Table T22-0033
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	44,720	26.4	13,880	440	13,440	3.2	4.0	4.8	0.6
Second Quintile	37,030	21.9	35,220	3,080	32,140	8.7	8.4	9.6	3.6
Middle Quintile	34,330	20.3	64,700	9,240	55,460	14.3	14.3	15.3	10.1
Fourth Quintile	28,210	16.7	113,580	20,560	93,010	18.1	20.6	21.1	18.4
Top Quintile	23,680	14.0	347,100	89,510	257,590	25.8	52.8	49.1	67.1
All	169,290	100.0	92,000	18,650	73,350	20.3	100.0	100.0	100.0
Addendum									
80-90	12,110	7.2	182,640	38,330	144,310	21.0	14.2	14.1	14.7
90-95	5,930	3.5	261,520	60,860	200,660	23.3	10.0	9.6	11.4
95-99	4,530	2.7	441,400	116,100	325,300	26.3	12.8	11.9	16.7
Top 1 Percent	1,110	0.7	2,208,040	690,580	1,517,460	31.3	15.8	13.6	24.4
Top 0.1 Percent	110	0.1	10,509,260	3,299,760	7,209,500	31.4	7.6	6.6	11.8

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2022 dollars): 20% $28,600; 40% $56,300; 60% $99,600; 80% $178,700; 90% $261,100; 95% $372,200; 99% $894,500; 99.9% $3,872,800.

(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 T22-0033
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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	Percent of Total
Lowest Quintile	36,770	21.7	13,120	-80	13,200	-0.6	3.1	3.9	-0.1
Second Quintile	34,940	20.6	31,270	2,280	28,990	7.3	7.0	8.2	2.5
Middle Quintile	34,280	20.3	57,400	7,500	49,900	13.1	12.6	13.8	8.2
Fourth Quintile	31,990	18.9	98,760	17,290	81,470	17.5	20.3	21.0	17.5
Top Quintile	30,000	17.7	295,580	75,450	220,140	25.5	56.9	53.2	71.7
All	169,290	100.0	92,000	18,650	73,350	20.3	100.0	100.0	100.0
Addendum									
80-90	15,310	9.0	156,030	32,660	123,370	20.9	15.3	15.2	15.8
90-95	7,490	4.4	225,290	52,060	173,230	23.1	10.8	10.5	12.4
95-99	5,840	3.5	378,050	97,650	280,410	25.8	14.2	13.2	18.1
Top 1 Percent	1,360	0.8	1,904,240	592,110	1,312,130	31.1	16.6	14.3	25.4
Top 0.1 Percent	140	0.1	9,139,280	2,869,030	6,270,260	31.4	7.9	6.8	12.3

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

Number of AMT Taxpayers (millions). Baseline: 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:

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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90% $158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) 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 T22-0033
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	22,960	28.2	10,310	460	9,850	4.4	5.9	6.9	1.4
Second Quintile	18,840	23.1	24,350	2,300	22,050	9.5	11.3	12.7	5.6
Middle Quintile	16,940	20.8	43,710	6,330	37,380	14.5	18.3	19.3	13.9
Fourth Quintile	13,030	16.0	71,600	13,520	58,080	18.9	23.1	23.1	22.8
Top Quintile	8,940	11.0	187,080	48,460	138,620	25.9	41.3	37.8	56.1
All	81,420	100.0	49,720	9,480	40,230	19.1	100.0	100.0	100.0
Addendum									
80-90	5,010	6.2	110,830	24,740	86,090	22.3	13.7	13.2	16.1
90-95	2,090	2.6	159,140	38,240	120,900	24.0	8.2	7.7	10.4
95-99	1,540	1.9	262,900	69,130	193,770	26.3	10.0	9.1	13.8
Top 1 Percent	290	0.4	1,296,440	419,750	876,680	32.4	9.4	7.8	15.9
Top 0.1 Percent	30	0.0	5,974,600	1,972,560	4,002,040	33.0	4.4	3.7	7.7

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90% $158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) 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 T22-0033
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	6,510	10.5	17,770	-60	17,830	-0.3	1.2	1.5	0.0
Second Quintile	8,350	13.5	40,920	2,490	38,420	6.1	3.4	4.1	1.0
Middle Quintile	11,570	18.7	74,630	8,800	65,830	11.8	8.7	9.8	4.7
Fourth Quintile	15,680	25.3	121,600	20,240	101,370	16.6	19.2	20.4	14.8
Top Quintile	19,340	31.2	346,740	88,040	258,700	25.4	67.5	64.3	79.3
All	61,930	100.0	160,400	34,660	125,740	21.6	100.0	100.0	100.0
Addendum									
80-90	9,270	15.0	181,990	37,050	144,940	20.4	17.0	17.3	16.0
90-95	5,010	8.1	255,290	58,390	196,900	22.9	12.9	12.7	13.6
95-99	4,070	6.6	424,930	109,200	315,730	25.7	17.4	16.5	20.7
Top 1 Percent	990	1.6	2,023,660	626,250	1,397,410	31.0	20.3	17.8	29.0
Top 0.1 Percent	90	0.2	9,738,820	3,043,510	6,695,310	31.3	9.3	8.1	13.4

