

**Table T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**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

\* 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 T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**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>	7,240	9.0	4,710	320	4,390	6.7	0.8	0.9	0.3
<b>10-20</b>	15,080	18.8	13,090	650	12,440	5.0	4.8	5.6	1.3
<b>20-30</b>	11,130	13.8	21,450	1,610	19,850	7.5	5.8	6.5	2.4
<b>30-40</b>	8,400	10.5	30,370	3,020	27,350	10.0	6.2	6.8	3.5
<b>40-50</b>	7,120	8.9	39,260	4,780	34,480	12.2	6.8	7.3	4.6
<b>50-75</b>	12,810	15.9	53,630	8,010	45,630	14.9	16.7	17.3	13.9
<b>75-100</b>	7,360	9.2	75,500	13,480	62,030	17.9	13.5	13.5	13.5
<b>100-200</b>	8,280	10.3	116,540	24,630	91,910	21.1	23.4	22.5	27.7
<b>200-500</b>	2,040	2.5	246,770	58,560	188,210	23.7	12.2	11.4	16.2
<b>500-1,000</b>	210	0.3	589,080	169,730	419,360	28.8	2.9	2.6	4.7
<b>More than 1,000</b>	100	0.1	2,641,520	823,670	1,817,860	31.2	6.6	5.6	11.6
<b>All</b>	80,400	100.0	51,220	9,150	42,060	17.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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 T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**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>	970	1.6	4,030	130	3,900	3.3	0.0	0.1	0.0
<b>10-20</b>	1,900	3.2	13,620	230	13,390	1.7	0.3	0.3	0.0
<b>20-30</b>	3,030	5.0	22,190	360	21,830	1.6	0.7	0.8	0.1
<b>30-40</b>	2,830	4.7	30,500	480	30,020	1.6	0.9	1.1	0.1
<b>40-50</b>	2,830	4.7	39,210	1,450	37,760	3.7	1.1	1.4	0.2
<b>50-75</b>	6,100	10.1	54,660	3,890	50,770	7.1	3.4	3.9	1.2
<b>75-100</b>	6,570	10.9	76,460	7,920	68,540	10.4	5.1	5.7	2.7
<b>100-200</b>	19,660	32.6	126,590	19,580	107,010	15.5	25.3	26.7	19.7
<b>200-500</b>	13,410	22.3	252,540	53,080	199,460	21.0	34.4	33.9	36.4
<b>500-1,000</b>	1,800	3.0	583,410	141,890	441,520	24.3	10.7	10.1	13.1
<b>More than 1,000</b>	730	1.2	2,430,400	705,300	1,725,100	29.0	18.1	16.1	26.5
<b>All</b>	60,250	100.0	163,290	32,460	130,830	19.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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 T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**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>	670	3.0	5,440	-620	6,060	-11.5	0.3	0.4	-0.3
<b>10-20</b>	2,353	10.6	13,633	-1,780	15,410	-13.1	2.5	3.2	-2.9
<b>20-30</b>	3,206	14.5	21,966	-2,190	24,160	-10.0	5.5	6.8	-4.8
<b>30-40</b>	2,979	13.4	30,461	-880	31,340	-2.9	7.1	8.2	-1.8
<b>40-50</b>	2,441	11.0	39,193	1,320	37,870	3.4	7.5	8.1	2.2
<b>50-75</b>	4,360	19.7	53,824	4,590	49,230	8.5	18.3	18.9	13.7
<b>75-100</b>	2,575	11.6	75,192	9,060	66,130	12.1	15.1	15.0	15.9
<b>100-200</b>	2,965	13.4	116,035	19,890	96,150	17.1	26.8	25.1	40.2
<b>200-500</b>	532	2.4	231,902	51,870	180,030	22.4	9.6	8.4	18.8
<b>500-1,000</b>	35	0.2	579,550	159,850	419,700	27.6	1.6	1.3	3.9
<b>More than 1,000</b>	17	0.1	4,334,968	1,275,560	3,059,410	29.4	5.8	4.6	15.0
<b>All</b>	22,173	100.0	57,908	6,610	51,300	11.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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 T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**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>	990	2.0	5,610	-750	6,360	-13.4	0.1	0.1	-0.1
<b>10-20</b>	3,250	6.5	13,630	-1,970	15,600	-14.4	0.7	1.0	-0.5
<b>20-30</b>	4,610	9.3	21,930	-2,080	24,000	-9.5	1.6	2.1	-0.8
<b>30-40</b>	4,340	8.7	30,420	-870	31,280	-2.8	2.1	2.6	-0.3
<b>40-50</b>	3,480	7.0	39,190	1,130	38,060	2.9	2.1	2.6	0.3
<b>50-75</b>	6,650	13.3	54,070	4,350	49,720	8.0	5.6	6.4	2.4
<b>75-100</b>	4,940	9.9	76,050	8,860	67,190	11.7	5.9	6.4	3.6
<b>100-200</b>	11,940	24.0	125,770	20,530	105,240	16.3	23.5	24.3	20.2
<b>200-500</b>	7,890	15.8	252,750	54,410	198,340	21.5	31.2	30.3	35.4
<b>500-1,000</b>	1,080	2.2	585,000	146,140	438,860	25.0	9.9	9.2	13.0
<b>More than 1,000</b>	450	0.9	2,440,410	717,230	1,723,190	29.4	17.3	15.1	26.7
<b>All</b>	49,840	100.0	128,040	24,360	103,680	19.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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) 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 T22-0034**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**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>	1,250	3.1	4,690	80	4,610	1.7	0.2	0.2	0.0
<b>10-20</b>	5,600	13.9	13,510	170	13,340	1.3	2.3	2.6	0.2
<b>20-30</b>	5,020	12.5	21,610	510	21,100	2.4	3.3	3.7	0.5
<b>30-40</b>	4,240	10.5	30,420	840	29,590	2.8	3.9	4.4	0.7
<b>40-50</b>	3,590	8.9	39,170	1,460	37,700	3.7	4.2	4.8	1.1
<b>50-75</b>	5,930	14.7	53,750	3,040	50,710	5.7	9.6	10.6	3.7
<b>75-100</b>	4,300	10.7	75,840	6,300	69,540	8.3	9.8	10.5	5.6
<b>100-200</b>	6,820	16.9	119,530	15,020	104,510	12.6	24.6	25.2	21.1
<b>200-500</b>	2,540	6.3	250,360	45,520	204,840	18.2	19.1	18.3	23.8
<b>500-1,000</b>	370	0.9	582,000	135,500	446,500	23.3	6.5	5.8	10.3
<b>More than 1,000</b>	190	0.5	2,886,240	832,000	2,054,240	28.8	16.5	13.7	32.5
<b>All</b>	40,280	100.0	82,410	12,050	70,370	14.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 0.2

\* 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) 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.