

**Table T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	47,360	26.4	16,510	530	15,980	3.2	3.9	4.7	0.6
<b>Second Quintile</b>	39,000	21.7	41,680	3,390	38,280	8.1	8.1	9.2	3.4
<b>Middle Quintile</b>	36,630	20.4	77,760	10,620	67,140	13.7	14.1	15.1	9.9
<b>Fourth Quintile</b>	30,160	16.8	137,620	23,710	113,900	17.2	20.5	21.1	18.1
<b>Top Quintile</b>	24,880	13.9	433,620	107,380	326,250	24.8	53.4	49.9	67.8
<b>All</b>	179,520	100.0	112,520	21,970	90,550	19.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	12,750	7.1	223,880	45,110	178,770	20.2	14.1	14.0	14.6
<b>90-95</b>	6,230	3.5	319,970	71,020	248,950	22.2	9.9	9.5	11.2
<b>95-99</b>	4,770	2.7	546,510	134,300	412,210	24.6	12.9	12.1	16.2
<b>Top 1 Percent</b>	1,140	0.6	2,919,980	887,200	2,032,780	30.4	16.5	14.3	25.7
<b>Top 0.1 Percent</b>	120	0.1	14,256,890	4,395,810	9,861,070	30.8	8.4	7.2	13.2

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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) 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% \$27,700; 40% \$54,700; 60% \$98,200; 80% \$179,100; 90% \$261,500; 95% \$375,000; 99% \$898,600; 99.9% \$4,060,400.

(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 T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	39,360	21.9	15,650	-40	15,690	-0.3	3.1	3.8	0.0
<b>Second Quintile</b>	36,940	20.6	37,180	2,630	34,550	7.1	6.8	7.9	2.5
<b>Middle Quintile</b>	36,320	20.2	69,230	8,490	60,740	12.3	12.5	13.6	7.8
<b>Fourth Quintile</b>	34,050	19.0	120,110	20,180	99,930	16.8	20.3	20.9	17.4
<b>Top Quintile</b>	31,350	17.5	370,050	90,670	279,380	24.5	57.4	53.9	72.1
<b>All</b>	179,520	100.0	112,520	21,970	90,550	19.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	16,030	8.9	191,760	38,510	153,250	20.1	15.2	15.1	15.7
<b>90-95</b>	7,860	4.4	276,600	60,630	215,970	21.9	10.8	10.4	12.1
<b>95-99</b>	6,060	3.4	471,260	114,240	357,020	24.2	14.1	13.3	17.6
<b>Top 1 Percent</b>	1,400	0.8	2,497,510	754,350	1,743,160	30.2	17.3	15.0	26.8
<b>Top 0.1 Percent</b>	140	0.1	12,349,230	3,803,090	8,546,140	30.8	8.7	7.5	13.7

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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

<https://www.taxpolicycenter.org/resources/income-measure-used->

(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 breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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 T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	25,520	28.8	12,480	490	11,990	3.9	6.0	7.0	1.3
<b>Second Quintile</b>	20,180	22.8	29,330	2,650	26,690	9.0	11.1	12.3	5.5
<b>Middle Quintile</b>	18,400	20.7	53,100	7,120	45,980	13.4	18.3	19.3	13.4
<b>Fourth Quintile</b>	14,430	16.3	88,250	16,100	72,160	18.2	23.8	23.8	23.7
<b>Top Quintile</b>	9,390	10.6	232,530	58,230	174,300	25.0	40.8	37.4	55.9
<b>All</b>	88,710	100.0	60,330	11,030	49,290	18.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,300	6.0	136,730	29,370	107,360	21.5	13.5	13.0	15.9
<b>90-95</b>	2,210	2.5	196,600	44,790	151,810	22.8	8.1	7.7	10.1
<b>95-99</b>	1,570	1.8	327,590	82,240	245,350	25.1	9.6	8.8	13.2
<b>Top 1 Percent</b>	310	0.4	1,642,730	525,130	1,117,600	32.0	9.5	7.9	16.7
<b>Top 0.1 Percent</b>	30	0.0	8,182,310	2,658,290	5,524,030	32.5	4.7	3.9	8.4

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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) 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 breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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 T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	6,990	10.9	21,030	50	20,990	0.2	1.2	1.4	0.0
<b>Second Quintile</b>	8,580	13.3	48,290	2,800	45,490	5.8	3.2	3.8	0.9
<b>Middle Quintile</b>	11,840	18.4	90,450	10,060	80,390	11.1	8.4	9.4	4.5
<b>Fourth Quintile</b>	16,170	25.1	148,850	23,550	125,300	15.8	18.8	20.0	14.3
<b>Top Quintile</b>	20,230	31.4	434,060	105,370	328,690	24.3	68.5	65.5	80.1
<b>All</b>	64,340	100.0	199,170	41,370	157,800	20.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,740	15.1	223,480	43,610	179,880	19.5	17.0	17.3	16.0
<b>90-95</b>	5,230	8.1	313,620	67,910	245,710	21.7	12.8	12.7	13.3
<b>95-99</b>	4,240	6.6	529,080	126,940	402,140	24.0	17.5	16.8	20.2
<b>Top 1 Percent</b>	1,020	1.6	2,668,490	797,880	1,870,620	29.9	21.2	18.8	30.6
<b>Top 0.1 Percent</b>	100	0.2	13,018,910	3,978,580	9,040,340	30.6	10.2	8.9	15.0

