

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

**Table T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2031 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	49,010	25.5	1.0	-2.8	-220	-1.0	2.4
Second Quintile	42,030	21.8	-0.2	0.8	80	0.1	9.3
Middle Quintile	40,460	21.0	-0.4	3.8	360	0.4	15.2
Fourth Quintile	32,960	17.1	-0.6	7.4	870	0.5	19.0
Top Quintile	26,630	13.8	-3.1	87.0	12,620	2.3	28.4
<b>All</b>	<b>192,590</b>	<b>100.0</b>	<b>-1.7</b>	<b>100.0</b>	<b>2,010</b>	<b>1.4</b>	<b>21.9</b>
<b>Addendum</b>							
<b>80-90</b>	13,680	7.1	-0.7	6.0	1,700	0.6	21.9
<b>90-95</b>	6,700	3.5	-1.0	5.4	3,110	0.7	24.6
<b>95-99</b>	5,010	2.6	-1.5	10.3	7,900	1.1	28.4
<b>Top 1 Percent</b>	1,230	0.6	-9.0	65.3	205,140	6.2	37.4
<b>Top 0.1 Percent</b>	130	0.1	-14.6	47.6	1,468,860	10.0	41.1

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) 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% \$28,300; 40% \$56,300; 60% \$98,800; 80% \$173,400; 90% \$251,700; 95% \$364,700; 99% \$867,900; 99.9% \$4,032,300.

(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) 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 T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2031 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>		
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.0	-2.8	-220	-28.9	-0.2	0.4	-1.0	2.4	
Second Quintile	-0.2	0.8	80	1.5	-0.2	3.5	0.1	9.3	
Middle Quintile	-0.4	3.8	360	2.3	-0.4	10.3	0.4	15.2	
Fourth Quintile	-0.6	7.4	870	2.6	-0.7	18.4	0.5	19.0	
Top Quintile	-3.1	87.0	12,620	8.8	1.3	66.9	2.3	28.4	
All	-1.7	100.0	2,010	6.7	0.0	100.0	1.4	21.9	
<b>Addendum</b>									
80-90	-0.7	6.0	1,700	2.7	-0.6	14.3	0.6	21.9	
90-95	-1.0	5.4	3,110	3.1	-0.4	11.4	0.7	24.6	
95-99	-1.5	10.3	7,900	4.0	-0.4	16.6	1.1	28.4	
Top 1 Percent	-9.0	65.3	205,140	19.8	2.7	24.7	6.2	37.4	
Top 0.1 Percent	-14.6	47.6	1,468,860	32.3	2.4	12.2	10.0	41.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	49,010	25.5	22,730	3.9	770	0.7	21,960	4.8	3.4
Second Quintile	42,030	21.8	55,950	8.3	5,140	3.7	50,800	9.5	9.2
Middle Quintile	40,460	21.0	103,190	14.8	15,340	10.7	87,850	15.8	14.9
Fourth Quintile	32,960	17.1	182,110	21.2	33,670	19.1	148,440	21.8	18.5
Top Quintile	26,630	13.8	548,420	51.6	142,940	65.6	405,480	48.0	26.1
All	192,590	100.0	146,910	100.0	30,130	100.0	116,780	100.0	20.5
<b>Addendum</b>									
80-90	13,680	7.1	295,060	14.3	62,930	14.8	232,130	14.1	21.3
90-95	6,700	3.5	427,540	10.1	102,100	11.8	325,430	9.7	23.9
95-99	5,010	2.6	720,540	12.8	196,600	17.0	523,940	11.7	27.3
Top 1 Percent	1,230	0.6	3,324,010	14.5	1,036,810	22.0	2,287,210	12.5	31.2
Top 0.1 Percent	130	0.1	14,637,090	6.5	4,548,920	9.8	10,088,180	5.6	31.1

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.

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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) 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% \$28,300; 40% \$56,300; 60% \$98,800; 80% \$173,400; 90% \$251,700; 95% \$364,700; 99% \$867,900; 99.9% \$4,032,300.

(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 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.

