

Table T22-0050
Baseline Distribution of Income and Federal Taxes
All Tax Units
by Expanded Cash Income Level, 2032 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	7,240	3.7	6,790	310	6,480	4.6	0.2	0.2	0.0
10-20	16,540	8.6	19,480	540	18,940	2.8	1.0	1.3	0.1
20-30	18,620	9.6	31,800	1,370	30,430	4.3	1.9	2.3	0.4
30-40	16,450	8.5	44,230	2,970	41,260	6.7	2.3	2.8	0.8
40-50	14,280	7.4	57,020	5,010	52,010	8.8	2.6	3.0	1.1
50-75	26,980	13.9	78,560	9,690	68,860	12.3	6.8	7.5	4.0
75-100	20,520	10.6	110,400	16,740	93,670	15.2	7.3	7.8	5.3
100-200	40,660	21.0	179,760	33,300	146,450	18.5	23.4	24.2	20.7
200-500	25,660	13.3	370,900	85,840	285,050	23.1	30.5	29.7	33.7
500-1,000	3,660	1.9	844,820	234,120	610,700	27.7	9.9	9.1	13.1
More than 1,000	1,270	0.7	3,397,230	1,060,280	2,336,950	31.2	13.9	12.1	20.7
All	193,510	100.0	161,130	33,810	127,330	21.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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 T22-0050
Baseline Distribution of Income and Federal Taxes
Single Tax Units
by Expanded Cash Income Level, 2032 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	5,970	6.3	6,780	440	6,330	6.6	0.5	0.5	0.2
10-20	13,310	13.9	19,430	900	18,530	4.6	3.0	3.5	0.7
20-30	13,220	13.8	31,600	2,100	29,500	6.7	4.8	5.6	1.7
30-40	10,060	10.5	44,190	4,040	40,140	9.2	5.1	5.8	2.4
40-50	8,240	8.6	56,940	5,970	50,970	10.5	5.4	6.0	2.9
50-75	15,350	16.1	78,460	11,040	67,420	14.1	13.9	14.9	10.1
75-100	10,410	10.9	109,620	19,420	90,210	17.7	13.2	13.5	12.0
100-200	13,540	14.2	171,660	38,070	133,590	22.2	26.9	26.0	30.6
200-500	3,940	4.1	360,150	93,880	266,270	26.1	16.4	15.1	22.0
500-1,000	430	0.5	840,640	248,960	591,690	29.6	4.2	3.7	6.4
More than 1,000	160	0.2	3,492,030	1,170,430	2,321,600	33.5	6.3	5.2	10.9
All	95,550	100.0	90,590	17,630	72,960	19.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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 T22-0050
Baseline Distribution of Income and Federal Taxes
Married Tax Units Filing Jointly
by Expanded Cash Income Level, 2032 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	660	1.0	5,770	140	5,640	2.4	0.0	0.0	0.0
10-20	1,270	1.9	19,320	440	18,890	2.3	0.1	0.2	0.0
20-30	2,180	3.2	32,530	690	31,840	2.1	0.4	0.5	0.0
30-40	2,830	4.2	44,420	1,120	43,300	2.5	0.7	0.8	0.1
40-50	2,780	4.1	57,200	2,090	55,110	3.7	0.8	1.0	0.1
50-75	5,800	8.6	79,110	5,730	73,380	7.3	2.4	2.9	0.8
75-100	6,000	8.9	111,720	11,930	99,790	10.7	3.5	4.0	1.7
100-200	20,960	31.1	187,050	29,970	157,080	16.0	20.5	22.1	14.8
200-500	20,190	30.0	374,660	84,200	290,460	22.5	39.5	39.4	40.0
500-1,000	3,110	4.6	845,200	231,850	613,350	27.4	13.7	12.8	16.9
More than 1,000	1,060	1.6	3,307,050	1,024,000	2,283,050	31.0	18.3	16.2	25.4
All	67,340	100.0	284,090	63,180	220,900	22.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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 T22-0050
Baseline Distribution of Income and Federal Taxes
