

# Individual Income Tax Returns, Preliminary Data, Tax Year 2022

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year (TY) 2022 and comparable data for TY 2021. The preliminary statistics in this data release are based on a stratified random sample of U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR). These preliminary estimates are intended to represent a full year of taxpayer reporting based on returns processed for tax administration purposes from January to late September 2022. To release more complete and accurate statistics that are closer to final ones, a methodology was introduced modifying the preliminary data by applying a rolling 3-year average for the table in this release. For each Adjusted Gross Income (AGI) class cell, the rates of change from preliminary to final data for each of the prior 3 years were calculated and then averaged. This average was then applied to the current year's preliminary data to calculate the estimated preliminary data. The totals were then created from the various cell parts. For TY 2022, taxpayers filed 160.7 million U.S. individual income tax returns, which were filed in 2023 (see Data Sources and Limitations), an increase of 0.2% from the 160.4 million returns filed for TY 2021 (Table 1). For 2022, AGI increased 2.0% to \$15.1 trillion. This increase in AGI was reflected by increases in some components of income, which included: taxable interest (19.2%); taxable income from Individual Retirement Arrangement (IRA) distributions (8.0%); ordinary dividends (7.0%); taxable income from pensions and annuities (6.6%); and salaries and wages (6.0%). Two significant components of AGI that showed decreases were net capital gains (20.0%) and business or profession net income less loss (3.3%). Taxable income also increased by 2.3% to \$12.0 trillion for 2022. Similarly, total income tax increased by 0.4% to \$2.2 trillion, and total tax liability increased by 0.7% to \$2.3 trillion.

## Adjusted Gross Income

Some components contributed to the growth in total AGI in 2022 (Table 1). The largest component of AGI, salaries and wages, increased 6.0% to \$9,648.6 billion. The second largest component, net capital gains, showed a major decrease of 20.0% to \$1,603.1 billion. The third largest component, partnership and S corporation net income less loss rose to \$1,017.0 billion (6.1%). Taxable pensions and annuities increased 6.6% to \$925.7 billion. Other items related to retirement, taxable Social Security benefits and taxable income from IRAs, rose 13.9% and 8.0% to \$471.0 billion and \$446.9 billion, respectively. Also, ordinary

dividends rose by 7.0% to \$420.4 billion and taxable interest rose by 19.2% to \$137.4 billion.

Alternatively, one important item that decreased was sole proprietorship net income, which decreased 3.3% to \$395.1 billion. Notably, unemployment compensation decreased 85.6% to \$29.6 billion, as the number of tax returns reporting taxable unemployment compensation decreased 70.1% from 23.8 million to 4.7 million returns.

## Adjustments

Statutory adjustments to total income increased 3.2% to \$148.9 billion for TY 2022. The largest statutory adjustment was the deduction for the self-employment tax, which increased 5.0% from \$39.1 billion to \$41.1 billion. The self-employment health insurance deduction rose to \$31.4 billion, a 1.4% increase. Contributions to self-employed retirement (Keogh) plans decreased 0.7% to \$28.9 billion. Other adjustments that increased from 2021 levels were educator expenses (33.3%), moving expenses (16.6%), and health savings account deductions (2.5%).

## Deductions

In 2022, most tax returns (88.6%) claimed a standard deduction, and the total standard deduction increased 3.9% to \$2,602.8 billion. In 2021, standard deductions were taken on 88.4% of returns and totaled \$2,504.4 billion. The average standard deduction claimed increased from \$17,671 for 2021 to \$18,284 for 2022. Itemized deductions were claimed on only 9.5% of all returns for 2022.<sup>1</sup> The total amount of itemized deductions claimed increased 5.3% to \$699.6 billion, while the average amount claimed increased 3.3% to \$45,838.

Charitable contributions deduction, the largest itemized deduction, was down 3.5% to \$257.6 billion. Interest paid, the second largest itemized deduction, decreased 1.0% from the previous year to \$165.1 billion. Mortgage interest accounted for 86.3% (\$142.5 billion) of the total interest paid deduction. For 2022, total taxes paid deduction increased 6.1% to \$124.5 billion. Other itemized deductions included the medical and dental expenses deduction, up 13.2% to \$87.2 billion.

The qualified business income deduction, which could have been taken in addition to the standard deduction or itemized deductions, was taken on 38.2 million returns (for an average of \$8,332 per return), totaling \$318.6 billion for 2022, a 54.2% increase from 2021. A little over two-thirds of these business deductions were taken by individuals with AGI of \$250,000 or more.

<sup>1</sup> The remaining 1.9% of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported, or the return was filed as married filing separately and the spouse itemized.



## Taxable Income and Total Income Tax

Taxable income increased 2.3% to \$12.0 trillion for 2022, and total income tax increased 0.4% to \$2.2 trillion. The Alternative Minimum Tax (AMT) decreased 38.0% to \$3.8 billion. The number of returns with AMT liability showed a decrease to 207,700, decreasing 19.4% from 2021.

Average AGI reported on all 2022 individual income tax returns was \$94,214, an increase from the 2021 amount of \$92,605 (1.7%). Average taxable income (for those returns with taxable income) was \$92,565 in 2022, a 2.1% increase from the 2021 amount of \$90,679. Average income tax for taxable returns fell 4.9% for 2022 to \$19,722.

