

**Table T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2011 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,530	6.0	4,330	200	4,120	4.7	0.3	0.4	0.1
<b>10-20</b>	19,090	12.1	11,846	180	11,670	1.5	1.9	2.3	0.2
<b>20-30</b>	17,830	11.3	19,422	380	19,050	1.9	2.9	3.4	0.3
<b>30-40</b>	14,510	9.2	27,239	1,280	25,960	4.7	3.3	3.8	0.9
<b>40-50</b>	12,240	7.7	35,126	2,780	32,350	7.9	3.6	4.0	1.6
<b>50-75</b>	22,520	14.2	48,370	5,440	42,930	11.2	9.0	9.8	5.7
<b>75-100</b>	15,630	9.9	67,765	9,370	58,400	13.8	8.8	9.2	6.9
<b>100-200</b>	29,350	18.6	109,736	18,690	91,040	17.0	26.7	27.0	25.7
<b>200-500</b>	13,740	8.7	221,648	47,410	174,240	21.4	25.3	24.2	30.5
<b>500-1,000</b>	1,560	1.0	522,840	136,440	386,410	26.1	6.8	6.1	9.9
<b>More than 1,000</b>	630	0.4	2,206,636	606,680	1,599,950	27.5	11.6	10.2	18.0
<b>All</b>	158,130	100.0	76,209	13,510	62,700	17.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.3

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2012 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,720	6.1	4,390	210	4,180	4.8	0.3	0.4	0.1
<b>10-20</b>	19,730	12.3	12,070	210	11,860	1.7	1.8	2.2	0.2
<b>20-30</b>	18,190	11.4	19,790	400	19,390	2.0	2.8	3.3	0.3
<b>30-40</b>	14,390	9.0	27,810	1,310	26,500	4.7	3.1	3.6	0.8
<b>40-50</b>	12,170	7.6	35,850	2,860	32,990	8.0	3.4	3.8	1.5
<b>50-75</b>	22,850	14.3	49,350	5,520	43,830	11.2	8.7	9.4	5.4
<b>75-100</b>	15,830	9.9	69,180	9,490	59,680	13.7	8.4	8.9	6.4
<b>100-200</b>	29,320	18.3	111,890	19,050	92,850	17.0	25.3	25.6	23.8
<b>200-500</b>	14,010	8.8	226,640	48,770	177,870	21.5	24.5	23.4	29.1
<b>500-1,000</b>	1,670	1.0	532,980	139,500	393,480	26.2	6.9	6.2	9.9
<b>More than 1,000</b>	780	0.5	2,494,020	676,870	1,817,150	27.1	14.9	13.3	22.4
<b>All</b>	159,950	100.0	81,130	14,680	66,460	18.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.5

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,370	5.8	4,420	250	4,170	5.7	0.3	0.4	0.1
<b>10-20</b>	19,710	12.2	12,240	310	11,930	2.6	1.8	2.2	0.2
<b>20-30</b>	18,280	11.3	20,100	620	19,480	3.1	2.8	3.4	0.4
<b>30-40</b>	14,630	9.0	28,240	1,670	26,570	5.9	3.1	3.7	0.9
<b>40-50</b>	12,200	7.5	36,360	3,290	33,080	9.0	3.4	3.8	1.5
<b>50-75</b>	23,050	14.3	50,040	6,270	43,770	12.5	8.8	9.6	5.5
<b>75-100</b>	16,010	9.9	70,170	10,570	59,610	15.1	8.6	9.1	6.5
<b>100-200</b>	30,180	18.7	113,650	21,020	92,630	18.5	26.1	26.5	24.3
<b>200-500</b>	14,560	9.0	230,770	53,110	177,660	23.0	25.6	24.6	29.7
<b>500-1,000</b>	1,760	1.1	541,560	151,530	390,030	28.0	7.3	6.5	10.3
<b>More than 1,000</b>	710	0.4	2,262,280	740,380	1,521,910	32.7	12.3	10.3	20.3
<b>All</b>	161,750	100.0	81,250	16,110	65,140	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.0