(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 T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>		
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.2	-2.7	-260	-126.3	-0.2	0.0	-1.2	-0.3	
Second Quintile	0.1	-0.4	-40	-0.8	-0.2	2.7	-0.1	8.4	
Middle Quintile	-0.3	2.7	260	2.1	-0.4	8.0	0.3	13.4	
Fourth Quintile	-0.5	6.5	670	2.4	-0.7	17.5	0.4	18.4	
Top Quintile	-3.0	90.2	10,300	8.6	1.3	71.4	2.2	28.0	
All	-1.7	100.0	2,010	6.7	0.0	100.0	1.4	21.9	
<b>Addendum</b>									
80-90	-0.7	6.7	1,470	2.8	-0.6	15.5	0.6	21.8	
90-95	-0.9	5.5	2,550	2.9	-0.4	12.1	0.7	24.3	
95-99	-1.5	11.3	6,740	4.1	-0.4	18.0	1.1	27.9	
Top 1 Percent	-8.6	66.7	168,100	19.2	2.7	25.9	6.0	37.0	
Top 0.1 Percent	-14.6	50.0	1,288,050	32.4	2.5	12.8	10.1	41.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	40,720	21.2	21,610	3.1	200	0.1	21,400	3.9	0.9
Second Quintile	40,040	20.8	50,240	7.1	4,260	2.9	45,970	8.2	8.5
Middle Quintile	39,550	20.5	92,900	13.0	12,190	8.3	80,710	14.2	13.1
Fourth Quintile	36,980	19.2	159,030	20.8	28,630	18.2	130,400	21.4	18.0
Top Quintile	33,800	17.6	467,440	55.9	120,430	70.2	347,010	52.2	25.8
All	192,590	100.0	146,910	100.0	30,130	100.0	116,780	100.0	20.5
<b>Addendum</b>									
80-90	17,430	9.1	252,240	15.5	53,400	16.0	198,840	15.4	21.2
90-95	8,380	4.4	368,590	10.9	87,030	12.6	281,560	10.5	23.6
95-99	6,460	3.4	617,220	14.1	165,260	18.4	451,960	13.0	26.8
Top 1 Percent	1,530	0.8	2,823,910	15.3	876,330	23.2	1,947,590	13.3	31.0
Top 0.1 Percent	150	0.1	12,811,000	6.8	3,978,350	10.3	8,832,650	5.9	31.1

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.

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(5) 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.

(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 T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>		
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.6	-8.7	-270	-40.9	-0.5	0.6	-1.6	2.3	
Second Quintile	0.0	0.4	10	0.4	-0.2	4.9	0.0	8.7	
Middle Quintile	-0.5	7.7	310	3.2	-0.3	12.9	0.4	14.1	
Fourth Quintile	-0.7	12.8	640	2.8	-0.6	23.8	0.5	19.7	
Top Quintile	-2.9	85.8	6,480	8.2	1.5	57.5	2.2	28.3	
All	-1.3	100.0	840	5.4	0.0	100.0	1.0	20.0	
<b>Addendum</b>									
80-90	-0.9	9.5	1,280	3.1	-0.4	16.0	0.7	23.4	
90-95	-1.2	7.4	2,330	3.7	-0.2	10.5	0.9	24.9	
95-99	-2.0	13.7	6,160	5.2	0.0	14.0	1.4	28.7	
Top 1 Percent	-9.5	55.3	119,510	19.9	2.1	17.0	6.5	38.9	
Top 0.1 Percent	-17.1	41.0	1,026,400	34.8	1.8	8.1	11.5	44.5	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,320	27.0	17,230	5.6	660	1.1	16,570	6.7	3.8
Second Quintile	21,820	23.3	39,920	11.2	3,450	5.1	36,470	12.7	8.7
Middle Quintile	19,560	20.9	72,000	18.2	9,870	13.1	62,130	19.3	13.7
Fourth Quintile	15,880	16.9	117,650	24.1	22,580	24.4	95,060	24.0	19.2
Top Quintile	10,440	11.1	301,540	40.6	78,860	56.0	222,680	37.0	26.2
All	93,820	100.0	82,670	100.0	15,670	100.0	67,000	100.0	19.0
<b>Addendum</b>									
80-90	5,830	6.2	182,370	13.7	41,360	16.4	141,010	13.1	22.7
90-95	2,500	2.7	261,360	8.4	62,830	10.7	198,530	7.9	24.0
95-99	1,750	1.9	432,720	9.8	117,960	14.0	314,750	8.8	27.3
Top 1 Percent	360	0.4	1,853,770	8.7	601,000	14.9	1,252,770	7.3	32.4
Top 0.1 Percent	30	0.0	8,936,900	3.6	2,946,120	6.3	5,990,780	3.0	33.0

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

(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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(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% \$19,500; 40% \$38,600; 60% \$65,400; 80% \$107,500; 90% \$154,200; 95% \$219,000; 99% \$499,300; 99.9% \$2,280,500.

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(5) 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.

(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.