## Tax Credits

Tax credits offset tax liabilities and when the amount of the credit is greater than the tax liability, the excess, depending on the credit, is often refundable. Examples of credits where the excess is refundable include the Earned Income Credit (EIC) and the Additional Child Tax Credit (including advance child tax payments minus excess payments). For 2022, the total amount of EIC claimed (\$58.8 billion) decreased 10.2% from 2021. The enhanced Child Tax Credit enacted by the American Rescue Plan Act of 2021 was not extended for TY 2022 (see Changes in Law and Inflationary Adjustments below). The Additional Child Tax Credit was taken on 17.8 million returns for a total of \$34 billion in 2022. For 2021, the Child Care Credit was increased and most were made refundable, however, these benefits were not extended and the child care credit was not refundable for 2022 (see Changes in Law and Inflationary Adjustments below). Due to the law changes enacted by the American Rescue Plan Act not being extended for 2022 in the Child Tax Credit and Child Care Credit, total refundable credits had a significant decrease. Total refundable credits totaled \$106.4 billion, a decrease of 58.3% from 2021 levels. Total tax credits used against income tax totaled \$160.8 billion, a 6.7% increase from 2021.

## Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in Publication 1304, Individual Income Tax Returns Complete Report, 2021. The following is a partial list of tax law changes and inflationary adjustments that had an impact on the data presented in this article.

**Alternative Minimum Tax (AMT)**—The maximum AMT exemption increased from \$114,600 to \$118,100 for a married couple filing a joint return, from \$73,600 to \$75,900 for single filers and heads of household, and from \$57,300 to \$59,050 for a married person filing separately. The income levels at which the AMT exemption began to phase out increased to \$539,900 from \$523,600 (\$1,079,800 from \$1,047,200 if married filing jointly or a qualifying surviving spouse. Also, for 2022, the 26% tax rate applied to the first \$206,100 (\$103,050 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$199,900 (\$99,950) of such income.

**Child and Dependent Care Credit**—The changes implemented by the American Rescue Plan Act of 2021, enacted on

March 11, 2021, were not extended. For 2022, the dollar limit on qualifying expenses was \$3,000 (previously \$8,000 in 2021) for one qualifying person and \$6,000 (previously \$16,000) for two or more qualifying persons. The percentage of qualifying expenses eligible for the credit was decreased from 50% to 35%, along with the income limit at which the credit began phasing out, \$15,000 (previously \$125,000 for 2021). Additionally, for taxpayers who received dependent care benefits from their employer, the dollar limit of the exclusion amount decreased for 2022 to \$5,000 (previously \$10,500). For married employees filing separate returns, the maximum amount decreased to \$2,500 (previously \$5,250).

**Child Tax Credit**—Under the American Rescue Plan Act of 2021, many changes were made to enhance the Child Tax Credit, however those changes were not extended for 2022. A child must have been under age 17 at the end of 2022 to be a qualifying child, down from 18 in 2021. Depending on modified AGI, a taxpayer received a credit amount of up to \$2,000 for a qualifying child down from \$3,600 for children under 5 and \$3,000 for those older. The amount of the Child Tax Credit that could be claimed as a refundable credit was limited as it was in 2020, except the maximum Additional Child Tax Credit amount was increased to \$1,500 for each qualifying child. The credit for other dependents remained at \$500 and was figured as it was in 2021.

**Earned Income Credit**—The maximum amount of the EIC increased for taxpayers with at least one qualifying child, as did the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children fell from \$1,502 to \$560. For these taxpayers, earned income and AGI had to be less than \$16,480 (\$22,610 if married filing jointly) to be eligible for the EIC. Special rules applied if claiming the EIC without a qualifying child in 2021 but did not apply to 2022. For 2022, a taxpayer could claim the EIC without a qualifying child if they were at least age 25 (up from 19 in 2021) but under age 65 (with no upper age limit in 2021). For taxpayers with one qualifying child, the maximum credit increased from \$3,618 to \$3,733, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,980 to \$6,164. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$43,492 (\$49,622 for married filing jointly) for one qualifying child, or less than \$49,399 (\$55,529 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,728 to \$6,935. For these taxpayers, earned income and AGI had to be less than \$53,057 (\$59,187 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit was \$10,300 for the year. If a taxpayer was married but didn't file a joint return, they may still have qualified to claim the EIC if they lived with a qualifying child for more than half the year and lived apart from their spouse for last 6 months of 2022 or were legally separated under written agreement and did not live in same household as

their spouse. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child.

**Qualified Sick and Family Leave Credit**—The American Rescue Plan Act of 2021, enacted on March 11, 2021, provided certain self-employed individuals the opportunity to claim credits for up to 10 days of “paid sick leave,” and up to 60 days of “paid family leave,” if they were unable to work or telework due to circumstances related to COVID-19. For 2022, these credits could not be claimed by self-employed taxpayers.

**Standard Deduction Amount**—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2022 for all filers. This amount depended on the taxpayer’s filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2022, the standard deduction increased to \$25,900 for joint filers, up from \$25,100 for 2021. For single filers and married filers filing separately, the deduction amount increased to \$12,950, up from \$12,550. For heads of households, the deduction was \$19,400, up from \$18,800.