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2014 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,400	5.7	4,490	250	4,240	5.6	0.3	0.4	0.1
<b>10-20</b>	19,590	12.0	12,440	340	12,100	2.8	1.7	2.1	0.2
<b>20-30</b>	18,440	11.3	20,430	690	19,740	3.4	2.7	3.3	0.5
<b>30-40</b>	14,810	9.1	28,700	1,770	26,930	6.2	3.0	3.6	0.9
<b>40-50</b>	12,460	7.6	36,970	3,450	33,520	9.3	3.3	3.8	1.5
<b>50-75</b>	23,260	14.2	50,850	6,530	44,320	12.8	8.5	9.3	5.3
<b>75-100</b>	16,130	9.9	71,350	10,930	60,420	15.3	8.2	8.8	6.2
<b>100-200</b>	30,540	18.7	115,610	21,620	93,990	18.7	25.3	25.8	23.2
<b>200-500</b>	15,140	9.3	234,870	54,610	180,260	23.3	25.5	24.5	29.1
<b>500-1,000</b>	1,890	1.2	549,920	154,700	395,230	28.1	7.4	6.7	10.3
<b>More than 1,000</b>	810	0.5	2,410,600	787,190	1,623,410	32.7	14.0	11.9	22.5
<b>All</b>	163,750	100.0	85,320	17,360	67,960	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.5

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2015 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,190	5.6	4,450	250	4,200	5.6	0.3	0.3	0.1
<b>10-20</b>	19,140	11.6	12,500	350	12,140	2.8	1.7	2.0	0.2
<b>20-30</b>	18,220	11.0	20,480	710	19,770	3.5	2.6	3.1	0.4
<b>30-40</b>	14,730	8.9	28,750	1,780	26,970	6.2	2.9	3.4	0.9
<b>40-50</b>	12,480	7.5	37,040	3,440	33,600	9.3	3.2	3.6	1.4
<b>50-75</b>	23,770	14.4	50,900	6,550	44,350	12.9	8.3	9.1	5.2
<b>75-100</b>	16,630	10.1	71,530	10,950	60,580	15.3	8.2	8.7	6.1
<b>100-200</b>	31,080	18.8	115,940	21,670	94,270	18.7	24.8	25.4	22.6
<b>200-500</b>	16,070	9.7	236,190	55,010	181,170	23.3	26.1	25.2	29.6
<b>500-1,000</b>	2,020	1.2	547,930	154,450	393,480	28.2	7.6	6.9	10.5
<b>More than 1,000</b>	870	0.5	2,405,130	786,160	1,618,970	32.7	14.4	12.2	22.9
<b>All</b>	165,450	100.0	87,870	18,050	69,810	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.8

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of TPC's baseline definitions, see:

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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) 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,680	5.8	4,460	240	4,210	5.5	0.3	0.4	0.1
<b>10-20</b>	20,000	12.0	12,640	340	12,290	2.7	1.7	2.1	0.2
<b>20-30</b>	18,070	10.8	20,710	740	19,970	3.6	2.6	3.1	0.5
<b>30-40</b>	14,970	9.0	29,110	1,840	27,270	6.3	3.0	3.5	0.9
<b>40-50</b>	12,500	7.5	37,530	3,530	34,000	9.4	3.2	3.7	1.5
<b>50-75</b>	23,900	14.3	51,560	6,660	44,900	12.9	8.4	9.2	5.4
<b>75-100</b>	16,900	10.1	72,420	11,050	61,360	15.3	8.4	8.9	6.3
<b>100-200</b>	31,240	18.7	117,480	21,900	95,580	18.6	25.1	25.6	23.1
<b>200-500</b>	16,020	9.6	239,180	55,590	183,590	23.2	26.2	25.3	30.1
<b>500-1,000</b>	2,000	1.2	555,850	155,760	400,090	28.0	7.6	6.9	10.5
<b>More than 1,000</b>	840	0.5	2,345,540	755,550	1,590,000	32.2	13.4	11.4	21.3
<b>All</b>	167,390	100.0	87,280	17,710	69,570	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 4.8

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of TPC's baseline definitions, see:

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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) 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	9,310	5.5	4,600	240	4,360	5.2	0.3	0.3	0.1
<b>10-20</b>	19,710	11.6	12,910	340	12,570	2.6	1.6	2.0	0.2
<b>20-30</b>	18,030	10.7	21,170	770	20,390	3.7	2.5	3.0	0.4
<b>30-40</b>	15,190	9.0	29,690	1,890	27,810	6.4	2.9	3.4	0.9
<b>40-50</b>	12,660	7.5	38,290	3,630	34,660	9.5	3.1	3.5	1.5
<b>50-75</b>	24,120	14.3	52,690	6,740	45,950	12.8	8.2	8.9	5.2
<b>75-100</b>	17,300	10.2	74,030	11,210	62,820	15.1	8.2	8.8	6.1
<b>100-200</b>	32,090	19.0	119,860	22,090	97,770	18.4	24.7	25.3	22.5
<b>200-500</b>	16,530	9.8	244,940	56,370	188,570	23.0	26.0	25.1	29.5
<b>500-1,000</b>	2,110	1.3	569,820	157,100	412,720	27.6	7.7	7.0	10.5
<b>More than 1,000</b>	920	0.5	2,498,660	785,220	1,713,440	31.4	14.8	12.7	22.9
<b>All</b>	169,290	100.0	92,000	18,650	73,350	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 5.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of TPC's baseline definitions, see:

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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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(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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2018 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,980	5.4	4,690	230	4,460	4.9	0.3	0.3	0.1
<b>10-20</b>	19,520	11.8	13,210	330	12,890	2.5	1.7	2.0	0.2
<b>20-30</b>	17,620	10.6	21,680	710	20,970	3.3	2.5	2.9	0.4
<b>30-40</b>	14,530	8.8	30,420	1,750	28,670	5.8	2.8	3.3	0.9
<b>40-50</b>	12,730	7.7	39,220	3,410	35,810	8.7	3.2	3.6	1.5
<b>50-75</b>	23,880	14.4	53,940	6,350	47,580	11.8	8.3	9.0	5.2
<b>75-100</b>	17,020	10.3	75,830	10,680	65,160	14.1	8.3	8.8	6.2
<b>100-200</b>	31,480	19.0	122,790	21,040	101,750	17.1	24.8	25.3	22.8
<b>200-500</b>	16,160	9.7	251,070	53,790	197,280	21.4	26.1	25.2	29.9
<b>500-1,000</b>	2,070	1.2	583,870	145,040	438,830	24.8	7.8	7.2	10.3
<b>More than 1,000</b>	870	0.5	2,551,470	745,660	1,805,810	29.2	14.3	12.5	22.4
<b>All</b>	166,030	100.0	93,760	17,530	76,230	18.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of TPC's baseline definitions, see:

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(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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,570	5.1	4,850	230	4,620	4.8	0.3	0.3	0.1
<b>10-20</b>	18,510	11.0	13,500	320	13,180	2.4	1.6	1.9	0.2
<b>20-30</b>	17,530	10.4	22,090	750	21,340	3.4	2.4	2.9	0.4
<b>30-40</b>	14,990	8.9	30,960	1,800	29,170	5.8	2.9	3.3	0.9
<b>40-50</b>	13,220	7.9	39,920	3,460	36,460	8.7	3.3	3.7	1.5
<b>50-75</b>	24,690	14.7	54,900	6,450	48,450	11.7	8.4	9.1	5.3
<b>75-100</b>	17,480	10.4	77,140	10,810	66,330	14.0	8.4	8.8	6.3
<b>100-200</b>	32,410	19.3	124,640	21,310	103,330	17.1	25.0	25.5	22.9
<b>200-500</b>	16,600	9.9	256,240	54,840	201,390	21.4	26.3	25.4	30.2
<b>500-1,000</b>	2,120	1.3	594,880	147,040	447,850	24.7	7.8	7.2	10.3
<b>More than 1,000</b>	900	0.5	2,474,980	723,740	1,751,240	29.2	13.8	12.0	21.6
<b>All</b>	168,350	100.0	95,970	17,890	78,080	18.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2020 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,820	4.6	4,880	-1,890	6,770	-38.8	0.2	0.4	-0.5
<b>10-20</b>	17,960	10.5	13,680	-1,800	15,470	-13.1	1.4	1.9	-1.2
<b>20-30</b>	16,770	9.8	22,360	-1,770	24,130	-7.9	2.2	2.8	-1.1
<b>30-40</b>	14,160	8.3	31,350	-1,030	32,380	-3.3	2.6	3.2	-0.5
<b>40-50</b>	13,060	7.7	40,460	470	39,990	1.2	3.1	3.6	0.2
<b>50-75</b>	25,350	14.9	55,590	3,230	52,360	5.8	8.2	9.2	2.9
<b>75-100</b>	17,820	10.5	78,060	7,520	70,540	9.6	8.1	8.7	4.8
<b>100-200</b>	34,070	20.0	126,740	18,120	108,620	14.3	25.1	25.6	22.1
<b>200-500</b>	17,140	10.1	260,370	53,970	206,410	20.7	25.9	24.5	33.1
<b>500-1,000</b>	2,210	1.3	605,450	150,550	454,900	24.9	7.8	7.0	11.9
<b>More than 1,000</b>	1,010	0.6	2,652,480	776,490	1,875,990	29.3	15.6	13.2	28.2
<b>All</b>	170,460	100.0	101,060	16,380	84,690	16.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,790	4.5	5,260	-1,860	7,120	-35.5	0.2	0.4	-0.5
<b>10-20</b>	18,390	10.7	14,350	-1,960	16,310	-13.7	1.4	1.9	-1.1
<b>20-30</b>	17,470	10.1	23,400	-2,080	25,470	-8.9	2.2	2.9	-1.1
<b>30-40</b>	14,880	8.6	32,810	-1,330	34,140	-4.1	2.6	3.3	-0.6
<b>40-50</b>	13,680	7.9	42,280	610	41,670	1.4	3.1	3.7	0.3
<b>50-75</b>	25,060	14.5	58,100	3,730	54,370	6.4	7.8	8.8	2.9
<b>75-100</b>	17,870	10.4	81,870	8,570	73,300	10.5	7.8	8.4	4.8
<b>100-200</b>	33,490	19.4	132,070	19,560	112,510	14.8	23.6	24.3	20.5
<b>200-500</b>	18,620	10.8	271,610	58,100	213,510	21.4	27.0	25.6	33.9
<b>500-1,000</b>	2,610	1.5	623,550	158,680	464,870	25.5	8.7	7.8	13.0
<b>More than 1,000</b>	1,070	0.6	2,752,930	834,380	1,918,550	30.3	15.7	13.2	27.8
<b>All</b>	172,320	100.0	108,600	18,540	90,060	17.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,420	4.8	5,640	270	5,380	4.7	0.2	0.3	0.1
<b>10-20</b>	19,630	11.2	15,220	440	14,780	2.9	1.5	1.8	0.2
<b>20-30</b>	18,050	10.3	24,870	980	23,900	3.9	2.3	2.7	0.4
<b>30-40</b>	15,410	8.8	34,900	2,230	32,670	6.4	2.7	3.2	0.9
<b>40-50</b>	13,610	7.8	44,900	4,150	40,760	9.2	3.1	3.5	1.4
<b>50-75</b>	24,870	14.2	61,750	7,610	54,130	12.3	7.8	8.5	4.8
<b>75-100</b>	18,110	10.4	86,910	12,960	73,950	14.9	8.0	8.5	5.9
<b>100-200</b>	33,550	19.2	140,290	25,140	115,150	17.9	23.8	24.4	21.3
<b>200-500</b>	18,150	10.4	286,730	63,610	223,120	22.2	26.3	25.6	29.1
<b>500-1,000</b>	2,500	1.4	661,000	171,630	489,370	26.0	8.4	7.7	10.8
<b>More than 1,000</b>	1,030	0.6	3,082,300	953,260	2,129,040	30.9	16.1	13.9	24.8
<b>All</b>	174,790	100.0	113,290	22,690	90,600	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,140	4.6	5,700	290	5,410	5.0	0.2	0.3	0.1
<b>10-20</b>	19,220	10.9	15,710	480	15,230	3.0	1.5	1.8	0.2
<b>20-30</b>	18,230	10.4	25,650	1,040	24,610	4.0	2.3	2.7	0.5
<b>30-40</b>	15,450	8.8	35,950	2,300	33,640	6.4	2.7	3.1	0.9
<b>40-50</b>	13,600	7.7	46,200	4,170	42,030	9.0	3.0	3.4	1.4
<b>50-75</b>	25,040	14.2	63,610	7,800	55,810	12.3	7.7	8.4	4.7
<b>75-100</b>	18,410	10.5	89,580	13,240	76,340	14.8	7.9	8.5	5.8
<b>100-200</b>	33,840	19.2	145,020	25,900	119,120	17.9	23.6	24.3	20.9
<b>200-500</b>	18,900	10.7	296,390	66,320	230,070	22.4	26.9	26.2	29.9
<b>500-1,000</b>	2,660	1.5	679,790	177,880	501,910	26.2	8.7	8.0	11.3
<b>More than 1,000</b>	1,060	0.6	3,083,130	967,230	2,115,900	31.4	15.6	13.4	24.3
<b>All</b>	176,010	100.0	118,280	23,850	94,430	20.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2024 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,100	4.6	5,780	280	5,500	4.9	0.2	0.3	0.1
<b>10-20</b>	19,130	10.8	16,140	480	15,670	3.0	1.4	1.7	0.2
<b>20-30</b>	18,180	10.3	26,340	1,070	25,270	4.1	2.2	2.7	0.5
<b>30-40</b>	15,570	8.8	36,830	2,370	34,450	6.5	2.7	3.1	0.9
<b>40-50</b>	13,590	7.7	47,340	4,200	43,140	8.9	3.0	3.4	1.3
<b>50-75</b>	25,070	14.2	65,190	7,910	57,270	12.1	7.6	8.3	4.6
<b>75-100</b>	18,470	10.4	91,790	13,480	78,320	14.7	7.9	8.4	5.7
<b>100-200</b>	34,600	19.5	148,460	26,350	122,100	17.8	23.8	24.5	21.0
<b>200-500</b>	19,240	10.9	303,740	67,850	235,880	22.3	27.1	26.3	30.1
<b>500-1,000</b>	2,700	1.5	698,020	182,860	515,150	26.2	8.7	8.1	11.4
<b>More than 1,000</b>	1,060	0.6	3,120,530	979,200	2,141,340	31.4	15.4	13.2	24.0
<b>All</b>	177,180	100.0	121,710	24,470	97,240	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,800	4.4	5,840	280	5,570	4.7	0.2	0.2	0.1
<b>10-20</b>	18,770	10.5	16,480	490	15,990	3.0	1.4	1.7	0.2
<b>20-30</b>	18,390	10.3	26,890	1,080	25,810	4.0	2.2	2.7	0.4
<b>30-40</b>	15,540	8.7	37,640	2,390	35,250	6.4	2.6	3.1	0.8
<b>40-50</b>	13,610	7.6	48,420	4,250	44,170	8.8	3.0	3.4	1.3
<b>50-75</b>	25,370	14.2	66,620	8,020	58,600	12.0	7.6	8.3	4.5
<b>75-100</b>	18,680	10.5	93,910	13,640	80,280	14.5	7.8	8.4	5.7
<b>100-200</b>	35,220	19.7	152,010	26,870	125,140	17.7	23.9	24.6	21.1
<b>200-500</b>	19,680	11.0	310,720	69,100	241,620	22.2	27.3	26.6	30.4
<b>500-1,000</b>	2,770	1.6	715,530	187,260	528,260	26.2	8.9	8.2	11.6
<b>More than 1,000</b>	1,080	0.6	3,134,160	979,590	2,154,570	31.3	15.1	13.0	23.6
<b>All</b>	178,380	100.0	125,370	25,100	100,270	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 0.2

