

**Table T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**All Tax Units**  
**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

\* 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 T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**Single Tax Units**  
**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>	6,500	7.6	5,290	-1,400	6,680	-26.5	0.7	1.0	-1.1
<b>10-20</b>	14,870	17.4	14,270	-1,180	15,440	-8.3	4.2	5.4	-2.1
<b>20-30</b>	11,570	13.5	23,170	-260	23,430	-1.1	5.3	6.3	-0.4
<b>30-40</b>	8,830	10.3	32,780	1,380	31,400	4.2	5.7	6.5	1.5
<b>40-50</b>	7,800	9.1	42,300	3,540	38,760	8.4	6.5	7.1	3.4
<b>50-75</b>	14,070	16.5	57,900	6,860	51,050	11.8	16.0	16.8	11.8
<b>75-100</b>	8,170	9.6	81,680	13,210	68,470	16.2	13.1	13.1	13.2
<b>100-200</b>	9,980	11.7	125,270	26,110	99,150	20.9	24.5	23.1	31.8
<b>200-500</b>	2,590	3.0	265,560	65,140	200,420	24.5	13.5	12.1	20.6
<b>500-1,000</b>	300	0.4	617,260	178,090	439,170	28.9	3.6	3.1	6.5
<b>More than 1,000</b>	130	0.2	2,855,690	947,520	1,908,170	33.2	7.1	5.6	14.6
<b>All</b>	85,540	100.0	59,620	9,560	50,060	16.0	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 T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**Married Tax Units Filing Jointly**  
**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>	750	1.2	4,540	-3,530	8,070	-77.7	0.0	0.1	-0.1
<b>10-20</b>	1,610	2.6	14,520	-3,670	18,190	-25.3	0.2	0.3	-0.3
<b>20-30</b>	2,810	4.6	23,920	-3,750	27,660	-15.7	0.6	0.8	-0.5
<b>30-40</b>	2,710	4.4	32,930	-4,100	37,030	-12.5	0.8	1.1	-0.5
<b>40-50</b>	2,770	4.5	42,330	-3,170	45,500	-7.5	1.0	1.3	-0.4
<b>50-75</b>	5,780	9.5	58,850	-720	59,570	-1.2	2.9	3.6	-0.2
<b>75-100</b>	6,270	10.3	82,510	4,060	78,450	4.9	4.4	5.2	1.2
<b>100-200</b>	19,450	31.9	136,890	16,380	120,510	12.0	22.8	24.8	14.4
<b>200-500</b>	15,180	24.9	273,470	56,870	216,600	20.8	35.5	34.7	38.9
<b>500-1,000</b>	2,240	3.7	624,250	155,640	468,610	24.9	12.0	11.1	15.7
<b>More than 1,000</b>	900	1.5	2,615,370	782,500	1,832,870	29.9	20.0	17.3	31.6
<b>All</b>	60,970	100.0	191,700	36,380	155,320	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

(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 T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**Head of Household Tax Units**  
**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>	440	2.0	5,950	-6,080	12,030	-102.1	0.2	0.4	-4.4
<b>10-20</b>	1,718	7.8	14,834	-7,330	22,160	-49.4	1.7	2.7	-20.4
<b>20-30</b>	2,826	12.8	23,740	-8,150	31,890	-34.3	4.5	6.3	-37.4
<b>30-40</b>	3,042	13.8	32,779	-7,100	39,880	-21.7	6.7	8.5	-35.1
<b>40-50</b>	2,714	12.3	42,253	-4,500	46,750	-10.7	7.7	8.9	-19.8
<b>50-75</b>	4,512	20.4	57,698	-920	58,610	-1.6	17.5	18.6	-6.7
<b>75-100</b>	2,809	12.7	80,794	4,030	76,770	5.0	15.3	15.1	18.4
<b>100-200</b>	3,314	15.0	125,115	16,920	108,200	13.5	27.9	25.2	91.0
<b>200-500</b>	597	2.7	250,761	55,520	195,240	22.1	10.1	8.2	53.8
<b>500-1,000</b>	44	0.2	616,345	174,160	442,190	28.3	1.8	1.4	12.5
<b>More than 1,000</b>	19	0.1	4,972,471	1,526,110	3,446,370	30.7	6.5	4.7	48.3
<b>All</b>	22,088	100.0	67,251	2,790	64,460	4.2	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 T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**Tax Units with Children**  
**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>	720	1.5	6,170	-7,190	13,370	-116.5	0.1	0.2	-0.4
<b>10-20</b>	2,600	5.2	14,770	-7,920	22,690	-53.6	0.5	1.0	-1.7
<b>20-30</b>	4,110	8.3	23,720	-8,440	32,160	-35.6	1.3	2.1	-2.9
<b>30-40</b>	4,380	8.8	32,880	-7,410	40,290	-22.6	1.9	2.9	-2.7
<b>40-50</b>	3,770	7.6	42,260	-5,240	47,510	-12.4	2.2	2.9	-1.6
<b>50-75</b>	6,740	13.6	58,080	-2,100	60,180	-3.6	5.3	6.5	-1.2
<b>75-100</b>	4,880	9.8	81,760	2,770	79,000	3.4	5.4	6.2	1.1
<b>100-200</b>	11,670	23.5	135,370	15,490	119,880	11.4	21.3	22.5	14.9
<b>200-500</b>	8,670	17.5	273,680	58,040	215,640	21.2	32.0	30.1	41.3
<b>500-1,000</b>	1,320	2.7	626,720	160,980	465,740	25.7	11.2	9.9	17.5
<b>More than 1,000</b>	540	1.1	2,634,960	796,480	1,838,490	30.2	19.3	16.1	35.5
<b>All</b>	49,630	100.0	149,550	24,520	125,030	16.4	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

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 T22-0040**  
**Baseline Distribution of Income and Federal Taxes**  
**Elderly Tax Units**  
**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>	1,080	2.5	5,230	-1,690	6,920	-32.3	0.1	0.2	-0.3
<b>10-20</b>	5,500	12.5	14,740	-1,480	16,220	-10.0	1.9	2.5	-1.4
<b>20-30</b>	5,240	11.9	23,310	-1,430	24,730	-6.1	2.9	3.6	-1.3
<b>30-40</b>	4,500	10.2	32,870	-1,080	33,950	-3.3	3.5	4.2	-0.8
<b>40-50</b>	3,920	8.9	42,160	-460	42,620	-1.1	3.9	4.6	-0.3
<b>50-75</b>	6,580	15.0	57,890	1,430	56,450	2.5	9.0	10.2	1.6
<b>75-100</b>	4,620	10.5	81,840	4,970	76,870	6.1	9.0	9.8	3.9
<b>100-200</b>	8,000	18.2	128,970	14,740	114,220	11.4	24.4	25.2	20.0
<b>200-500</b>	3,240	7.4	271,220	50,770	220,450	18.7	20.8	19.7	27.9
<b>500-1,000</b>	490	1.1	617,430	146,780	470,650	23.8	7.1	6.3	12.1
<b>More than 1,000</b>	240	0.6	3,071,670	934,720	2,136,960	30.4	17.5	14.1	38.0
<b>All</b>	43,970	100.0	95,970	13,410	82,560	14.0	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 :

<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.