**Health Coverage Tax Credit**—The Health Coverage Tax Credit was not available after 2021.

## Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of U.S. Individual Income Tax Returns (Forms 1040

and Form 1040-SR) filed during Calendar Year 2023. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; and (3) the presence or absence of specific forms or schedules.<sup>2</sup> Returns were then selected at rates ranging from 0.1% to 100%. The preliminary TY 2022 data are based on a sample of 284,187 returns and an estimated final population of 162,157,278 returns.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. The reliability of estimates based on samples and the use of CVs for evaluating the precision of estimates based on samples, are discussed in “SOI Sampling Methodology and Data Limitations,” located at <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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<sup>2</sup> Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual); Schedule C, Profit or Loss from Business (Sole Proprietorship); and Schedule F, Profit or Loss from Farming.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax year 2022, by size of adjusted gross income	
	Tax year 2021	Tax year 2022	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
<b>Number of returns, total</b>	<b>160,392,132</b>	<b>160,728,129</b>	<b>0.2</b>	<b>29,392,477</b>	<b>24,863,933</b>
<b>Adjusted gross income (less deficit)</b>	<b>14,853,047,024</b>	<b>15,142,762,712</b>	<b>2.0</b>	<b>71,611,834</b>	<b>552,405,064</b>
Salaries and wages:					
Number of returns	126,467,797	127,532,148	0.8	17,734,205	19,420,966
Amount	9,106,087,369	9,648,552,616	6.0	179,247,366	429,963,678
Taxable interest:					
Number of returns	48,874,094	49,964,738	2.2	5,086,371	3,929,180
Amount	115,247,059	137,424,794	19.2	2,386,729	4,112,926
Tax-exempt interest [2]:					
Number of returns	6,583,895	6,932,283	5.3	415,338	298,619
Amount	53,933,545	53,467,303	-0.9	1,173,021	439,745
Ordinary dividends:					
Number of returns	32,244,779	32,995,462	2.3	2,998,779	2,107,842
Amount	392,762,437	420,402,691	7.0	8,892,842	5,888,783
Qualified dividends:					
Number of returns	30,529,639	30,790,017	0.9	2,675,595	1,915,143
Amount	297,478,694	320,874,837	7.9	5,523,763	3,524,769
State income tax refunds:					
Number of returns	3,132,334	3,083,248	-1.6	96,446	106,222
Amount	3,631,709	3,741,225	3.0	128,568	86,035
Alimony received:					
Number of returns	262,779	214,927	-18.2	21,190	33,814
Amount	8,325,710	7,438,334	-10.7	159,461	423,692
Business or profession net income less loss (Schedule C):					
Number of returns	28,829,379	30,546,241	6.0	7,286,278	5,438,466
Amount	408,828,259	395,135,504	-3.3	-17,227,638	41,474,019
Net capital gain [3]:					
Number of returns	25,040,263	16,850,391	-32.7	1,235,078	1,011,247
Amount	2,004,507,022	1,603,103,317	-20.0	18,218,460	5,033,687
Capital gain distributions [3]:					
Number of returns	16,929,413	15,090,812	-10.9	1,162,019	915,572
Amount	154,932,968	81,240,463	-47.6	1,995,094	1,951,273
Net capital loss:					
Number of returns	8,097,885	13,587,995	67.8	1,581,085	894,923
Amount	16,277,490	29,108,886	78.8	3,297,377	1,740,324
Sales of property other than capital assets, net gain:					
Number of returns	1,108,272	1,067,673	-3.7	81,178	41,207
Amount	96,052,202	59,741,183	-37.8	2,162,478	541,743
Sales of property other than capital assets, net loss:					
Number of returns	877,553	775,222	-11.7	120,196	44,908
Amount	23,156,775	35,759,770	54.4	13,676,828	423,951
Taxable income from Individual Retirement Arrangement distributions:					
Number of returns	15,630,325	16,556,283	5.9	1,553,203	1,612,368
Amount	413,846,113	446,928,224	8.0	9,312,544	14,961,644
Taxable pensions and annuities:					
Number of returns	29,443,396	30,433,649	3.4	3,146,280	3,506,656
Amount	868,087,988	925,667,375	6.6	21,550,807	45,768,361
Rent and royalty net income less loss:					
Number of returns	9,558,299	9,515,911	-0.4	1,008,126	732,147
Amount	60,499,037	91,485,041	51.2	-4,624,514	1,411,236