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**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.9	-0.7	-250	-63.7	-0.1	0.0	-0.9	0.5
Second Quintile	-0.1	0.1	30	0.7	-0.1	1.1	0.1	7.1
Middle Quintile	-0.3	1.7	340	2.4	-0.2	4.7	0.3	12.2
Fourth Quintile	-0.5	5.0	800	2.4	-0.7	14.3	0.4	17.4
Top Quintile	-2.8	89.4	11,570	8.1	0.7	79.4	2.1	27.7
All	-2.0	100.0	3,970	7.1	0.0	100.0	1.6	23.4
<b>Addendum</b>								
80-90	-0.7	6.1	1,630	2.7	-0.7	15.6	0.6	21.1
90-95	-0.8	5.4	2,710	2.7	-0.6	13.4	0.6	24.1
95-99	-1.4	11.3	7,040	3.8	-0.7	20.8	1.0	27.7
Top 1 Percent	-7.9	66.6	168,950	17.7	2.7	29.6	5.5	36.4
Top 0.1 Percent	-13.4	48.4	1,275,230	29.9	2.5	14.0	9.3	40.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,250	10.6	28,590	1.2	390	0.1	28,200	1.5	1.4
Second Quintile	9,520	13.9	65,140	3.6	4,590	1.2	60,550	4.2	7.0
Middle Quintile	13,220	19.3	119,460	9.1	14,220	4.9	105,240	10.2	11.9
Fourth Quintile	16,880	24.7	198,720	19.2	33,790	15.0	164,930	20.4	17.0
Top Quintile	21,000	30.7	555,400	66.9	142,420	78.6	412,990	63.6	25.6
All	68,380	100.0	255,080	100.0	55,620	100.0	199,470	100.0	21.8
<b>Addendum</b>									
80-90	10,190	14.9	296,130	17.3	60,750	16.3	235,380	17.6	20.5
90-95	5,370	7.9	423,860	13.0	99,250	14.0	324,610	12.8	23.4
95-99	4,370	6.4	699,590	17.5	186,360	21.4	513,230	16.5	26.6
Top 1 Percent	1,070	1.6	3,091,700	19.0	956,040	26.9	2,135,670	16.8	30.9
Top 0.1 Percent	100	0.2	13,753,880	8.1	4,260,410	11.6	9,493,470	7.2	31.0

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

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(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 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.

(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.

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**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>		
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.8	-18.5	-240	14.8	-0.4	-4.2	-0.8	-6.3	
Second Quintile	0.5	-21.9	-280	-4.9	-1.0	12.5	-0.5	9.0	
Middle Quintile	0.1	-6.1	-110	-0.8	-0.9	23.7	-0.1	14.0	
Fourth Quintile	-0.2	7.5	260	0.8	-0.6	28.4	0.2	19.6	
Top Quintile	-3.8	139.0	11,550	11.4	3.0	39.6	2.9	27.8	
All	-0.5	100.0	400	3.0	0.0	100.0	0.4	15.1	
<b>Addendum</b>									
80-90	-0.5	7.8	970	1.8	-0.2	13.1	0.4	22.0	
90-95	-0.8	5.1	2,110	2.5	0.0	6.1	0.6	24.1	
95-99	-1.1	5.8	4,700	3.0	0.0	5.9	0.8	27.4	
Top 1 Percent	-13.8	120.3	332,390	31.6	3.2	14.6	9.6	40.1	
Top 0.1 Percent	-21.6	108.8	3,264,130	49.5	3.0	9.6	15.1	45.5	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,650	31.0	29,620	10.1	-1,610	-3.8	31,230	12.5	-5.4
Second Quintile	7,580	30.8	61,800	20.9	5,830	13.5	55,980	22.2	9.4
Middle Quintile	5,310	21.6	107,510	25.5	15,130	24.6	92,380	25.7	14.1
Fourth Quintile	2,880	11.7	169,860	21.8	32,990	29.0	136,870	20.6	19.4
Top Quintile	1,180	4.8	406,020	21.5	101,360	36.7	304,660	18.9	25.0
All	24,640	100.0	90,760	100.0	13,270	100.0	77,490	100.0	14.6
<b>Addendum</b>									
80-90	790	3.2	254,790	9.0	55,140	13.3	199,650	8.3	21.6
90-95	240	1.0	354,500	3.8	83,420	6.1	271,090	3.4	23.5
95-99	120	0.5	598,150	3.2	159,120	5.9	439,030	2.8	26.6
Top 1 Percent	40	0.1	3,452,540	5.5	1,050,590	11.4	2,401,950	4.5	30.4
Top 0.1 Percent	*	0.0	21,684,450	3.2	6,599,190	6.6	15,085,260	2.6	30.4

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

(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) 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% \$19,500; 40% \$38,600; 60% \$65,400; 80% \$107,500; 90% \$154,200; 95% \$219,000; 99% \$499,300; 99.9% \$2,280,500.

(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 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.