Head of Household Tax Units
by Expanded Cash Income Level, 2032 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	460	1.9	8,370	-1,340	9,710	-16.0	0.2	0.2	-0.2
10-20	1,699	6.9	20,010	-2,400	22,410	-12.0	1.4	1.8	-1.1
20-30	2,798	11.4	32,082	-1,880	33,960	-5.9	3.7	4.6	-1.4
30-40	3,100	12.6	44,204	600	43,600	1.4	5.6	6.5	0.5
40-50	2,664	10.9	56,940	4,300	52,640	7.5	6.2	6.8	3.0
50-75	4,787	19.5	78,107	9,250	68,860	11.8	15.2	15.9	11.8
75-100	3,195	13.0	110,276	15,770	94,510	14.3	14.4	14.5	13.4
100-200	4,674	19.0	172,615	32,350	140,270	18.7	32.9	31.5	40.2
200-500	1,044	4.3	340,830	79,750	261,080	23.4	14.5	13.1	22.1
500-1,000	58	0.2	837,322	237,890	599,430	28.4	2.0	1.7	3.7
More than 1,000	26	0.1	3,777,560	1,138,640	2,638,920	30.1	4.0	3.3	7.9
All	24,560	100.0	99,959	15,330	84,630	15.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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 T22-0050
Baseline Distribution of Income and Federal Taxes
Tax Units with Children
by Expanded Cash Income Level, 2032 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	720	1.4	8,520	-1,400	9,930	-16.5	0.1	0.1	0.0
10-20	2,500	4.8	19,890	-2,490	22,370	-12.5	0.4	0.6	-0.2
20-30	3,860	7.3	32,130	-1,740	33,870	-5.4	1.1	1.4	-0.3
30-40	4,310	8.2	44,290	570	43,720	1.3	1.6	2.1	0.1
40-50	3,730	7.1	56,830	4,000	52,830	7.0	1.8	2.2	0.6
50-75	6,520	12.4	78,370	8,910	69,460	11.4	4.3	4.9	2.2
75-100	4,690	8.9	110,520	15,320	95,200	13.9	4.4	4.9	2.7
100-200	12,180	23.1	184,780	33,700	151,080	18.2	19.0	20.1	15.5
200-500	11,480	21.8	376,600	87,950	288,650	23.4	36.6	36.1	38.1
500-1,000	1,830	3.5	844,930	237,760	607,170	28.1	13.1	12.1	16.4
More than 1,000	630	1.2	3,316,540	1,045,630	2,270,910	31.5	17.7	15.6	24.8
All	52,680	100.0	224,430	50,340	174,080	22.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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 T22-0050
Baseline Distribution of Income and Federal Taxes
Elderly Tax Units
by Expanded Cash Income Level, 2032 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	990	1.8	6,160	140	6,020	2.2	0.1	0.1	0.0
10-20	4,760	8.4	20,390	200	20,190	1.0	1.3	1.5	0.1
20-30	6,380	11.2	31,710	560	31,150	1.8	2.6	3.1	0.3
30-40	5,490	9.7	44,570	1,240	43,330	2.8	3.2	3.7	0.5
40-50	5,580	9.8	56,940	2,270	54,670	4.0	4.1	4.7	1.0
50-75	9,450	16.6	78,200	5,210	72,980	6.7	9.5	10.6	3.9
75-100	6,410	11.3	110,660	10,480	100,180	9.5	9.1	9.9	5.3
100-200	11,470	20.2	176,010	24,170	151,850	13.7	26.0	26.8	21.8
200-500	4,550	8.0	366,460	73,450	293,010	20.0	21.5	20.5	26.3
500-1,000	700	1.2	845,830	221,230	624,600	26.2	7.7	6.8	12.2
More than 1,000	320	0.6	3,596,890	1,110,630	2,486,260	30.9	14.8	12.3	28.0
All	56,810	100.0	136,680	22,340	114,330	16.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions): 9.7

* 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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(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.