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. 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) 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 breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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 T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	6,490	28.6	22,430	-2,320	24,750	-10.4	9.3	11.7	-7.7
<b>Second Quintile</b>	7,390	32.6	46,050	2,190	43,860	4.8	21.7	23.6	8.3
<b>Middle Quintile</b>	5,150	22.7	80,100	9,520	70,580	11.9	26.2	26.4	25.1
<b>Fourth Quintile</b>	2,570	11.3	127,060	22,660	104,400	17.8	20.8	19.5	29.8
<b>Top Quintile</b>	1,010	4.5	341,930	85,460	256,470	25.0	22.1	18.9	44.4
<b>All</b>	22,650	100.0	69,380	8,610	60,770	12.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	630	2.8	193,560	40,580	152,980	21.0	7.7	7.0	13.0
<b>90-95</b>	240	1.1	256,700	56,240	200,470	21.9	4.0	3.6	7.0
<b>95-99</b>	110	0.5	453,000	116,740	336,260	25.8	3.3	2.8	6.8
<b>Top 1 Percent</b>	30	0.1	3,722,180	1,144,680	2,577,500	30.8	7.1	5.6	17.6
<b>Top 0.1 Percent</b>	0	0.0	25,538,490	7,879,740	17,658,740	30.9	4.9	3.9	12.3

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

Number of AMT Taxpayers (millions). Baseline: 0.2

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

(1) Calendar year. Baseline is current law as of 07/19/2021. For more information on TPC's baseline definitions, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

(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 T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	10,520	20.5	23,120	-2,160	25,280	-9.3	3.0	4.1	-1.4
<b>Second Quintile</b>	11,380	22.1	49,790	2,740	47,050	5.5	7.0	8.3	1.9
<b>Middle Quintile</b>	10,350	20.1	94,170	12,000	82,160	12.8	12.1	13.2	7.7
<b>Fourth Quintile</b>	9,620	18.7	164,920	29,620	135,300	18.0	19.7	20.3	17.6
<b>Top Quintile</b>	9,290	18.1	504,130	129,160	374,970	25.6	58.2	54.2	74.1
<b>All</b>	51,400	100.0	156,600	31,540	125,060	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,710	9.2	254,670	54,070	200,600	21.2	14.9	14.7	15.7
<b>90-95</b>	2,270	4.4	364,950	83,800	281,140	23.0	10.3	9.9	11.7
<b>95-99</b>	1,830	3.6	624,120	160,200	463,920	25.7	14.2	13.2	18.1
<b>Top 1 Percent</b>	480	0.9	3,159,640	964,390	2,195,250	30.5	18.8	16.3	28.5
<b>Top 0.1 Percent</b>	50	0.1	15,963,510	4,879,820	11,083,690	30.6	9.0	7.8	13.6

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

Number of AMT Taxpayers (millions). Baseline: 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 07/19/2021. For more information on TPC's baseline definitions, see:

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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.

**Table T21-0090**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**by Expanded Cash Income Percentile, 2022 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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
<b>Lowest Quintile</b>	10,000	21.1	15,210	140	15,070	0.9	3.3	3.8	0.2
<b>Second Quintile</b>	11,170	23.5	33,810	960	32,850	2.8	8.1	9.3	1.5
<b>Middle Quintile</b>	10,410	21.9	63,670	4,010	59,670	6.3	14.2	15.8	5.7
<b>Fourth Quintile</b>	8,380	17.7	109,900	12,190	97,710	11.1	19.8	20.9	14.0
<b>Top Quintile</b>	6,910	14.5	368,030	82,750	285,280	22.5	54.6	50.2	78.1
<b>All</b>	47,490	100.0	98,080	15,410	82,670	15.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,580	7.5	174,360	26,660	147,690	15.3	13.4	13.5	13.1
<b>90-95</b>	1,610	3.4	250,100	44,990	205,110	18.0	8.7	8.4	9.9
<b>95-99</b>	1,360	2.9	430,460	92,520	337,940	21.5	12.5	11.7	17.2
<b>Top 1 Percent</b>	360	0.8	2,606,940	779,010	1,827,930	29.9	20.0	16.6	38.0
<b>Top 0.1 Percent</b>	50	0.1	11,596,070	3,559,470	8,036,590	30.7	11.6	9.5	22.6

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

Number of AMT Taxpayers (millions). Baseline: 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 07/19/2021. For more information on TPC's baseline definitions, 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 incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The breaks are (in 2020 dollars): 20% \$19,200; 40% \$37,700; 60% \$65,400; 80% \$110,100; 90% \$159,800; 95% \$224,700; 99% \$522,100; 99.9% \$2,296,700.

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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.