(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 T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>		
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.9	-2.7	-280	18.7	-0.1	-0.9	-0.9	-5.8	
Second Quintile	0.3	-1.9	-200	-3.1	-0.3	3.0	-0.3	9.6	
Middle Quintile	0.0	-0.3	-30	-0.2	-0.4	7.6	0.0	14.8	
Fourth Quintile	-0.2	2.9	360	0.9	-0.8	17.3	0.2	19.7	
Top Quintile	-2.7	97.8	12,720	7.3	1.3	72.6	2.0	29.1	
All	-1.5	100.0	2,340	5.3	0.0	100.0	1.2	23.0	
<b>Addendum</b>									
80-90	-0.5	4.5	1,180	1.6	-0.6	14.9	0.4	22.8	
90-95	-0.7	4.9	2,540	2.1	-0.4	12.3	0.5	25.7	
95-99	-1.2	11.3	7,250	3.1	-0.4	18.8	0.9	29.2	
Top 1 Percent	-7.9	77.0	200,380	17.1	2.7	26.7	5.4	37.0	
Top 0.1 Percent	-13.6	57.6	1,478,440	30.2	2.4	12.6	9.4	40.4	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	12,470	22.7	30,300	3.4	-1,480	-0.8	31,780	4.6	-4.9
Second Quintile	11,870	21.6	66,820	7.2	6,600	3.3	60,220	8.3	9.9
Middle Quintile	10,360	18.9	126,540	11.9	18,710	8.1	107,830	13.0	14.8
Fourth Quintile	10,110	18.4	219,320	20.1	42,940	18.0	176,390	20.7	19.6
Top Quintile	9,860	18.0	641,270	57.4	173,940	71.3	467,340	53.5	27.1
All	54,900	100.0	200,870	100.0	43,850	100.0	157,020	100.0	21.8
<b>Addendum</b>									
80-90	4,890	8.9	337,550	15.0	75,860	15.4	261,690	14.9	22.5
90-95	2,480	4.5	489,360	11.0	123,160	12.7	366,200	10.5	25.2
95-99	2,000	3.7	815,460	14.8	230,540	19.2	584,920	13.6	28.3
Top 1 Percent	490	0.9	3,707,000	16.6	1,171,130	24.0	2,535,870	14.5	31.6
Top 0.1 Percent	50	0.1	15,784,790	7.2	4,900,110	10.2	10,884,680	6.3	31.0

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) 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% \$19,500; 40% \$38,600; 60% \$65,400; 80% \$107,500; 90% \$154,200; 95% \$219,000; 99% \$499,300; 99.9% \$2,280,500.

(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 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.

(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 T21-0063**  
**Tax Provisions in the Administration's FY2022 Budget Proposal**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	-0.2	-30	-13.1	0.0	0.1	-0.1	0.8
Second Quintile	-0.3	1.3	150	11.0	-0.1	1.7	0.3	3.2
Middle Quintile	-0.7	4.7	560	8.9	-0.4	7.5	0.7	8.0
Fourth Quintile	-1.1	8.5	1,430	8.0	-1.0	15.0	1.0	13.3
Top Quintile	-5.3	83.0	18,610	17.2	1.2	74.9	4.0	27.6
All	-2.8	100.0	2,930	15.2	0.0	100.0	2.4	18.1
<b>Addendum</b>								
80-90	-1.6	7.3	3,060	8.1	-0.9	12.9	1.3	17.9
90-95	-1.9	5.0	5,030	7.9	-0.6	9.0	1.5	20.7
95-99	-2.9	10.1	12,150	8.9	-0.9	16.2	2.2	26.5
Top 1 Percent	-12.2	60.6	242,660	27.9	3.6	36.7	8.5	39.0
Top 0.1 Percent	-18.2	45.8	1,541,700	41.2	3.8	20.8	12.6	43.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2031 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,340	18.2	21,340	3.2	190	0.2	21,140	3.7	0.9
Second Quintile	14,600	25.7	46,000	9.7	1,320	1.8	44,680	11.1	2.9
Middle Quintile	13,950	24.6	85,430	17.2	6,240	8.0	79,200	18.9	7.3
Fourth Quintile	9,840	17.3	145,360	20.6	17,820	16.0	127,540	21.4	12.3
Top Quintile	7,420	13.1	460,290	49.2	108,520	73.6	351,760	44.6	23.6
All	56,800	100.0	122,300	100.0	19,250	100.0	103,050	100.0	15.7
<b>Addendum</b>									
80-90	3,970	7.0	229,500	13.1	37,960	13.8	191,530	13.0	16.5
90-95	1,650	2.9	330,300	7.9	63,490	9.6	266,810	7.5	19.2
95-99	1,380	2.4	559,630	11.1	136,380	17.2	423,250	10.0	24.4
Top 1 Percent	420	0.7	2,853,550	17.1	869,580	33.1	1,983,970	14.1	30.5
Top 0.1 Percent	50	0.1	12,238,870	8.7	3,746,700	16.9	8,492,170	7.2	30.6

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.

<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% \$19,500; 40% \$38,600; 60% \$65,400; 80% \$107,500; 90% \$154,200; 95% \$219,000; 99% \$499,300; 99.9% \$2,280,500.

(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 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.

(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.