

Table T21-0089
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	10,230	5.7	5,900	260	5,640	4.5	0.3	0.4	0.1
10-20	21,720	12.1	15,690	410	15,280	2.6	1.7	2.0	0.2
20-30	19,660	11.0	25,870	980	24,880	3.8	2.5	3.0	0.5
30-40	16,070	9.0	36,300	2,340	33,970	6.4	2.9	3.4	1.0
40-50	13,290	7.4	46,710	4,220	42,480	9.0	3.1	3.5	1.4
50-75	24,830	13.8	64,450	7,920	56,530	12.3	7.9	8.6	5.0
75-100	18,330	10.2	90,530	13,310	77,230	14.7	8.2	8.7	6.2
100-200	33,200	18.5	146,290	25,720	120,570	17.6	24.1	24.6	21.7
200-500	17,390	9.7	298,130	65,150	232,980	21.9	25.7	24.9	28.7
500-1,000	2,340	1.3	691,270	177,870	513,400	25.7	8.0	7.4	10.5
More than 1,000	970	0.5	3,272,720	998,740	2,273,980	30.5	15.7	13.5	24.5
All	179,520	100.0	112,520	21,970	90,550	19.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T21-0089
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	8,550	9.6	5,890	350	5,550	5.9	0.9	1.1	0.3
10-20	17,140	19.3	15,530	750	14,780	4.9	5.0	5.8	1.3
20-30	12,280	13.8	25,630	1,960	23,670	7.6	5.9	6.7	2.5
30-40	9,270	10.5	36,220	3,620	32,600	10.0	6.3	6.9	3.4
40-50	7,500	8.5	46,800	5,570	41,230	11.9	6.6	7.1	4.3
50-75	13,480	15.2	64,180	9,650	54,530	15.0	16.2	16.8	13.3
75-100	8,140	9.2	90,170	16,530	73,640	18.3	13.7	13.7	13.8
100-200	9,020	10.2	138,620	29,790	108,840	21.5	23.4	22.4	27.4
200-500	2,210	2.5	294,070	72,290	221,790	24.6	12.2	11.2	16.4
500-1,000	230	0.3	689,600	204,000	485,610	29.6	3.0	2.6	4.9
More than 1,000	110	0.1	3,450,300	1,131,820	2,318,480	32.8	6.8	5.6	12.3
All	88,710	100.0	60,330	11,030	49,290	18.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T21-0089
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	1,040	1.6	5,330	190	5,140	3.5	0.0	0.1	0.0
10-20	2,190	3.4	16,180	260	15,920	1.6	0.3	0.3	0.0
20-30	3,570	5.5	26,170	440	25,730	1.7	0.7	0.9	0.1
30-40	3,120	4.9	36,390	730	35,650	2.0	0.9	1.1	0.1
40-50	2,870	4.5	46,490	1,820	44,670	3.9	1.0	1.3	0.2
50-75	6,200	9.6	65,320	5,040	60,290	7.7	3.2	3.7	1.2
75-100	6,970	10.8	91,250	9,920	81,340	10.9	5.0	5.6	2.6
100-200	20,540	31.9	151,080	23,970	127,110	15.9	24.2	25.7	18.5
200-500	14,450	22.5	299,570	64,020	235,550	21.4	33.8	33.5	34.7
500-1,000	2,040	3.2	691,440	174,450	516,990	25.2	11.0	10.4	13.4
More than 1,000	820	1.3	3,106,160	938,940	2,167,220	30.2	19.9	17.6	29.0
All	64,340	100.0	199,170	41,370	157,800	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T21-0089
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	520	2.3	7,040	-1,050	8,090	-15.0	0.2	0.3	-0.3
10-20	2,164	9.6	16,425	-2,260	18,680	-13.7	2.3	2.9	-2.5
20-30	3,467	15.3	26,338	-2,110	28,450	-8.0	5.8	7.2	-3.8
30-40	3,253	14.4	36,416	-130	36,540	-0.4	7.5	8.6	-0.2
40-50	2,556	11.3	46,713	2,520	44,190	5.4	7.6	8.2	3.3
50-75	4,485	19.8	64,062	6,260	57,800	9.8	18.3	18.8	14.4
75-100	2,625	11.6	89,799	11,430	78,370	12.7	15.0	14.9	15.4
100-200	2,970	13.1	137,883	24,340	113,550	17.7	26.1	24.5	37.1
200-500	509	2.3	276,778	63,210	213,570	22.8	9.0	7.9	16.5
500-1,000	39	0.2	688,781	197,140	491,640	28.6	1.7	1.4	4.0
More than 1,000	18	0.1	5,769,357	1,772,550	3,996,810	30.7	6.5	5.2	16.1
All	22,654	100.0	69,379	8,610	60,770	12.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

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

(1) Calendar year. Baseline is current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T21-0089
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	880	1.7	7,070	-1,120	8,180	-15.8	0.1	0.1	-0.1
10-20	3,320	6.5	16,330	-2,310	18,640	-14.1	0.7	1.0	-0.5
20-30	5,060	9.8	26,250	-2,080	28,330	-7.9	1.7	2.2	-0.7
30-40	4,790	9.3	36,340	-180	36,520	-0.5	2.2	2.7	-0.1
40-50	3,580	7.0	46,660	2,060	44,600	4.4	2.1	2.5	0.5
50-75	6,720	13.1	64,400	5,980	58,420	9.3	5.4	6.1	2.5
75-100	4,990	9.7	90,690	11,210	79,480	12.4	5.6	6.2	3.5
100-200	11,900	23.2	149,990	25,390	124,600	16.9	22.2	23.1	18.6
200-500	8,220	16.0	300,120	66,050	234,070	22.0	30.6	29.9	33.5
500-1,000	1,210	2.4	694,100	179,840	514,260	25.9	10.5	9.7	13.5
More than 1,000	500	1.0	3,070,460	937,990	2,132,470	30.6	19.2	16.7	29.1
All	51,400	100.0	156,600	31,540	125,060	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* 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 current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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 T21-0089
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	1,830	3.8	6,190	50	6,150	0.8	0.2	0.3	0.0
10-20	7,160	15.1	15,840	170	15,680	1.0	2.4	2.9	0.2
20-30	5,890	12.4	25,750	610	25,140	2.4	3.3	3.8	0.5
30-40	4,830	10.2	36,260	1,070	35,190	3.0	3.8	4.3	0.7
40-50	4,010	8.5	46,630	2,000	44,630	4.3	4.0	4.6	1.1
50-75	6,570	13.8	64,300	4,180	60,120	6.5	9.1	10.1	3.8
75-100	5,000	10.5	90,630	8,410	82,220	9.3	9.7	10.5	5.8
100-200	7,910	16.7	142,810	18,940	123,870	13.3	24.3	25.0	20.5
200-500	3,040	6.4	299,140	57,100	242,040	19.1	19.5	18.7	23.7
500-1,000	420	0.9	685,820	165,530	520,290	24.1	6.2	5.6	9.5
More than 1,000	220	0.5	3,791,330	1,149,260	2,642,070	30.3	17.5	14.5	33.8
All	47,490	100.0	98,080	15,410	82,670	15.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

Number of AMT Taxpayers (millions): 0.2

* 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 current law as of 7/19/2021. For more information on TPC's baseline definitions, see :

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

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) 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.