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90% $158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) 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 T22-0033
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	6,970	30.6	18,100	-1,930	20,030	-10.7	9.9	12.5	-8.3
Second Quintile	7,120	31.3	38,500	1,820	36,680	4.7	21.5	23.4	8.0
Middle Quintile	4,950	21.8	65,620	8,330	57,290	12.7	25.5	25.5	25.5
Fourth Quintile	2,550	11.2	103,450	19,090	84,370	18.5	20.7	19.3	30.1
Top Quintile	1,100	4.8	260,000	65,780	194,220	25.3	22.4	19.2	44.7
All	22,730	100.0	56,110	7,120	48,990	12.7	100.0	100.0	100.0
Addendum									
80-90	690	3.0	155,700	34,250	121,450	22.0	8.4	7.5	14.5
90-95	270	1.2	207,710	46,860	160,840	22.6	4.3	3.8	7.7
95-99	120	0.5	363,270	94,220	269,060	25.9	3.3	2.8	6.7
Top 1 Percent	30	0.1	2,564,550	798,520	1,766,020	31.1	6.4	5.1	15.8
Top 0.1 Percent	0	0.0	15,841,980	5,019,720	10,822,260	31.7	4.1	3.2	10.3

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

Number of AMT Taxpayers (millions). Baseline: 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) 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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90% $158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) 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 T22-0033
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	10,900	21.1	19,040	-1,820	20,860	-9.6	3.2	4.4	-1.5
Second Quintile	11,160	21.6	42,030	2,380	39,650	5.7	7.2	8.6	2.0
Middle Quintile	10,350	20.0	77,650	10,600	67,050	13.6	12.4	13.5	8.2
Fourth Quintile	9,800	18.9	133,850	24,780	109,070	18.5	20.2	20.8	18.0
Top Quintile	9,290	18.0	397,200	105,940	291,260	26.7	57.0	52.7	73.2
All	51,750	100.0	125,140	26,000	99,140	20.8	100.0	100.0	100.0
Addendum									
80-90	4,720	9.1	206,450	45,290	161,160	21.9	15.0	14.8	15.9
90-95	2,310	4.5	294,860	71,740	223,120	24.3	10.5	10.0	12.3
95-99	1,800	3.5	500,780	137,080	363,700	27.4	13.9	12.8	18.4
Top 1 Percent	470	0.9	2,429,650	767,410	1,662,240	31.6	17.5	15.1	26.6
Top 0.1 Percent	50	0.1	11,522,170	3,606,460	7,915,710	31.3	8.2	7.1	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).
Number of AMT Taxpayers (millions). Baseline: 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:
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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90%
$158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.
(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise
taxes.
(5) 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 T22-0033
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2017 [1]

Expanded Cash Income Percentile[2,3]	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income[4] (Dollars)	Average Federal Tax Rate[5]	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
Lowest Quintile	7,280	18.3	12,950	140	12,800	1.1	2.9	3.4	0.2
Second Quintile	10,030	25.2	28,080	760	27,320	2.7	8.7	10.1	1.4
Middle Quintile	8,940	22.5	52,570	3,190	49,380	6.1	14.5	16.3	5.4
Fourth Quintile	7,090	17.8	89,430	10,410	79,030	11.6	19.5	20.6	13.8
Top Quintile	5,970	15.0	296,410	70,420	225,990	23.8	54.4	49.6	78.8
All	39,770	100.0	81,740	13,420	68,320	16.4	100.0	100.0	100.0
Addendum									
80-90	3,080	7.7	140,000	22,650	117,350	16.2	13.3	13.3	13.1
90-95	1,400	3.5	202,540	39,440	163,110	19.5	8.7	8.4	10.4
95-99	1,140	2.9	346,720	81,080	265,640	23.4	12.2	11.2	17.3
Top 1 Percent	350	0.9	1,900,270	585,120	1,315,150	30.8	20.3	16.8	38.0
Top 0.1 Percent	40	0.1	8,600,370	2,685,030	5,915,340	31.2	10.8	8.9	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).
Number of AMT Taxpayers (millions). Baseline: 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:
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 2022 dollars): 20% $19,600; 40% $38,000; 60% $65,000; 80% $108,800; 90%
$158,100; 95% $221,000; 99% $514,700; 99.9% $2,202,500.
(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise
taxes.
(5) 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.