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2026 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	8,090	4.4	5,950	290	5,660	4.9	0.2	0.2	0.1
<b>10-20</b>	18,970	10.2	16,860	520	16,340	3.1	1.3	1.6	0.2
<b>20-30</b>	18,950	10.2	27,500	1,240	26,260	4.5	2.2	2.6	0.5
<b>30-40</b>	16,070	8.7	38,500	2,670	35,840	6.9	2.6	3.0	0.8
<b>40-50</b>	14,000	7.6	49,580	4,720	44,860	9.5	2.9	3.3	1.3
<b>50-75</b>	26,260	14.2	68,230	8,820	59,410	12.9	7.4	8.2	4.5
<b>75-100</b>	19,390	10.5	95,980	14,720	81,260	15.3	7.7	8.3	5.5
<b>100-200</b>	36,970	19.9	155,790	29,080	126,710	18.7	23.7	24.5	20.8
<b>200-500</b>	21,080	11.4	318,450	74,220	244,230	23.3	27.7	26.9	30.3
<b>500-1,000</b>	3,010	1.6	733,090	207,560	525,530	28.3	9.1	8.3	12.1
<b>More than 1,000</b>	1,190	0.6	3,140,910	1,024,630	2,116,270	32.6	15.4	13.2	23.6
<b>All</b>	185,520	100.0	130,790	27,800	102,990	21.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 7.6