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Tax year 2022, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
<b>Number of returns, total</b>	<b>28,847,954</b>	<b>39,111,531</b>	<b>25,982,949</b>	<b>4,164,641</b>	<b>8,364,645</b>
<b>Adjusted gross income (less deficit)</b>	<b>1,138,002,871</b>	<b>2,790,458,588</b>	<b>3,583,240,850</b>	<b>926,175,220</b>	<b>6,080,868,286</b>
Salaries and wages:					
Number of returns	24,744,567	32,855,300	21,974,895	3,624,645	7,177,571
Amount	941,876,308	2,133,101,053	2,616,433,173	669,215,873	2,678,715,165
Taxable interest:					
Number of returns	5,242,977	12,666,222	13,513,693	2,788,943	6,737,352
Amount	3,409,696	10,280,567	17,604,693	5,167,556	94,462,627
Tax-exempt interest [2]:					
Number of returns	482,893	1,393,943	1,908,869	513,354	1,919,266
Amount	1,145,096	4,148,811	8,115,382	2,741,123	35,704,126
Ordinary dividends:					
Number of returns	2,909,165	7,669,582	9,287,536	2,147,443	5,875,116
Amount	8,708,020	31,319,385	57,911,104	22,695,526	284,987,032
Qualified dividends:					
Number of returns	2,642,053	7,117,409	8,736,249	2,047,990	5,655,579
Amount	5,684,633	21,564,431	42,163,117	17,378,386	225,035,737
State income tax refunds:					
Number of returns	272,301	1,227,109	1,085,072	124,377	171,721
Amount	205,799	1,245,970	1,310,879	192,078	571,895
Alimony received:					
Number of returns	43,603	77,887	25,001	6,397	7,035
Amount	783,835	1,889,220	1,537,492	752,063	1,892,571
Business or profession net income less loss (Schedule C):					
Number of returns	4,253,795	5,890,364	4,836,565	866,015	1,974,759
Amount	33,935,347	66,657,172	87,934,945	27,086,481	155,275,177
Net capital gain [3]:					
Number of returns	1,393,755	3,852,782	4,845,769	1,156,523	3,355,238
Amount	8,289,739	30,748,672	73,447,820	34,223,747	1,433,141,192
Capital gain distributions [3]:					
Number of returns	1,219,873	3,454,126	4,250,601	1,014,974	3,073,648
Amount	2,885,095	10,529,298	18,937,839	6,524,530	38,417,333
Net capital loss:					
Number of returns	1,261,052	2,978,262	3,546,808	882,530	2,443,336
Amount	2,452,116	6,005,822	7,604,855	1,951,164	6,057,230
Sales of property other than capital assets, net gain:					
Number of returns	71,797	180,946	243,765	75,326	373,454
Amount	1,191,080	2,915,414	5,252,501	2,004,356	45,673,610
Sales of property other than capital assets, net loss:					
Number of returns	59,343	126,877	157,240	37,057	229,601
Amount	796,868	1,208,632	1,738,135	360,128	17,555,228
Taxable income from Individual Retirement Arrangement distributions:					
Number of returns	1,922,535	4,524,633	4,539,450	785,569	1,618,525
Amount	23,283,429	82,145,203	149,860,160	39,158,036	128,207,207
Taxable pensions and annuities:					
Number of returns	4,333,360	8,969,631	7,523,208	1,127,752	1,826,762
Amount	79,785,417	256,657,445	329,617,696	61,898,776	130,388,873
Rent and royalty net income less loss:					
Number of returns	904,697	2,337,543	2,467,639	494,550	1,571,209
Amount	1,941,055	4,360,918	14,941,636	6,882,494	66,572,215

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax year 2022, by size of adjusted gross income	
	Tax year 2021	Tax year 2022	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Partnership and S corporation net income less loss:					
Number of returns	9,206,813	9,492,923	3.1	760,088	495,215
Amount	958,311,890	1,016,960,119	6.1	-65,622,639	786,764
Estate and trust net income less loss:					
Number of returns	664,373	659,458	-0.7	38,797	35,728
Amount	51,476,361	48,097,607	-6.6	-754,342	211,287
Farm net income (Schedule F):					
Number of returns	452,295	510,620	12.9	88,680	53,175
Amount	13,618,034	17,213,307	26.4	912,405	673,766
Farm net loss (Schedule F):					
Number of returns	1,259,894	1,260,784	0.1	195,949	106,399
Amount	38,823,924	41,934,270	8.0	8,814,080	2,917,375
Unemployment compensation:					
Number of returns	15,590,254	4,664,467	-70.1	487,865	896,220
Amount	205,860,733	29,554,131	-85.6	2,467,230	5,812,502
Taxable Social Security benefits:					
Number of returns	23,805,882	25,185,499	5.8	489,540	3,540,236
Amount	413,476,369	471,016,833	13.9	887,009	10,756,019
<b>Total statutory adjustments:</b>					
Number of returns	32,884,241	33,900,349	3.1	6,030,839	4,858,432
Amount	144,239,288	148,902,680	3.2	11,035,094	9,280,883
Educator expenses:					
Number of returns	3,148,801	3,705,123	17.7	82,142	212,374
Amount	835,973	1,114,143	33.3	21,629	57,180
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	277,228	287,281	3.6	26,280	41,117
Amount	2,139,749	2,554,451	19.4	654,472	330,489
Payments to an Individual Retirement Arrangement:					
Number of returns	2,431,206	2,427,438	-0.2	100,356	201,870
Amount	13,791,451	13,150,543	-4.6	390,557	794,212
Student loan interest deduction:					
Number of returns	4,936,946	3,927,971	-20.4	247,698	338,928
Amount	4,293,753	3,807,468	-11.3	259,107	369,518
Health savings account deduction:					
Number of returns	1,948,063	2,053,179	5.4	32,500	89,855
Amount	5,989,891	6,138,607	2.5	83,438	172,352
Moving expenses adjustment:					
Number of returns	97,857	113,829	16.3	* 5,178	19,917
Amount	288,101	336,022	16.6	* 74,284	39,153
Self-employment tax deduction:					
Number of returns	21,828,479	22,587,640	3.5	5,553,418	4,035,950
Amount	39,132,833	41,096,767	5.0	3,191,588	4,473,597
Self-employed health insurance deduction:					
Number of returns	3,692,457	3,689,046	-0.1	356,780	284,151
Amount	30,936,542	31,360,568	1.4	1,421,619	973,062
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	1,007,146	951,097	-5.6	13,543	9,595
Amount	29,128,291	28,934,676	-0.7	248,917	91,426

