

Table T22-0046
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	7,800	4.4	5,840	280	5,570	4.7	0.2	0.2	0.1
10-20	18,770	10.5	16,480	490	15,990	3.0	1.4	1.7	0.2
20-30	18,390	10.3	26,890	1,080	25,810	4.0	2.2	2.7	0.4
30-40	15,540	8.7	37,640	2,390	35,250	6.4	2.6	3.1	0.8
40-50	13,610	7.6	48,420	4,250	44,170	8.8	3.0	3.4	1.3
50-75	25,370	14.2	66,620	8,020	58,600	12.0	7.6	8.3	4.5
75-100	18,680	10.5	93,910	13,640	80,280	14.5	7.8	8.4	5.7
100-200	35,220	19.7	152,010	26,870	125,140	17.7	23.9	24.6	21.1
200-500	19,680	11.0	310,720	69,100	241,620	22.2	27.3	26.6	30.4
500-1,000	2,770	1.6	715,530	187,260	528,260	26.2	8.9	8.2	11.6
More than 1,000	1,080	0.6	3,134,160	979,590	2,154,570	31.3	15.1	13.0	23.6
All	178,380	100.0	125,370	25,100	100,270	20.0	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 T22-0046
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	6,420	7.2	5,850	380	5,470	6.5	0.6	0.7	0.2
10-20	15,090	17.0	16,400	800	15,600	4.9	4.1	4.8	1.1
20-30	12,500	14.1	26,670	1,910	24,760	7.2	5.5	6.3	2.1
30-40	9,380	10.6	37,650	3,700	33,960	9.8	5.8	6.4	3.1
40-50	7,790	8.8	48,450	5,660	42,790	11.7	6.2	6.7	3.9
50-75	14,320	16.2	66,420	9,570	56,860	14.4	15.6	16.4	12.1
75-100	8,670	9.8	93,350	16,520	76,820	17.7	13.3	13.5	12.6
100-200	10,490	11.8	144,350	30,860	113,490	21.4	24.9	24.0	28.5
200-500	2,700	3.1	304,340	76,050	228,290	25.0	13.5	12.5	18.1
500-1,000	310	0.4	709,500	212,090	497,410	29.9	3.6	3.1	5.8
More than 1,000	130	0.1	3,252,590	1,110,530	2,142,060	34.1	6.8	5.5	12.4
All	88,630	100.0	68,710	12,830	55,880	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 T22-0046
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	750	1.2	4,890	130	4,760	2.7	0.0	0.0	0.0
10-20	1,520	2.4	16,440	410	16,030	2.5	0.2	0.2	0.0
20-30	2,680	4.3	27,500	640	26,860	2.3	0.5	0.7	0.1
30-40	2,680	4.3	37,700	800	36,900	2.1	0.7	0.9	0.1
40-50	2,760	4.4	48,420	1,680	46,740	3.5	1.0	1.2	0.2
50-75	5,720	9.2	67,320	5,010	62,320	7.4	2.8	3.3	1.0
75-100	6,420	10.3	94,690	10,050	84,640	10.6	4.4	5.0	2.2
100-200	20,220	32.4	157,370	24,720	132,650	15.7	22.9	24.5	16.9
200-500	15,990	25.6	312,760	67,880	244,880	21.7	36.0	35.8	36.7
500-1,000	2,370	3.8	716,240	183,540	532,700	25.6	12.2	11.6	14.7
More than 1,000	900	1.4	2,984,120	920,220	2,063,900	30.8	19.4	17.0	28.0
All	62,490	100.0	222,380	47,380	175,000	21.3	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 T22-0046
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	500	2.2	7,010	-980	7,990	-14.0	0.2	0.3	-0.2
10-20	1,897	8.3	17,067	-2,090	19,160	-12.3	1.8	2.4	-1.7
20-30	2,877	12.6	27,240	-2,360	29,600	-8.7	4.4	5.5	-2.9
30-40	3,079	13.5	37,575	-570	38,150	-1.5	6.5	7.6	-0.7
40-50	2,557	11.2	48,371	2,150	46,220	4.4	6.9	7.6	2.3
50-75	4,527	19.9	66,258	6,360	59,900	9.6	16.8	17.5	12.1
75-100	2,895	12.7	93,468	11,830	81,640	12.7	15.2	15.3	14.4
100-200	3,610	15.9	145,413	25,980	119,440	17.9	29.4	27.9	39.5
200-500	685	3.0	288,455	66,500	221,960	23.1	11.1	9.8	19.2
500-1,000	47	0.2	710,106	205,100	505,010	28.9	1.9	1.5	4.0
More than 1,000	20	0.1	5,208,102	1,648,300	3,559,800	31.7	5.9	4.6	13.9
All	22,750	100.0	78,471	10,450	68,020	13.3	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 T22-0046
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	790	1.6	7,210	-1,070	8,280	-14.9	0.1	0.1	-0.1
10-20	2,700	5.4	16,970	-2,240	19,200	-13.2	0.5	0.8	-0.3
20-30	4,070	8.2	27,230	-2,180	29,420	-8.0	1.3	1.7	-0.5
30-40	4,310	8.7	37,690	-460	38,150	-1.2	1.9	2.4	-0.1
40-50	3,490	7.0	48,360	2,030	46,330	4.2	1.9	2.3	0.4
50-75	6,420	12.9	66,620	6,150	60,470	9.2	4.9	5.6	2.2
75-100	4,740	9.5	93,990	11,600	82,390	12.3	5.1	5.7	3.0
100-200	11,870	23.9	155,910	26,660	129,260	17.1	21.2	22.2	17.3
200-500	9,110	18.3	312,740	70,120	242,610	22.4	32.7	32.0	35.0
500-1,000	1,420	2.9	718,210	189,380	528,830	26.4	11.7	10.9	14.7
More than 1,000	550	1.1	2,994,810	934,460	2,060,360	31.2	18.9	16.5	28.2
All	49,710	100.0	175,640	36,770	138,870	20.9	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

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:

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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.

Table T22-0046
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ³ (Dollars)	Average Federal Tax Rate ⁴	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
Less than 10	1,160	2.4	5,710	120	5,590	2.1	0.1	0.1	0.0
10-20	5,660	11.5	17,040	200	16,840	1.2	1.8	2.1	0.1
20-30	5,820	11.9	26,750	640	26,120	2.4	2.9	3.4	0.4
30-40	4,900	10.0	37,670	1,150	36,510	3.1	3.5	4.0	0.7
40-50	4,510	9.2	48,320	2,010	46,300	4.2	4.1	4.7	1.1
50-75	7,510	15.3	66,430	4,390	62,040	6.6	9.4	10.4	3.9
75-100	5,370	10.9	93,870	8,640	85,240	9.2	9.5	10.2	5.5
100-200	9,290	18.9	148,170	19,690	128,480	13.3	25.8	26.6	21.6
200-500	3,560	7.2	309,710	59,320	250,390	19.2	20.7	19.9	24.9
500-1,000	500	1.0	710,250	174,950	535,310	24.6	6.7	6.0	10.3
More than 1,000	240	0.5	3,498,330	1,096,250	2,402,080	31.3	15.5	12.7	30.7
All	49,140	100.0	108,440	17,220	91,220	15.9	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

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:

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(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.