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,930	4.2	6,090	290	5,800	4.8	0.2	0.2	0.0
<b>10-20</b>	18,550	9.9	17,310	530	16,780	3.1	1.3	1.6	0.2
<b>20-30</b>	18,950	10.1	28,170	1,220	26,950	4.3	2.1	2.6	0.4
<b>30-40</b>	16,290	8.7	39,460	2,710	36,760	6.9	2.5	3.0	0.8
<b>40-50</b>	14,060	7.5	50,810	4,760	46,050	9.4	2.8	3.3	1.3
<b>50-75</b>	26,490	14.2	69,830	8,920	60,910	12.8	7.3	8.1	4.4
<b>75-100</b>	19,570	10.5	98,250	14,950	83,300	15.2	7.6	8.2	5.5
<b>100-200</b>	37,590	20.1	159,240	29,580	129,660	18.6	23.7	24.5	20.8
<b>200-500</b>	21,550	11.5	326,050	75,640	250,420	23.2	27.8	27.1	30.4
<b>500-1,000</b>	3,090	1.7	748,330	210,810	537,520	28.2	9.1	8.3	12.2
<b>More than 1,000</b>	1,210	0.7	3,217,300	1,045,310	2,171,990	32.5	15.5	13.2	23.7
<b>All</b>	186,800	100.0	135,260	28,660	106,600	21.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 7.7

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2028 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,800	4.2	6,210	290	5,920	4.7	0.2	0.2	0.0
<b>10-20</b>	17,970	9.6	17,670	530	17,140	3.0	1.2	1.5	0.2
<b>20-30</b>	19,060	10.1	28,800	1,230	27,570	4.3	2.1	2.5	0.4
<b>30-40</b>	16,540	8.8	40,420	2,780	37,640	6.9	2.5	3.0	0.8
<b>40-50</b>	14,000	7.4	52,020	4,810	47,220	9.2	2.8	3.2	1.2
<b>50-75</b>	26,510	14.1	71,450	9,030	62,420	12.6	7.2	8.0	4.3
<b>75-100</b>	19,660	10.5	100,510	15,230	85,290	15.2	7.5	8.1	5.4
<b>100-200</b>	38,470	20.5	162,900	30,190	132,710	18.5	23.8	24.6	20.9
<b>200-500</b>	22,080	11.7	334,090	77,210	256,880	23.1	28.0	27.3	30.7
<b>500-1,000</b>	3,220	1.7	765,360	214,930	550,430	28.1	9.4	8.5	12.4
<b>More than 1,000</b>	1,250	0.7	3,211,710	1,038,440	2,173,280	32.3	15.3	13.1	23.4
<b>All</b>	188,090	100.0	139,950	29,580	110,370	21.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 8.1

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2029 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,630	4.0	6,340	300	6,040	4.7	0.2	0.2	0.0
<b>10-20</b>	17,620	9.3	18,110	520	17,590	2.9	1.2	1.4	0.2
<b>20-30</b>	19,040	10.1	29,510	1,270	28,250	4.3	2.1	2.5	0.4
<b>30-40</b>	16,750	8.8	41,440	2,850	38,590	6.9	2.5	3.0	0.8
<b>40-50</b>	13,830	7.3	53,270	4,900	48,370	9.2	2.7	3.1	1.2
<b>50-75</b>	26,690	14.1	73,160	9,180	63,980	12.6	7.1	7.9	4.3
<b>75-100</b>	19,750	10.4	102,900	15,580	87,320	15.1	7.4	8.0	5.3
<b>100-200</b>	39,180	20.7	166,920	30,840	136,080	18.5	23.8	24.6	21.0
<b>200-500</b>	22,740	12.0	342,960	79,180	263,780	23.1	28.4	27.7	31.3
<b>500-1,000</b>	3,360	1.8	782,520	218,970	563,560	28.0	9.6	8.7	12.8
<b>More than 1,000</b>	1,270	0.7	3,234,040	1,021,710	2,212,330	31.6	15.0	13.0	22.6
<b>All</b>	189,410	100.0	144,910	30,410	114,490	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 8.4

