

Table T22-0048
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2026 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	8,090	4.4	5,950	290	5,660	4.9	0.2	0.2	0.1
10-20	18,970	10.2	16,860	520	16,340	3.1	1.3	1.6	0.2
20-30	18,950	10.2	27,500	1,240	26,260	4.5	2.2	2.6	0.5
30-40	16,070	8.7	38,500	2,670	35,840	6.9	2.6	3.0	0.8
40-50	14,000	7.6	49,580	4,720	44,860	9.5	2.9	3.3	1.3
50-75	26,260	14.2	68,230	8,820	59,410	12.9	7.4	8.2	4.5
75-100	19,390	10.5	95,980	14,720	81,260	15.3	7.7	8.3	5.5
100-200	36,970	19.9	155,790	29,080	126,710	18.7	23.7	24.5	20.8
200-500	21,080	11.4	318,450	74,220	244,230	23.3	27.7	26.9	30.3
500-1,000	3,010	1.6	733,090	207,560	525,530	28.3	9.1	8.3	12.1
More than 1,000	1,190	0.6	3,140,910	1,024,630	2,116,270	32.6	15.4	13.2	23.6
All	185,520	100.0	130,790	27,800	102,990	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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 T22-0048
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2026 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	6,650	7.2	5,940	390	5,550	6.6	0.6	0.7	0.2
10-20	15,260	16.5	16,770	820	15,950	4.9	3.9	4.6	1.0
20-30	13,010	14.1	27,280	2,000	25,290	7.3	5.4	6.2	2.0
30-40	9,630	10.4	38,520	3,830	34,680	10.0	5.6	6.3	2.9
40-50	8,080	8.8	49,600	5,950	43,650	12.0	6.1	6.6	3.7
50-75	14,820	16.1	68,070	10,350	57,730	15.2	15.3	16.1	11.9
75-100	9,180	10.0	95,240	17,520	77,720	18.4	13.2	13.4	12.4
100-200	11,250	12.2	147,940	33,040	114,900	22.3	25.2	24.3	28.7
200-500	3,000	3.3	310,320	81,010	229,320	26.1	14.1	12.9	18.8
500-1,000	340	0.4	730,570	221,280	509,290	30.3	3.8	3.3	5.9
More than 1,000	140	0.2	3,321,570	1,171,590	2,149,980	35.3	6.8	5.5	12.3
All	92,220	100.0	71,730	14,030	57,700	19.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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 T22-0048
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2026 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	780	1.2	5,050	190	4,870	3.7	0.0	0.0	0.0
10-20	1,540	2.4	16,890	470	16,420	2.8	0.2	0.2	0.0
20-30	2,670	4.1	28,060	660	27,400	2.4	0.5	0.6	0.1
30-40	2,900	4.5	38,510	970	37,540	2.5	0.7	0.9	0.1
40-50	2,780	4.3	49,590	1,950	47,640	3.9	0.9	1.1	0.2
50-75	5,880	9.1	68,790	5,410	63,390	7.9	2.7	3.2	0.9
75-100	6,470	10.0	96,960	10,770	86,190	11.1	4.2	4.8	2.0
100-200	20,890	32.2	161,450	26,810	134,640	16.6	22.3	24.1	16.4
200-500	16,990	26.2	320,910	72,950	247,950	22.7	36.1	36.1	36.2
500-1,000	2,580	4.0	733,100	205,540	527,550	28.0	12.5	11.7	15.5
More than 1,000	1,000	1.5	3,012,610	973,460	2,039,160	32.3	19.9	17.4	28.4
All	64,970	100.0	232,360	52,660	179,700	22.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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 T22-0048
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2026 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	520	2.2	7,270	-1,000	8,280	-13.8	0.2	0.3	-0.2
10-20	1,909	8.1	17,492	-1,970	19,460	-11.3	1.7	2.3	-1.3
20-30	2,921	12.4	27,862	-1,880	29,740	-6.7	4.2	5.3	-1.9
30-40	3,125	13.3	38,464	230	38,230	0.6	6.3	7.3	0.3
40-50	2,621	11.1	49,515	3,280	46,240	6.6	6.8	7.4	3.0
50-75	4,685	19.9	67,900	7,640	60,260	11.3	16.6	17.3	12.6
75-100	3,019	12.8	95,764	13,530	82,230	14.1	15.1	15.2	14.4
100-200	3,843	16.3	149,155	28,340	120,820	19.0	29.9	28.4	38.3
200-500	751	3.2	295,249	70,120	225,130	23.8	11.5	10.3	18.5
500-1,000	51	0.2	734,680	212,070	522,610	28.9	2.0	1.6	3.8
More than 1,000	24	0.1	4,672,929	1,493,720	3,179,210	32.0	5.8	4.6	12.5
All	23,520	100.0	81,628	12,080	69,550	14.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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 T22-0048
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2026 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	780	1.5	7,360	-1,080	8,450	-14.7	0.1	0.1	0.0
10-20	2,740	5.3	17,360	-2,120	19,470	-12.2	0.5	0.7	-0.3
20-30	4,160	8.1	27,910	-1,740	29,650	-6.2	1.2	1.7	-0.3
30-40	4,370	8.5	38,600	270	38,330	0.7	1.8	2.3	0.1
40-50	3,610	7.0	49,450	3,020	46,430	6.1	1.9	2.3	0.5
50-75	6,610	12.8	68,250	7,370	60,880	10.8	4.8	5.5	2.3
75-100	4,840	9.4	96,170	13,110	83,070	13.6	4.9	5.5	3.0
100-200	12,320	23.9	159,940	29,210	130,730	18.3	20.7	21.9	16.8
200-500	9,730	18.9	321,120	75,650	245,470	23.6	32.9	32.4	34.4
500-1,000	1,560	3.0	735,820	210,910	524,920	28.7	12.1	11.1	15.4
More than 1,000	620	1.2	2,987,510	976,380	2,011,130	32.7	19.4	16.8	28.1
All	51,570	100.0	184,240	41,500	142,740	22.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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 T22-0048
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2026 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	1,180	2.3	5,820	140	5,680	2.4	0.1	0.1	0.0
10-20	5,680	11.0	17,490	190	17,300	1.1	1.7	2.0	0.1
20-30	6,100	11.8	27,360	650	26,700	2.4	2.9	3.4	0.4
30-40	5,260	10.2	38,640	1,160	37,480	3.0	3.5	4.1	0.6
40-50	4,710	9.1	49,620	2,180	47,430	4.4	4.0	4.6	1.0
50-75	7,920	15.4	67,910	4,820	63,090	7.1	9.3	10.4	3.9
75-100	5,670	11.0	96,020	9,400	86,620	9.8	9.4	10.2	5.4
100-200	9,800	19.0	151,870	21,680	130,190	14.3	25.6	26.5	21.5
200-500	3,800	7.4	316,780	64,930	251,850	20.5	20.7	19.8	24.9
500-1,000	540	1.0	727,290	195,910	531,380	26.9	6.7	5.9	10.7
More than 1,000	260	0.5	3,610,250	1,178,650	2,431,600	32.7	16.1	13.0	30.8
All	51,570	100.0	112,670	19,170	93,500	17.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 7.6

* 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.