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Tax year 2022, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Partnership and S corporation net income less loss:					
Number of returns	712,360	1,699,662	2,339,843	677,297	2,808,458
Amount	3,762,914	23,406,436	61,062,336	29,791,635	963,772,674
Estate and trust net income less loss:					
Number of returns	40,478	101,561	191,627	49,685	201,582
Amount	361,194	1,280,782	4,233,110	1,809,652	40,955,923
Farm net income (Schedule F):					
Number of returns	54,717	101,214	131,634	24,877	56,323
Amount	1,388,429	2,483,298	4,428,705	1,505,217	5,821,487
Farm net loss (Schedule F):					
Number of returns	129,053	336,186	318,802	54,653	119,743
Amount	2,974,281	7,753,687	8,143,476	1,627,410	9,703,961
Unemployment compensation:					
Number of returns	938,131	1,282,207	826,458	97,883	135,703
Amount	6,151,780	8,013,315	5,259,516	742,134	1,107,652
Taxable Social Security benefits:					
Number of returns	4,261,723	8,314,383	6,134,242	840,449	1,604,926
Amount	39,154,079	161,793,555	176,045,297	27,110,477	55,270,397
<b>Total statutory adjustments:</b>					
Number of returns	4,497,940	7,708,987	6,800,788	1,138,616	2,864,747
Amount	10,209,881	21,992,799	30,461,778	8,706,499	57,215,747
Educator expenses:					
Number of returns	441,846	1,218,420	1,326,972	199,200	224,169
Amount	123,128	355,340	427,961	63,918	64,988
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	53,287	85,605	62,353	9,301	9,338
Amount	468,344	610,850	369,976	61,345	58,974
Payments to an Individual Retirement Arrangement:					
Number of returns	407,693	828,211	666,078	74,215	149,017
Amount	1,676,234	4,232,705	3,991,190	537,238	1,528,409
Student loan interest deduction:					
Number of returns	767,017	1,465,202	1,109,125	0	0
Amount	854,879	1,381,528	942,437	0	0
Health savings account deduction:					
Number of returns	224,731	559,916	593,218	125,420	427,538
Amount	399,851	1,139,401	1,788,907	458,408	2,096,249
Moving expenses adjustment:					
Number of returns	32,564	38,898	13,598	* 3,183	* 492
Amount	61,639	103,753	37,538	* 19,082	* 573
Self-employment tax deduction:					
Number of returns	2,785,308	4,042,729	3,522,227	708,405	1,939,602
Amount	4,046,266	7,017,362	8,344,032	2,199,295	11,824,626
Self-employed health insurance deduction:					
Number of returns	376,868	716,202	824,406	236,072	894,566
Amount	1,537,742	4,309,982	6,967,762	2,515,511	13,634,890
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	31,977	88,070	236,722	93,633	477,556
Amount	303,388	1,188,961	4,093,391	1,992,046	21,016,546

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax year 2022, by size of adjusted gross income	
	Tax year 2021	Tax year 2022	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Penalty on early withdrawal of savings:					
Number of returns	309,687	707,114	128.3	75,725	72,798
Amount	112,709	429,922	281.4	65,958	22,506
Alimony paid:					
Number of returns	383,523	334,679	-12.7	27,138	19,960
Amount	9,667,931	8,220,482	-15.0	387,292	179,401
Total standard deduction:					
Number of returns	141,718,820	142,351,926	0.4	26,052,429	24,299,603
Amount	2,504,377,020	2,602,781,725	3.9	360,605,406	399,097,514
Total itemized deductions (after limitation):					
Number of returns	14,974,757	15,261,809	1.9	342,813	560,730
Amount	664,485,533	699,564,985	5.3	8,270,508	14,775,560
Medical and dental expenses deduction:					
Number of returns	3,728,203	4,046,486	8.5	230,931	387,035
Amount	77,070,521	87,220,150	13.2	4,965,529	7,085,626
Taxes paid deduction [4]:					
Number of returns	14,807,328	15,052,708	1.7	312,092	528,617
Amount	117,265,372	124,467,877	6.1	1,371,596	2,649,672
Income taxes [5]:					
Number of returns	10,812,894	10,896,793	0.8	95,816	252,859
Amount	242,699,175	235,120,153	-3.1	243,408	613,284
General sales taxes [5]:					
Number of returns	3,620,771	3,705,544	2.3	182,900	229,878
Amount	8,323,017	8,748,637	5.1	137,501	334,819
Interest paid deduction:					
Number of returns	11,832,322	11,785,862	-0.4	164,039	268,990
Amount	166,789,095	165,082,518	-1.0	1,607,808	3,111,715
Total mortgage interest paid deduction:					
Number of returns	11,584,193	11,527,383	-0.5	156,402	262,468
Amount	139,859,822	142,489,620	1.9	1,566,349	3,113,923
Charitable contributions deduction:					
Number of returns	12,181,367	12,148,652	-0.3	161,916	346,255
Amount	266,867,230	257,603,958	-3.5	286,646	1,291,607
Qualified business income deduction:					
Number of returns	25,942,032	38,241,110	47.4	663,260	3,792,492
Amount	206,666,715	318,615,745	54.2	137,601	3,400,444
<b>Taxable income:</b>					
Number of returns	128,850,091	129,147,352	0.2	2,879,191	20,093,505
Amount	11,683,973,133	11,954,522,481	2.3	3,591,780	159,503,527
Alternative Minimum Tax:					
Number of returns	257,809	207,674	-19.4	6,740	* 137
Amount	6,093,140	3,777,652	-38.0	201,048	* 25,905
Excess advance premium tax credit repayment:					
Number of returns	2,626,268	5,181,117	97.3	618,445	976,089
Amount	3,833,172	6,879,145	79.5	137,317	287,122
<b>Income tax before credits:</b>					
Number of returns	128,227,111	129,158,748	0.7	3,234,326	20,061,660
Amount	2,272,983,812	2,300,980,411	1.2	671,137	16,444,793
<b>Total tax credits [6]:</b>					
Number of returns	67,298,383	61,375,577	-8.8	1,475,307	9,706,371
Amount	150,673,355	160,789,890	6.7	183,710	4,391,739

