

Table T22-0032
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	9,530	6.0	4,330	200	4,120	4.7	0.3	0.4	0.1
10-20	19,090	12.1	11,850	180	11,670	1.5	1.9	2.3	0.2
20-30	17,830	11.3	19,420	380	19,050	1.9	2.9	3.4	0.3
30-40	14,510	9.2	27,240	1,280	25,960	4.7	3.3	3.8	0.9
40-50	12,240	7.7	35,130	2,780	32,350	7.9	3.6	4.0	1.6
50-75	22,520	14.2	48,370	5,440	42,930	11.2	9.0	9.8	5.7
75-100	15,630	9.9	67,770	9,370	58,400	13.8	8.8	9.2	6.9
100-200	29,350	18.6	109,740	18,690	91,040	17.0	26.7	27.0	25.7
200-500	13,740	8.7	221,650	47,410	174,240	21.4	25.3	24.2	30.5
500-1,000	1,560	1.0	522,840	136,440	386,410	26.1	6.8	6.1	9.9
More than 1,000	630	0.4	2,206,640	606,680	1,599,950	27.5	11.6	10.2	18.0
All	158,130	100.0	76,210	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): 5.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0032
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	7,780	10.7	4,340	280	4,050	6.6	1.1	1.2	0.4
10-20	14,040	19.2	11,730	570	11,170	4.8	5.3	6.1	1.5
20-30	10,330	14.1	19,260	1,410	17,850	7.3	6.4	7.2	2.7
30-40	7,690	10.5	27,210	2,710	24,500	10.0	6.8	7.4	3.9
40-50	6,430	8.8	35,150	4,370	30,790	12.4	7.3	7.7	5.3
50-75	10,990	15.0	48,050	7,250	40,800	15.1	17.1	17.5	14.9
75-100	6,120	8.4	67,360	12,040	55,310	17.9	13.3	13.2	13.8
100-200	7,090	9.7	103,990	21,920	82,080	21.1	23.8	22.8	29.1
200-500	1,610	2.2	215,770	52,330	163,450	24.3	11.2	10.3	15.7
500-1,000	140	0.2	527,920	149,460	378,460	28.3	2.3	2.0	3.8
More than 1,000	70	0.1	2,259,370	655,380	1,603,990	29.0	5.2	4.4	8.7
All	73,110	100.0	42,310	7,320	35,000	17.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0032
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	1,030	1.7	3,780	90	3,690	2.4	0.1	0.1	0.0
10-20	2,080	3.5	12,120	-80	12,200	-0.6	0.3	0.4	0.0
20-30	3,350	5.6	19,660	-120	19,790	-0.6	0.9	1.1	0.0
30-40	3,320	5.6	27,330	0	27,320	0.0	1.2	1.5	0.0
40-50	3,060	5.1	35,200	910	34,290	2.6	1.4	1.7	0.2
50-75	6,810	11.4	49,020	3,370	45,660	6.9	4.3	5.0	1.6
75-100	6,860	11.5	68,300	7,200	61,110	10.5	6.1	6.7	3.4
100-200	19,300	32.2	112,700	17,610	95,090	15.6	28.2	29.4	23.3
200-500	11,610	19.4	223,010	46,730	176,280	21.0	33.6	32.8	37.2
500-1,000	1,370	2.3	522,150	135,080	387,070	25.9	9.3	8.5	12.7
More than 1,000	540	0.9	2,129,820	583,660	1,546,160	27.4	14.9	13.3	21.5
All	59,880	100.0	128,700	24,370	104,330	18.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0032
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	630	2.8	5,080	-640	5,720	-12.6	0.3	0.4	-0.4
10-20	2,774	12.3	12,195	-1,670	13,860	-13.7	3.2	4.0	-4.7
20-30	3,895	17.3	19,615	-2,060	21,680	-10.5	7.3	8.9	-8.2
30-40	3,220	14.3	27,194	-1,010	28,200	-3.7	8.3	9.5	-3.3
40-50	2,495	11.1	34,970	740	34,240	2.1	8.3	9.0	1.9
50-75	4,223	18.7	48,178	3,780	44,400	7.9	19.4	19.7	16.2
75-100	2,282	10.1	67,354	8,280	59,070	12.3	14.6	14.2	19.2
100-200	2,524	11.2	103,903	17,350	86,560	16.7	25.0	22.9	44.5
200-500	410	1.8	206,805	45,580	161,220	22.0	8.1	6.9	19.0
500-1,000	30	0.1	527,800	138,400	389,400	26.2	1.5	1.2	4.2
More than 1,000	14	0.1	3,101,804	822,490	2,279,320	26.5	4.1	3.3	11.5
All	22,551	100.0	46,606	4,360	42,240	9.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

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

(1) Calendar year. Baseline is current law as of 10/13/2022. 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 T22-0032
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	2.0	5,140	-730	5,870	-14.2	0.1	0.1	-0.1
10-20	4,050	7.7	12,180	-1,770	13,950	-14.6	0.9	1.3	-0.8
20-30	5,690	10.8	19,540	-2,060	21,610	-10.6	2.1	2.8	-1.3
30-40	4,940	9.4	27,130	-1,180	28,310	-4.4	2.6	3.2	-0.6
40-50	3,790	7.2	35,050	360	34,700	1.0	2.5	3.0	0.2
50-75	7,130	13.6	48,420	3,460	44,960	7.1	6.6	7.4	2.7
75-100	5,100	9.7	67,980	7,650	60,330	11.3	6.6	7.1	4.3
100-200	12,210	23.2	112,140	17,590	94,560	15.7	26.2	26.7	23.7
200-500	7,050	13.4	223,620	46,830	176,790	20.9	30.1	28.8	36.5
500-1,000	870	1.7	522,120	136,650	385,470	26.2	8.7	7.7	13.1
More than 1,000	340	0.7	2,107,850	582,070	1,525,780	27.6	13.9	12.1	22.1
All	52,530	100.0	99,650	17,230	82,420	17.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

* 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 10/13/2022. For more information on 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:

<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 T22-0032
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2022 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	1,000	3.1	4,060	60	4,000	1.5	0.2	0.2	0.0
10-20	4,100	12.8	12,170	150	12,020	1.2	2.3	2.6	0.2
20-30	4,070	12.7	19,500	410	19,090	2.1	3.6	4.1	0.5
30-40	3,530	11.0	27,350	810	26,540	3.0	4.4	5.0	0.9
40-50	2,980	9.3	35,150	1,320	33,840	3.8	4.8	5.4	1.2
50-75	5,010	15.7	48,240	2,830	45,400	5.9	11.0	12.1	4.4
75-100	3,470	10.9	67,660	6,030	61,640	8.9	10.7	11.4	6.5
100-200	5,220	16.3	106,890	15,060	91,820	14.1	25.4	25.5	24.4
200-500	1,810	5.6	223,530	45,440	178,090	20.3	18.4	17.2	25.5
500-1,000	230	0.7	530,670	136,910	393,770	25.8	5.7	4.9	10.0
More than 1,000	120	0.4	2,538,470	690,280	1,848,190	27.2	13.9	11.9	25.8
All	32,020	100.0	68,620	10,050	58,570	14.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 5.2

* 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 10/13/2022. For more information on 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.