

Table T22-0041
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2021 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	45,460	26.4	16,840	-1,980	18,830	-11.8	4.1	5.5	-2.8
Second Quintile	38,000	22.1	42,000	530	41,460	1.3	8.5	10.2	0.6
Middle Quintile	35,150	20.4	76,080	7,370	68,720	9.7	14.3	15.6	8.1
Fourth Quintile	28,820	16.7	134,060	20,010	114,060	14.9	20.6	21.2	18.0
Top Quintile	23,500	13.6	418,820	103,100	315,720	24.6	52.6	47.8	75.8
All	172,320	100.0	108,600	18,540	90,060	17.1	100.0	100.0	100.0
Addendum									
80-90	12,110	7.0	219,110	42,770	176,340	19.5	14.2	13.8	16.2
90-95	5,910	3.4	314,890	70,950	243,940	22.5	9.9	9.3	13.1
95-99	4,420	2.6	543,090	135,360	407,730	24.9	12.8	11.6	18.7
Top 1 Percent	1,060	0.6	2,764,940	838,170	1,926,770	30.3	15.6	13.1	27.8
Top 0.1 Percent	110	0.1	12,809,330	3,900,510	8,908,820	30.5	7.5	6.3	13.4

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$31,100; 40% \$60,000; 60% \$105,900; 80% \$193,600; 90% \$283,000; 95% \$410,100; 99% \$1,003,200; 99.9% \$4,338,900.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2021 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-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	37,990	22.1	16,010	-3,230	19,240	-20.2	3.3	4.7	-3.8
Second Quintile	35,300	20.5	37,770	-660	38,430	-1.7	7.1	8.7	-0.7
Middle Quintile	35,410	20.6	67,570	5,330	62,240	7.9	12.8	14.2	5.9
Fourth Quintile	32,540	18.9	116,990	17,100	99,890	14.6	20.3	20.9	17.4
Top Quintile	29,690	17.2	357,050	87,220	269,840	24.4	56.6	51.6	81.0
All	172,320	100.0	108,600	18,540	90,060	17.1	100.0	100.0	100.0
Addendum									
80-90	15,290	8.9	187,000	36,920	150,070	19.7	15.3	14.8	17.7
90-95	7,410	4.3	272,450	60,230	212,230	22.1	10.8	10.1	14.0
95-99	5,700	3.3	465,370	114,590	350,780	24.6	14.2	12.9	20.4
Top 1 Percent	1,290	0.8	2,378,130	716,780	1,661,350	30.1	16.4	13.8	29.0
Top 0.1 Percent	130	0.1	11,093,200	3,381,360	7,711,840	30.5	7.8	6.6	14.0

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

Number of AMT Taxpayers (millions). Baseline: 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:

<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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2021 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	24,600	28.8	12,840	-1,420	14,260	-11.0	6.2	8.2	-4.3
Second Quintile	19,140	22.4	29,830	1,060	28,770	3.6	11.2	12.9	2.5
Middle Quintile	18,270	21.4	52,300	5,750	46,550	11.0	18.7	19.9	12.8
Fourth Quintile	13,760	16.1	86,120	14,760	71,360	17.1	23.2	22.9	24.8
Top Quintile	9,030	10.6	229,370	57,920	171,460	25.3	40.6	36.2	63.9
All	85,540	100.0	59,620	9,560	50,060	16.0	100.0	100.0	100.0
Addendum									
80-90	5,120	6.0	133,790	28,510	105,280	21.3	13.4	12.6	17.8
90-95	2,050	2.4	194,380	44,980	149,400	23.1	7.8	7.2	11.3
95-99	1,560	1.8	325,220	83,200	242,010	25.6	9.9	8.8	15.9
Top 1 Percent	300	0.4	1,595,340	514,630	1,080,710	32.3	9.4	7.6	19.0
Top 0.1 Percent	30	0.0	7,293,930	2,380,330	4,913,610	32.6	4.4	3.5	9.0

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2021 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-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	6,490	10.7	21,580	-4,890	26,470	-22.7	1.2	1.8	-1.4
Second Quintile	8,190	13.4	49,120	-2,220	51,340	-4.5	3.4	4.4	-0.8
Middle Quintile	11,460	18.8	88,340	5,000	83,350	5.7	8.7	10.1	2.6
Fourth Quintile	15,360	25.2	145,200	19,090	126,110	13.2	19.1	20.5	13.2
Top Quintile	18,960	31.1	418,200	100,920	317,280	24.1	67.8	63.5	86.2
All	60,970	100.0	191,700	36,380	155,320	19.0	100.0	100.0	100.0
Addendum									
80-90	9,190	15.1	218,490	41,770	176,720	19.1	17.2	17.2	17.3
90-95	4,940	8.1	308,460	67,310	241,160	21.8	13.0	12.6	15.0
95-99	3,900	6.4	526,050	128,000	398,040	24.3	17.6	16.4	22.5
Top 1 Percent	920	1.5	2,545,520	757,670	1,787,840	29.8	20.0	17.4	31.4
Top 0.1 Percent	90	0.2	11,808,750	3,560,040	8,248,710	30.2	9.1	7.8	14.4