Footnotes at end of table.



**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Tax year 2022, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
<b>Penalty on early withdrawal of savings:</b>					
Number of returns	66,363	186,210	184,779	30,804	90,435
Amount	22,664	118,181	91,605	19,231	89,777
<b>Alimony paid:</b>					
Number of returns	30,387	72,916	94,367	23,771	66,140
Amount	376,211	877,613	1,784,093	605,304	4,010,567
<b>Total standard deduction:</b>					
Number of returns	27,758,344	35,250,919	21,208,570	3,058,265	4,723,796
Amount	470,438,435	677,715,758	501,763,836	75,867,734	117,293,042
<b>Total itemized deductions (after limitation):</b>					
Number of returns	1,073,670	3,830,576	4,747,899	1,099,233	3,606,888
Amount	29,735,667	105,653,482	151,993,610	42,233,598	346,902,561
<b>Medical and dental expenses deduction:</b>					
Number of returns	634,712	1,434,368	1,058,039	140,940	160,461
Amount	12,528,597	28,029,067	22,006,319	4,761,785	7,843,226
<b>Taxes paid deduction [4]:</b>					
Number of returns	1,033,610	3,775,820	4,711,645	1,095,352	3,595,572
Amount	5,765,494	26,756,166	41,667,105	10,498,592	35,759,251
<b>Income taxes [5]:</b>					
Number of returns	576,711	2,697,286	3,666,085	854,645	2,753,392
Amount	1,541,776	11,611,743	29,212,836	11,395,049	180,502,056
<b>General sales taxes [5]:</b>					
Number of returns	398,970	957,429	939,318	215,287	781,763
Amount	613,717	1,791,379	2,403,476	591,035	2,876,710
<b>Interest paid deduction:</b>					
Number of returns	596,415	2,830,640	3,869,672	938,340	3,117,765
Amount	5,633,039	27,197,435	43,766,581	13,114,235	70,651,704
<b>Total mortgage interest paid deduction:</b>					
Number of returns	586,329	2,806,030	3,827,395	922,142	2,966,618
Amount	5,495,873	26,793,473	42,547,724	12,642,590	50,329,688
<b>Charitable contributions deduction:</b>					
Number of returns	756,098	2,903,943	3,847,179	941,809	3,191,452
Amount	4,125,908	17,816,849	34,959,901	10,683,832	188,439,215
<b>Qualified business income deduction:</b>					
Number of returns	4,999,457	9,391,438	10,284,558	2,403,649	6,706,257
Amount	9,144,621	26,097,195	47,244,513	16,283,424	216,307,947
<b>Taxable income:</b>					
Number of returns	28,704,312	38,998,341	25,950,659	4,162,262	8,359,082
Amount	633,503,116	1,991,655,307	2,897,084,792	796,971,863	5,472,212,096
<b>Alternative Minimum Tax:</b>					
Number of returns	1,521	2,572	17,333	13,114	166,257
Amount	15,493	15,388	118,422	133,251	3,268,145
<b>Excess advance premium tax credit repayment:</b>					
Number of returns	1,459,795	1,546,665	456,219	48,131	75,773
Amount	1,122,065	2,896,226	1,611,317	275,904	549,194
<b>Income tax before credits:</b>					
Number of returns	28,513,660	38,909,308	25,922,249	4,159,815	8,357,731
Amount	69,679,328	254,342,545	441,832,353	142,979,311	1,375,030,944
<b>Total tax credits [6]:</b>					
Number of returns	12,560,121	16,199,785	13,566,031	2,538,683	5,329,278
Amount	17,149,714	37,273,499	40,312,692	7,646,673	53,831,862