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,500	3.9	6,480	300	6,180	4.6	0.2	0.2	0.0
<b>10-20</b>	17,320	9.1	18,560	520	18,040	2.8	1.1	1.4	0.2
<b>20-30</b>	18,890	9.9	30,250	1,290	28,960	4.3	2.0	2.4	0.4
<b>30-40</b>	16,690	8.8	42,370	2,920	39,450	6.9	2.5	2.9	0.8
<b>40-50</b>	14,040	7.4	54,480	4,910	49,570	9.0	2.7	3.1	1.2
<b>50-75</b>	26,710	14.0	74,940	9,350	65,590	12.5	7.0	7.7	4.2
<b>75-100</b>	19,850	10.4	105,360	15,930	89,430	15.1	7.3	7.9	5.3
<b>100-200</b>	39,870	20.9	171,180	31,620	139,560	18.5	23.8	24.6	21.0
<b>200-500</b>	23,560	12.4	352,580	81,440	271,140	23.1	29.0	28.2	32.0
<b>500-1,000</b>	3,460	1.8	801,200	223,640	577,560	27.9	9.7	8.8	12.9
<b>More than 1,000</b>	1,280	0.7	3,276,400	1,030,240	2,246,150	31.4	14.7	12.7	22.0
<b>All</b>	190,760	100.0	150,120	31,480	118,640	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 8.9

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2031 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,410	3.9	6,650	300	6,350	4.5	0.2	0.2	0.0
<b>10-20</b>	16,940	8.8	19,020	530	18,500	2.8	1.1	1.3	0.1
<b>20-30</b>	18,770	9.8	31,020	1,320	29,700	4.3	2.0	2.4	0.4
<b>30-40</b>	16,560	8.6	43,330	2,950	40,380	6.8	2.4	2.8	0.8
<b>40-50</b>	14,160	7.4	55,750	4,940	50,810	8.9	2.6	3.1	1.1
<b>50-75</b>	26,900	14.0	76,720	9,510	67,210	12.4	6.9	7.7	4.1
<b>75-100</b>	20,110	10.5	107,900	16,300	91,600	15.1	7.3	7.8	5.2
<b>100-200</b>	40,160	20.9	175,330	32,410	142,920	18.5	23.6	24.3	20.8
<b>200-500</b>	24,680	12.9	361,730	83,650	278,080	23.1	29.9	29.1	33.0
<b>500-1,000</b>	3,570	1.9	822,130	228,470	593,660	27.8	9.8	9.0	13.0
<b>More than 1,000</b>	1,270	0.7	3,350,730	1,048,840	2,301,890	31.3	14.2	12.4	21.2
<b>All</b>	192,120	100.0	155,520	32,600	122,920	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 9.3

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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 T22-0030**  
**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2032 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2022 dollars) <sup>2</sup>	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>3</sup> (Dollars)	Average Federal Tax Rate <sup>4</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>Less than 10</b>	7,240	3.7	6,790	310	6,480	4.6	0.2	0.2	0.0
<b>10-20</b>	16,540	8.6	19,480	540	18,940	2.8	1.0	1.3	0.1
<b>20-30</b>	18,620	9.6	31,800	1,370	30,430	4.3	1.9	2.3	0.4
<b>30-40</b>	16,450	8.5	44,230	2,970	41,260	6.7	2.3	2.8	0.8
<b>40-50</b>	14,280	7.4	57,020	5,010	52,010	8.8	2.6	3.0	1.1
<b>50-75</b>	26,980	13.9	78,560	9,690	68,860	12.3	6.8	7.5	4.0
<b>75-100</b>	20,520	10.6	110,400	16,740	93,670	15.2	7.3	7.8	5.3
<b>100-200</b>	40,660	21.0	179,760	33,300	146,450	18.5	23.4	24.2	20.7
<b>200-500</b>	25,660	13.3	370,900	85,840	285,050	23.1	30.5	29.7	33.7
<b>500-1,000</b>	3,660	1.9	844,820	234,120	610,700	27.7	9.9	9.1	13.1
<b>More than 1,000</b>	1,270	0.7	3,397,230	1,060,280	2,336,950	31.2	13.9	12.1	20.7
<b>All</b>	193,510	100.0	161,130	33,810	127,330	21.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions): 9.7

\* Less than 0.05

(1) Calendar year. Baseline is current law as of 10/13/2022. For a description of 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.