6	0.2	9.0
40-50	-0.4	2.0	200	3.2	-0.1	3.3	0.4	11.2
50-75	-0.5	6.9	360	3.1	-0.3	11.7	0.5	15.3
75-100	-0.6	7.3	580	2.8	-0.3	13.5	0.5	19.0
100-200	-0.9	17.3	1,180	3.1	-0.7	29.7	0.7	23.0
200-500	-1.7	16.5	4,500	4.7	-0.1	18.9	1.2	27.5
500-1,000	-2.7	6.4	16,460	6.4	0.1	5.4	1.9	31.8
More than 1,000	-12.9	50.1	316,160	25.7	2.0	12.5	8.6	42.1
All	-1.3	100.0	840	5.4	0.0	100.0	1.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	7,050	7.5	7,210	0.7	410	0.2	6,790	0.8	5.7
10-20	15,260	16.3	19,450	3.8	790	0.8	18,660	4.5	4.1
20-30	13,070	13.9	31,730	5.4	2,180	1.9	29,550	6.1	6.9
30-40	9,980	10.6	44,620	5.7	3,890	2.6	40,720	6.5	8.7
40-50	7,880	8.4	57,550	5.9	6,260	3.4	51,290	6.4	10.9
50-75	14,940	15.9	79,390	15.3	11,740	11.9	67,650	16.1	14.8
75-100	9,880	10.5	111,180	14.2	20,530	13.8	90,660	14.2	18.5
100-200	11,620	12.4	172,310	25.8	38,390	30.3	133,920	24.8	22.3
200-500	2,900	3.1	366,880	13.7	96,410	19.0	270,470	12.5	26.3
500-1,000	300	0.3	861,750	3.4	257,160	5.3	604,580	2.9	29.8
More than 1,000	130	0.1	3,673,610	5.9	1,229,120	10.4	2,444,490	4.9	33.5
All	93,820	100.0	82,670	100.0	15,670	100.0	67,000	100.0	19.0

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

<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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	4.3	-0.1	-270	-127.4	0.0	0.0	-4.2	-0.9
10-20	1.8	-0.3	-350	-109.2	0.0	0.0	-1.7	-0.1
20-30	0.6	-0.2	-200	-41.8	0.0	0.0	-0.6	0.9
30-40	0.2	-0.1	-70	-6.6	0.0	0.1	-0.2	2.1
40-50	0.0	0.0	10	0.4	0.0	0.2	0.0	4.1
50-75	-0.3	0.5	200	3.1	0.0	1.1	0.2	8.2
75-100	-0.4	1.1	430	3.5	-0.1	2.2	0.4	11.3
100-200	-0.5	6.4	800	2.6	-0.7	16.7	0.4	16.8
200-500	-0.8	13.7	2,240	2.7	-1.6	35.5	0.6	23.2
500-1,000	-1.6	9.1	9,690	4.1	-0.5	15.5	1.1	28.9
More than 1,000	-8.3	65.3	200,250	18.2	2.7	28.2	5.7	36.8
All	-2.0	100.0	3,970	7.1	0.0	100.0	1.6	23.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	930	1.4	6,320	0.0	210	0.0	6,110	0.0	3.3
10-20	1,960	2.9	20,050	0.2	320	0.0	19,730	0.3	1.6
20-30	3,110	4.5	32,840	0.6	490	0.0	32,350	0.7	1.5
30-40	3,230	4.7	44,740	0.8	1,010	0.1	43,730	1.0	2.3
40-50	3,150	4.6	57,560	1.0	2,360	0.2	55,200	1.3	4.1
50-75	6,700	9.8	80,120	3.1	6,350	1.1	73,770	3.6	7.9
75-100	7,090	10.4	112,400	4.6	12,290	2.3	100,110	5.2	10.9
100-200	21,620	31.6	187,860	23.3	30,720	17.5	157,140	24.9	16.4
200-500	16,640	24.3	375,200	35.8	84,640	37.0	290,550	35.5	22.6
500-1,000	2,560	3.7	855,570	12.6	237,430	16.0	618,140	11.6	27.8
More than 1,000	890	1.3	3,525,740	17.9	1,098,090	25.6	2,427,640	15.8	31.2
All	68,380	100.0	255,080	100.0	55,620	100.0	199,470	100.0	21.8

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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	5.9	-3.5	-600	38.4	-0.1	-0.4	-7.0	-25.2
10-20	1.2	-6.6	-290	10.7	-0.1	-2.0	-1.4	-14.5
20-30	0.4	-5.1	-150	10.1	-0.1	-1.6	-0.5	-5.0
30-40	0.5	-6.5	-190	-11.5	-0.2	1.5	-0.4	3.3
40-50	0.5	-7.0	-250	-5.2	-0.3	3.8	-0.4	8.0
50-75	0.4	-13.3	-280	-2.9	-0.8	12.9	-0.4	11.8
75-100	0.0	-1.0	-30	-0.2	-0.5	14.3	0.0	14.2
100-200	-0.1	7.9	200	0.6	-0.9	37.4	0.1	18.8
200-500	-0.6	11.8	1,670	2.1	-0.2	17.0	0.5	24.0
500-1,000	-1.3	4.3	8,210	3.3	0.0	3.9	0.9	29.7
More than 1,000	-15.5	118.9	560,920	35.4	3.2	13.3	10.8	41.2
All	-0.5	100.0	400	3.0	0.0	100.0	0.4	15.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	2.3	8,570	0.2	-1,560	-0.3	10,140	0.3	-18.2
10-20	2,250	9.1	20,340	2.1	-2,660	-1.8	23,010	2.7	-13.1
20-30	3,360	13.7	32,460	4.9	-1,490	-1.5	33,940	6.0	-4.6
30-40	3,310	13.5	44,670	6.6	1,680	1.7	42,990	7.5	3.8
40-50	2,770	11.2	57,320	7.1	4,810	4.1	52,510	7.6	8.4
50-75	4,650	18.9	78,890	16.4	9,610	13.7	69,280	16.9	12.2
75-100	3,040	12.4	111,570	15.2	15,880	14.8	95,690	15.3	14.2
100-200	3,870	15.7	173,070	29.9	32,340	38.3	140,730	28.5	18.7
200-500	690	2.8	344,220	10.7	80,810	17.1	263,410	9.6	23.5
500-1,000	50	0.2	868,340	2.0	249,220	3.9	619,120	1.7	28.7
More than 1,000	20	0.1	5,210,330	4.9	1,582,970	10.1	3,627,360	4.0	30.4
All	24,640	100.0	90,760	100.0	13,270	100.0	77,490	100.0	14.6