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2021 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	6,550	29.7	22,480	-8,530	31,010	-38.0	9.9	14.3	-90.7
Second Quintile	7,240	32.8	46,220	-3,710	49,930	-8.0	22.5	25.4	-43.6
Middle Quintile	4,760	21.5	78,270	4,060	74,210	5.2	25.1	24.8	31.4
Fourth Quintile	2,520	11.4	122,670	18,010	104,670	14.7	20.8	18.5	73.6
Top Quintile	970	4.4	331,420	82,150	249,280	24.8	21.7	17.0	129.6
All	22,090	100.0	67,250	2,790	64,460	4.2	100.0	100.0	100.0
Addendum									
80-90	600	2.7	188,290	38,540	149,750	20.5	7.6	6.3	37.7
90-95	240	1.1	250,100	53,880	196,210	21.6	4.0	3.3	20.7
95-99	110	0.5	451,170	119,860	331,310	26.6	3.3	2.5	20.9
Top 1 Percent	30	0.1	3,985,870	1,222,950	2,762,920	30.7	6.8	4.9	50.4
Top 0.1 Percent	0	0.0	23,172,980	7,170,390	16,002,590	30.9	4.8	3.4	35.5

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2021 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-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Post-Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	10,330	20.8	23,210	-8,930	32,140	-38.5	3.2	5.4	-7.6
Second Quintile	11,230	22.6	50,160	-3,830	53,980	-7.6	7.6	9.8	-3.5
Middle Quintile	9,780	19.7	92,280	5,180	87,100	5.6	12.2	13.7	4.2
Fourth Quintile	9,320	18.8	160,330	23,370	136,960	14.6	20.1	20.6	17.9
Top Quintile	8,740	17.6	485,720	123,860	361,870	25.5	57.2	51.0	88.9
All	49,630	100.0	149,550	24,520	125,030	16.4	100.0	100.0	100.0
Addendum									
80-90	4,470	9.0	248,740	51,910	196,830	20.9	15.0	14.2	19.0
90-95	2,150	4.3	358,900	83,260	275,640	23.2	10.4	9.5	14.7
95-99	1,690	3.4	618,390	160,870	457,520	26.0	14.1	12.5	22.3
Top 1 Percent	440	0.9	3,022,080	916,820	2,105,260	30.3	17.8	14.8	32.9
Top 0.1 Percent	40	0.1	14,561,450	4,386,080	10,175,370	30.1	8.2	6.8	15.0

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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 T22-0041
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2021 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-	Share of	Share of
	Number (thousands)	Percent of Total					Tax Income	Post-Tax Income	Federal Taxes
							Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	8,960	20.4	15,820	-1,760	17,580	-11.2	3.4	4.3	-2.7
Second Quintile	10,510	23.9	34,150	-1,170	35,320	-3.4	8.5	10.2	-2.1
Middle Quintile	9,710	22.1	62,450	1,940	60,510	3.1	14.4	16.2	3.2
Fourth Quintile	7,720	17.6	106,440	9,990	96,440	9.4	19.5	20.5	13.1
Top Quintile	6,500	14.8	353,660	79,740	273,920	22.6	54.5	49.0	87.9
All	43,970	100.0	95,970	13,410	82,560	14.0	100.0	100.0	100.0
Addendum									
80-90	3,310	7.5	168,410	25,450	142,950	15.1	13.2	13.1	14.3
90-95	1,570	3.6	245,280	44,720	200,560	18.2	9.1	8.7	11.9
95-99	1,280	2.9	427,080	93,830	333,250	22.0	13.0	11.8	20.4
Top 1 Percent	340	0.8	2,415,970	727,690	1,688,280	30.1	19.2	15.6	41.3
Top 0.1 Percent	40	0.1	10,125,520	3,109,180	7,016,330	30.7	10.4	8.3	22.8

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

Number of AMT Taxpayers (millions). Baseline: 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) 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% \$21,700; 40% \$41,600; 60% \$70,600; 80% \$118,500; 90% \$173,300; 95% \$245,400; 99% \$579,900; 99.9% \$2,519,300.

(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.