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax year 2022, by size of adjusted gross income	
	Tax year 2021	Tax year 2022	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
<b>Child Care Credit [7]:</b>					
Number of returns	583,054	5,608,881	862.0	13,986	428,322
Amount	1,072,876	3,420,747	218.8	2,106	194,088
<b>Credit for the elderly or disabled:</b>					
Number of returns	37,350	74,352	99.1	30,841	43,511
Amount	3,560	5,864	64.7	2,725	3,139
<b>Education Tax Credits:</b>					
Number of returns	8,119,082	7,447,801	-8.3	221,188	1,576,444
Amount	8,284,969	7,768,151	-6.2	25,835	1,060,210
<b>Retirement Savings Contributions Credit:</b>					
Number of returns	9,211,566	9,181,095	-0.3	205,715	3,140,314
Amount	1,762,904	1,778,637	0.9	18,832	601,946
<b>Adoption Credit:</b>					
Number of returns	74,761	48,662	-34.9	0	0
Amount	350,126	231,807	-33.8	0	0
<b>Residential energy credits:</b>					
Number of returns	2,626,873	3,223,601	22.7	15,234	141,680
Amount	5,480,776	8,192,940	49.5	2,891	70,609
<b>Foreign Tax Credit:</b>					
Number of returns	10,803,923	11,281,663	4.4	78,440	376,163
Amount	30,243,844	40,592,617	34.2	5,110	59,680
<b>General Business Credit:</b>					
Number of returns	511,511	494,556	-3.3	1,491	13,588
Amount	6,862,281	6,830,495	-0.5	23,084	8,969
<b>Prior Year Minimum Tax Credit:</b>					
Number of returns	125,435	118,091	-5.9	* 185	* 1,045
Amount	1,511,927	1,389,481	-8.1	* 139	* 1,070
<b>Nonrefundable Child and Other Dependent Tax Credit [8]:</b>					
Number of returns	10,873,814	35,838,445	229.6	289,340	4,052,541
Amount	7,742,397	76,434,692	887.2	50,866	1,976,571
<b>Total refundable credits:</b>					
Number of returns	69,717,773	34,533,271	-50.5	11,386,750	9,375,518
Amount	255,103,407	106,379,593	-58.3	23,269,006	45,925,867
<b>Total earned income credit (EIC):</b>					
Number of returns	32,219,673	23,592,625	-26.8	9,617,644	7,416,467
Amount	65,529,054	58,826,064	-10.2	15,267,528	30,437,872
<b>Total additional child tax credit including reconciliation for excess payments [8]:</b>					
Number of returns	40,081,611	17,759,848	-55.7	3,492,066	6,196,738
Amount	122,124,345	33,970,365	-72.2	4,438,600	12,713,520
<b>Total American opportunity credit:</b>					
Number of returns	6,022,520	5,891,849	-2.2	1,064,143	1,280,518
Amount	5,166,538	5,123,227	-0.8	943,302	1,093,727
<b>Total net premium tax credit:</b>					
Number of returns	4,371,196	2,297,358	-47.4	645,244	687,193
Amount	3,510,106	2,430,925	-30.7	527,937	628,119
<b>Total qualified sick and family leave credit for leave before April 1, 2021:</b>					
Number of returns	1,170,088	178,146	-84.8	66,245	43,677
Amount	4,737,342	1,131,319	-76.1	447,418	275,874
<b>Total qualified sick and family leave credit for leave after March 31, 2021:</b>					
Number of returns	1,212,124	149,288	-87.7	57,269	35,746
Amount	5,391,581	1,159,440	-78.5	462,614	261,876

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Tax year 2022, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
<b>Child Care Credit [7]:</b>					
Number of returns	880,335	1,371,011	1,799,841	374,430	740,955
Amount	543,390	835,076	1,166,095	228,404	451,587
<b>Credit for the elderly or disabled:</b>					
Number of returns	0	0	0	0	0
Amount	0	0	0	0	0
<b>Education Tax Credits:</b>					
Number of returns	1,771,206	2,122,285	1,756,678	0	0
Amount	1,980,768	2,520,021	2,181,316	0	0
<b>Retirement Savings Contributions Credit:</b>					
Number of returns	4,180,834	1,654,232	0	0	0
Amount	867,966	289,893	0	0	0
<b>Adoption Credit:</b>					
Number of returns	0	28,387	16,347	2,244	1,684
Amount	0	82,683	131,202	10,587	7,334
<b>Residential energy credits:</b>					
Number of returns	443,826	1,055,726	1,039,764	184,724	342,647
Amount	444,597	2,173,171	3,071,982	703,998	1,725,692
<b>Foreign Tax Credit:</b>					
Number of returns	819,349	2,502,109	3,478,850	913,822	3,112,931
Amount	184,188	834,915	2,464,967	1,035,200	36,008,557
<b>General Business Credit:</b>					
Number of returns	30,340	42,527	87,614	37,360	281,637
Amount	59,550	137,715	374,871	131,361	6,094,945
<b>Prior Year Minimum Tax Credit:</b>					
Number of returns	2,694	7,414	22,852	11,134	72,768
Amount	4,533	17,996	105,170	52,984	1,207,589
<b>Nonrefundable Child and Other Dependent Tax Credit [8]:</b>					
Number of returns	8,166,712	11,572,122	9,976,605	1,781,125	0
Amount	11,509,409	28,667,144	29,027,476	5,203,227	0
<b>Total refundable credits:</b>					
Number of returns	8,024,366	3,965,907	1,550,631	37,391	192,708
Amount	26,562,003	7,339,103	2,309,927	120,476	853,211
<b>Total earned income credit (EIC):</b>					
Number of returns	6,108,090	450,424	0	0	0
Amount	12,777,586	343,078	0	0	0
<b>Total additional child tax credit including reconciliation for excess payments [8]:</b>					
Number of returns	5,360,140	2,375,500	300,557	34,848	0
Amount	11,401,401	4,586,709	746,584	83,552	0
<b>Total American opportunity credit:</b>					
Number of returns	1,098,275	1,285,329	1,163,584	0	0
Amount	922,211	1,124,155	1,039,833	0	0
<b>Total net premium tax credit:</b>					
Number of returns	537,794	346,126	81,002	0	0
Amount	569,311	510,978	194,581	0	0
<b>Total qualified sick and family leave credit for leave before April 1, 2021:</b>					
Number of returns	32,064	25,856	8,806	470	1,027
Amount	183,350	163,833	58,015	501	2,327
<b>Total qualified sick and family leave credit for leave after March 31, 2021:</b>					
Number of returns	29,948	18,279	6,549	* 401	1,097
Amount	212,363	152,090	67,151	* 266	3,080

