

Table T22-043
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2022 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	46,160	26.4	17,270	620	16,650	3.6	4.0	4.9	0.7
Second Quintile	38,400	22.0	43,180	3,860	39,320	9.0	8.4	9.5	3.7
Middle Quintile	35,880	20.5	79,080	11,260	67,820	14.2	14.3	15.4	10.2
Fourth Quintile	29,150	16.7	139,560	24,970	114,590	17.9	20.5	21.1	18.4
Top Quintile	23,740	13.6	439,800	111,470	328,320	25.4	52.7	49.2	66.7
All	174,790	100.0	113,290	22,690	90,600	20.0	100.0	100.0	100.0
Addendum									
80-90	12,240	7.0	226,990	47,190	179,790	20.8	14.0	13.9	14.6
90-95	5,960	3.4	324,910	74,080	250,830	22.8	9.8	9.5	11.1
95-99	4,480	2.6	561,690	141,750	419,940	25.2	12.7	11.9	16.0
Top 1 Percent	1,060	0.6	3,027,150	935,700	2,091,460	30.9	16.2	14.0	25.0
Top 0.1 Percent	110	0.1	14,406,470	4,503,880	9,902,590	31.3	8.0	6.9	12.5

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 breaks are (in 2022 dollars): 20% \$30,000; 40% \$58,500; 60% \$103,800; 80% \$189,200; 90% \$276,100; 95% \$398,100; 99% \$982,600; 99.9% \$4,439,400.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Percentile, 2022 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	38,580	22.1	16,410	90	16,320	0.6	3.2	4.0	0.1
Second Quintile	35,970	20.6	38,790	2,940	35,850	7.6	7.0	8.1	2.7
Middle Quintile	35,730	20.4	70,410	9,130	61,290	13.0	12.7	13.8	8.2
Fourth Quintile	32,940	18.9	121,610	21,220	100,390	17.5	20.2	20.9	17.6
Top Quintile	30,100	17.2	373,790	93,710	280,080	25.1	56.8	53.2	71.1
All	174,790	100.0	113,290	22,690	90,600	20.0	100.0	100.0	100.0
Addendum									
80-90	15,470	8.9	193,780	40,190	153,590	20.7	15.1	15.0	15.7
90-95	7,580	4.3	279,950	62,940	217,010	22.5	10.7	10.4	12.0
95-99	5,760	3.3	481,570	119,690	361,880	24.9	14.0	13.2	17.4
Top 1 Percent	1,290	0.7	2,607,880	802,040	1,805,840	30.8	17.0	14.7	26.0
Top 0.1 Percent	130	0.1	12,483,580	3,901,620	8,581,960	31.3	8.3	7.2	13.0

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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Percentile, 2022 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	25,120	28.8	13,240	570	12,670	4.3	6.1	7.2	1.4
Second Quintile	19,600	22.4	30,700	2,920	27,780	9.5	11.1	12.4	5.6
Middle Quintile	18,460	21.1	54,400	7,710	46,690	14.2	18.5	19.6	14.0
Fourth Quintile	14,130	16.2	89,550	16,790	72,760	18.8	23.4	23.4	23.3
Top Quintile	9,280	10.6	237,850	60,870	176,980	25.6	40.7	37.3	55.4
All	87,370	100.0	62,000	11,660	50,340	18.8	100.0	100.0	100.0
Addendum									
80-90	5,220	6.0	138,710	30,460	108,250	22.0	13.4	12.9	15.6
90-95	2,160	2.5	199,650	46,560	153,090	23.3	8.0	7.5	9.9
95-99	1,600	1.8	334,800	85,660	249,140	25.6	9.9	9.1	13.4
Top 1 Percent	300	0.3	1,726,210	562,550	1,163,660	32.6	9.5	7.9	16.5
Top 0.1 Percent	30	0.0	8,234,810	2,717,940	5,516,870	33.0	4.7	3.8	8.2

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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Percentile, 2022 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	10.6	22,040	270	21,760	1.2	1.2	1.5	0.1
Second Quintile	8,310	13.5	50,290	3,140	47,150	6.2	3.4	4.0	1.0
Middle Quintile	11,590	18.9	92,150	10,820	81,320	11.8	8.7	9.7	4.8
Fourth Quintile	15,410	25.1	151,340	25,030	126,310	16.5	18.9	20.0	14.7
Top Quintile	19,070	31.1	440,040	109,330	330,710	24.9	68.0	64.9	79.3
All	61,420	100.0	201,050	42,840	158,210	21.3	100.0	100.0	100.0
Addendum									
80-90	9,240	15.0	226,780	45,860	180,920	20.2	17.0	17.2	16.1
90-95	4,980	8.1	318,420	70,790	247,630	22.2	12.9	12.7	13.4
95-99	3,930	6.4	545,830	134,370	411,450	24.6	17.4	16.6	20.1
Top 1 Percent	920	1.5	2,789,890	848,890	1,941,010	30.4	20.8	18.4	29.7
Top 0.1 Percent	90	0.2	13,225,820	4,098,110	9,127,710	31.0	9.7	8.5	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:

<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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Percentile, 2022 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	6,580	29.6	23,050	-2,010	25,050	-8.7	9.7	12.1	-6.5
Second Quintile	7,280	32.8	47,730	2,560	45,170	5.4	22.2	24.1	9.1
Middle Quintile	4,760	21.4	81,740	10,260	71,470	12.6	24.8	25.0	23.9
Fourth Quintile	2,510	11.3	128,730	23,660	105,080	18.4	20.6	19.4	29.0
Top Quintile	1,030	4.6	345,360	88,140	257,230	25.5	22.7	19.4	44.4
All	22,210	100.0	70,570	9,210	61,360	13.1	100.0	100.0	100.0
Addendum									
80-90	640	2.9	195,100	42,110	152,990	21.6	8.0	7.2	13.2
90-95	260	1.2	258,920	57,360	201,560	22.2	4.3	3.8	7.2
95-99	100	0.5	473,600	126,610	346,990	26.7	3.1	2.6	6.4
Top 1 Percent	30	0.1	4,265,430	1,332,950	2,932,480	31.3	7.3	5.8	17.6
Top 0.1 Percent	0	0.0	27,739,230	8,762,440	18,976,800	31.6	5.2	4.1	12.6

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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Percentile, 2022 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	10,320	20.8	23,870	-1,800	25,670	-7.5	3.1	4.3	-1.1
Second Quintile	11,110	22.4	51,750	3,270	48,490	6.3	7.3	8.7	2.2
Middle Quintile	9,750	19.6	96,510	13,030	83,480	13.5	12.0	13.1	7.8
Fourth Quintile	9,390	18.9	167,330	31,220	136,110	18.7	20.0	20.6	18.0
Top Quintile	8,820	17.8	512,710	134,280	378,440	26.2	57.7	53.7	72.9
All	49,620	100.0	158,100	32,760	125,340	20.7	100.0	100.0	100.0
Addendum									
80-90	4,540	9.2	257,880	56,330	201,550	21.8	14.9	14.7	15.7
90-95	2,140	4.3	370,070	87,390	282,680	23.6	10.1	9.7	11.5
95-99	1,690	3.4	643,910	169,330	474,590	26.3	13.9	12.9	17.7
Top 1 Percent	440	0.9	3,325,910	1,030,060	2,295,850	31.0	18.7	16.3	28.0
Top 0.1 Percent	40	0.1	16,395,720	5,085,410	11,310,300	31.0	8.9	7.7	13.2

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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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 T22-043
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Percentile, 2022 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	
Lowest Quintile	9,430	20.6	16,250	190	16,050	1.2	3.4	4.0	0.3
Second Quintile	11,050	24.1	35,220	1,080	34,140	3.1	8.6	9.9	1.6
Middle Quintile	10,060	22.0	65,260	4,510	60,760	6.9	14.5	16.1	6.2
Fourth Quintile	8,000	17.5	110,460	12,850	97,620	11.6	19.5	20.6	14.1
Top Quintile	6,650	14.5	367,540	84,670	282,870	23.0	54.0	49.5	77.2
All	45,790	100.0	98,890	15,930	82,950	16.1	100.0	100.0	100.0
Addendum									
80-90	3,420	7.5	174,760	27,880	146,880	16.0	13.2	13.2	13.1
90-95	1,610	3.5	253,360	47,080	206,280	18.6	9.0	8.7	10.4
95-99	1,300	2.8	442,190	98,000	344,190	22.2	12.7	11.7	17.4
Top 1 Percent	330	0.7	2,638,090	807,050	1,831,040	30.6	19.1	15.8	36.3
Top 0.1 Percent	40	0.1	11,392,940	3,562,760	7,830,180	31.3	10.6	8.7	20.6

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% \$21,000; 40% \$40,700; 60% \$69,300; 80% \$116,100; 90% \$169,100; 95% \$239,000; 99% \$571,800; 99.9% \$2,557,900.

(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.