

**Table T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**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

\* 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 T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**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>	6,330	7.6	4,900	-1,540	6,440	-31.5	0.7	1.0	-1.4
<b>10-20</b>	14,070	16.8	13,560	-1,240	14,800	-9.1	4.0	5.2	-2.5
<b>20-30</b>	10,800	12.9	22,180	-420	22,600	-1.9	5.1	6.0	-0.7
<b>30-40</b>	8,500	10.2	31,320	790	30,530	2.5	5.6	6.4	1.0
<b>40-50</b>	7,480	9.0	40,480	2,520	37,960	6.2	6.4	7.0	2.7
<b>50-75</b>	13,890	16.6	55,320	5,710	49,610	10.3	16.2	17.1	11.4
<b>75-100</b>	8,080	9.7	77,890	11,410	66,480	14.7	13.3	13.3	13.3
<b>100-200</b>	10,050	12.0	120,350	23,840	96,510	19.8	25.5	24.0	34.5
<b>200-500</b>	2,370	2.8	255,700	61,430	194,270	24.0	12.8	11.4	20.9
<b>500-1,000</b>	240	0.3	606,150	172,090	434,060	28.4	3.1	2.6	5.9
<b>More than 1,000</b>	120	0.2	2,746,520	858,000	1,888,510	31.2	7.1	5.7	15.1
<b>All</b>	83,640	100.0	56,630	8,310	48,320	14.7	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 T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**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>	850	1.4	4,220	-3,710	7,930	-88.1	0.0	0.1	-0.2
<b>10-20</b>	1,740	2.9	13,930	-3,590	17,520	-25.8	0.2	0.4	-0.3
<b>20-30</b>	2,950	4.8	22,640	-3,530	26,170	-15.6	0.6	0.9	-0.5
<b>30-40</b>	2,580	4.2	31,450	-3,720	35,170	-11.8	0.8	1.0	-0.5
<b>40-50</b>	2,660	4.4	40,460	-2,950	43,410	-7.3	1.0	1.3	-0.4
<b>50-75</b>	6,000	9.8	56,500	-880	57,380	-1.6	3.2	3.9	-0.3
<b>75-100</b>	6,260	10.3	78,640	3,150	75,490	4.0	4.6	5.4	1.0
<b>100-200</b>	19,950	32.7	131,210	15,250	115,960	11.6	24.5	26.4	15.8
<b>200-500</b>	14,030	23.0	262,020	52,690	209,330	20.1	34.4	33.5	38.4
<b>500-1,000</b>	1,910	3.1	605,520	147,540	457,980	24.4	10.8	10.0	14.6
<b>More than 1,000</b>	850	1.4	2,525,780	733,530	1,792,260	29.0	20.1	17.4	32.4
<b>All</b>	60,970	100.0	175,320	31,570	143,750	18.0	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

(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 T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**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>	560	2.5	5,530	-3,210	8,740	-58.1	0.2	0.4	-2.0
<b>10-20</b>	1,979	8.9	14,188	-4,320	18,510	-30.5	2.0	2.8	-9.6
<b>20-30</b>	2,807	12.6	22,750	-5,270	28,020	-23.2	4.6	6.0	-16.6
<b>30-40</b>	2,790	12.5	31,325	-4,390	35,710	-14.0	6.2	7.6	-13.7
<b>40-50</b>	2,579	11.6	40,423	-2,410	42,830	-6.0	7.4	8.4	-7.0
<b>50-75</b>	4,719	21.2	55,195	670	54,530	1.2	18.6	19.6	3.5
<b>75-100</b>	2,872	12.9	77,268	5,210	72,060	6.8	15.8	15.8	16.8
<b>100-200</b>	3,266	14.7	120,287	16,590	103,700	13.8	28.0	25.8	60.8
<b>200-500</b>	534	2.4	240,225	52,260	187,960	21.8	9.2	7.7	31.4
<b>500-1,000</b>	37	0.2	594,900	164,120	430,780	27.6	1.6	1.2	6.8
<b>More than 1,000</b>	19	0.1	4,685,757	1,393,350	3,292,410	29.7	6.4	4.8	29.8
<b>All</b>	22,263	100.0	62,970	4,000	58,970	6.4	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 T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**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>	810	1.6	5,820	-4,000	9,820	-68.7	0.1	0.1	-0.3
<b>10-20</b>	2,710	5.4	14,200	-5,040	19,240	-35.5	0.6	0.9	-1.2
<b>20-30</b>	4,050	8.1	22,700	-5,550	28,240	-24.4	1.3	2.0	-1.9
<b>30-40</b>	4,050	8.1	31,360	-4,720	36,080	-15.1	1.8	2.5	-1.7
<b>40-50</b>	3,580	7.2	40,390	-3,060	43,440	-7.6	2.1	2.7	-1.0
<b>50-75</b>	7,150	14.3	55,500	-300	55,800	-0.6	5.7	6.9	-0.2
<b>75-100</b>	5,150	10.3	78,070	4,010	74,060	5.1	5.8	6.6	1.8
<b>100-200</b>	12,260	24.5	130,220	15,860	114,360	12.2	22.9	24.1	16.8
<b>200-500</b>	8,340	16.7	262,060	53,920	208,140	20.6	31.3	29.8	38.9
<b>500-1,000</b>	1,130	2.3	606,470	152,050	454,420	25.1	9.8	8.8	14.8
<b>More than 1,000</b>	520	1.0	2,539,220	748,350	1,790,870	29.5	19.0	16.1	33.8
<b>All</b>	50,010	100.0	139,390	23,120	116,270	16.6	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: 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 T22-0038**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**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>	1,180	2.7	4,850	-2,130	6,980	-44.0	0.2	0.3	-0.6
<b>10-20</b>	5,480	12.6	13,980	-1,890	15,870	-13.5	2.0	2.6	-2.3
<b>20-30</b>	5,020	11.5	22,300	-1,860	24,160	-8.3	3.0	3.7	-2.1
<b>30-40</b>	4,410	10.1	31,440	-1,610	33,050	-5.1	3.7	4.4	-1.6
<b>40-50</b>	3,910	9.0	40,370	-1,060	41,430	-2.6	4.2	4.9	-0.9
<b>50-75</b>	6,270	14.4	55,620	420	55,200	0.8	9.3	10.5	0.6
<b>75-100</b>	4,460	10.3	78,020	3,350	74,670	4.3	9.3	10.1	3.3
<b>100-200</b>	7,510	17.3	122,770	12,240	110,530	10.0	24.6	25.2	20.4
<b>200-500</b>	2,750	6.3	258,470	45,690	212,790	17.7	19.0	17.8	28.0
<b>500-1,000</b>	410	0.9	602,040	139,800	462,240	23.2	6.6	5.8	12.8
<b>More than 1,000</b>	230	0.5	2,955,770	854,050	2,101,720	28.9	17.8	14.4	42.8
<b>All</b>	43,520	100.0	86,090	10,330	75,760	12.0	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: 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

<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.