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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	7.1	-0.6	-720	47.0	0.0	-0.1	-8.4	-26.3
10-20	1.3	-0.8	-310	11.5	0.0	-0.4	-1.5	-14.7
20-30	0.6	-0.8	-200	13.2	0.0	-0.3	-0.6	-5.2
30-40	0.5	-0.9	-220	-15.2	-0.1	0.2	-0.5	2.8
40-50	0.4	-0.6	-210	-4.7	-0.1	0.7	-0.4	7.4
50-75	0.3	-1.0	-200	-2.1	-0.2	2.5	-0.3	11.5
75-100	0.0	-0.1	-20	-0.1	-0.2	3.0	0.0	13.9
100-200	-0.1	1.9	190	0.6	-0.8	16.9	0.1	18.2
200-500	-0.5	11.3	1,500	1.7	-1.2	34.0	0.4	23.8
500-1,000	-1.3	9.8	8,020	3.3	-0.3	15.5	0.9	29.3
More than 1,000	-7.6	77.6	181,700	16.5	2.7	27.7	5.2	36.8
All	-1.5	100.0	2,340	5.3	0.0	100.0	1.2	23.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	990	1.8	8,560	0.1	-1,530	-0.1	10,100	0.1	-17.9
10-20	3,480	6.3	20,130	0.6	-2,660	-0.4	22,790	0.9	-13.2
20-30	5,120	9.3	32,380	1.5	-1,480	-0.3	33,860	2.0	-4.6
30-40	4,950	9.0	44,750	2.0	1,460	0.3	43,290	2.5	3.3
40-50	3,880	7.1	57,360	2.0	4,430	0.7	52,920	2.4	7.7
50-75	6,870	12.5	79,180	4.9	9,280	2.7	69,890	5.6	11.7
75-100	4,970	9.1	111,980	5.1	15,560	3.2	96,420	5.6	13.9
100-200	12,660	23.1	186,100	21.4	33,670	17.7	152,430	22.4	18.1
200-500	9,630	17.5	376,320	32.9	87,880	35.2	288,430	32.2	23.4
500-1,000	1,570	2.9	854,660	12.2	242,010	15.8	612,660	11.2	28.3
More than 1,000	550	1.0	3,483,170	17.3	1,099,020	25.0	2,384,150	15.2	31.6
All	54,900	100.0	200,870	100.0	43,850	100.0	157,020	100.0	21.8

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 T21-0062
Tax Provisions in the Administration's FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2031 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	0.0	-40	-50.5	0.0	0.0	-0.5	0.5
10-20	0.1	-0.1	-20	-13.6	0.0	0.1	-0.1	0.7
20-30	-0.1	0.1	20	3.1	0.0	0.4	0.1	2.2
30-40	-0.5	0.9	230	18.5	0.0	0.7	0.5	3.3
40-50	-0.5	0.8	250	10.4	-0.1	1.2	0.4	4.7
50-75	-0.7	2.8	510	9.5	-0.2	4.3	0.7	7.4
75-100	-0.9	3.6	940	8.8	-0.4	5.9	0.8	10.4
100-200	-1.3	11.8	1,940	7.9	-1.4	21.2	1.1	15.0
200-500	-2.2	13.6	6,380	8.4	-1.5	23.2	1.7	22.2
500-1,000	-3.2	6.2	20,050	8.8	-0.6	10.1	2.3	28.7
More than 1,000	-13.7	57.7	387,870	30.7	3.8	32.4	9.5	40.2
All	-2.8	100.0	2,930	15.2	0.0	100.0	2.4	18.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2031 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	1,260	2.2	7,240	0.1	80	0.0	7,160	0.2	1.1
10-20	6,620	11.7	20,220	1.9	170	0.1	20,050	2.3	0.8
20-30	6,660	11.7	31,940	3.1	670	0.4	31,260	3.6	2.1
30-40	6,320	11.1	44,760	4.1	1,240	0.7	43,510	4.7	2.8
40-50	5,430	9.6	57,400	4.5	2,420	1.2	54,980	5.1	4.2
50-75	9,090	16.0	79,210	10.4	5,380	4.5	73,830	11.5	6.8
75-100	6,370	11.2	111,530	10.2	10,710	6.2	100,820	11.0	9.6
100-200	10,090	17.8	176,270	25.6	24,500	22.6	151,780	26.2	13.9
200-500	3,550	6.3	370,170	18.9	75,770	24.6	294,400	17.9	20.5
500-1,000	510	0.9	860,260	6.3	227,110	10.6	633,140	5.5	26.4
More than 1,000	250	0.4	4,101,230	14.6	1,262,550	28.6	2,838,680	12.0	30.8
All	56,800	100.0	122,300	100.0	19,250	100.0	103,050	100.0	15.7

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

<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.

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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.