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns			Tax year 2022, by size of adjusted gross income	
	Tax year 2021	Tax year 2022	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
<b>Total premium tax credit:</b>					
Number of returns	7,407,859	7,884,282	6.4	1,727,311	2,081,456
Amount	52,201,790	54,391,979	4.2	12,684,555	14,510,850
<b>Advance payment of premium tax credit (APTC):</b>					
Number of returns	7,862,219	8,621,877	9.7	1,823,604	2,113,933
Amount	53,980,097	61,397,184	13.7	13,116,593	14,807,794
<b>Self-employment tax:</b>					
Number of returns	21,828,479	22,587,640	3.5	5,553,418	4,035,950
Amount	78,253,528	82,181,002	5.0	6,380,024	8,944,746
<b>Total additional Medicare tax:</b>					
Number of returns	6,074,412	6,899,604	13.6	18,585	3,150
Amount	14,720,295	14,640,801	-0.5	37,151	3,716
<b>Net investment income tax:</b>					
Number of returns	7,253,461	7,094,491	-2.2	0	0
Amount	59,808,216	50,295,426	-15.9	0	0
<b>Total income tax:</b>					
Number of returns	104,931,244	110,809,928	5.6	1,608,521	13,583,791
Amount	2,176,392,007	2,185,410,566	0.4	374,588	11,844,757
<b>Total tax liability:</b>					
Number of returns	108,574,680	116,690,467	7.5	5,391,282	14,485,257
Amount	2,268,956,208	2,285,495,669	0.7	3,809,741	16,089,345

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2021 and 2022, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Tax year 2022, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
<b>Total premium tax credit:</b>					
Number of returns	2,083,013	1,642,368	350,134	0	0
Amount	13,952,853	11,125,221	2,118,500	0	0
<b>Advance payment of premium tax credit (APTC):</b>					
Number of returns	2,131,012	1,901,243	527,254	49,300	75,532
Amount	15,042,245	13,943,731	3,580,261	344,860	561,700
<b>Self-employment tax:</b>					
Number of returns	2,785,308	4,042,729	3,522,227	708,405	1,939,602
Amount	8,091,070	14,032,569	16,686,185	4,398,215	23,648,192
<b>Total additional Medicare tax:</b>					
Number of returns	9,498	18,928	426,386	951,787	5,471,271
Amount	10,157	16,100	122,893	218,396	14,232,389
<b>Net investment income tax:</b>					
Number of returns	0	4,973	114,749	488,701	6,486,068
Amount	0	724	37,185	232,506	50,025,011
<b>Total income tax:</b>					
Number of returns	21,413,121	36,076,559	25,627,421	4,150,686	8,349,829
Amount	51,545,113	214,463,129	400,000,552	135,301,270	1,371,881,157
<b>Total tax liability:</b>					
Number of returns	22,041,709	36,573,528	25,692,863	4,153,158	8,352,670
Amount	58,363,691	231,523,584	420,525,310	140,900,640	1,414,283,358

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Includes returns with adjusted gross deficit.

[2] Not included in Adjusted Gross Income (Less Deficit).

[3] Includes capital gain distributions reported on Form 1040 and Schedule D.

[4] The taxes paid deduction is the sum of state and local taxes deduction after limitation plus other taxes deduction.

[5] Data are prior to application of the \$10,000 limit (\$5,000 in the case of married individuals filing separate returns).

[6] Includes EIC, Additional Child Tax Credit, American Opportunity Credit, Recovery Rebate Credit, Net Premium Tax Credit, Qualified Sick and Family Leave Credits, and Refundable Child and Dependent Care Credit, which are used to offset income tax before credits. Also includes other credits that are not shown separately in this table.

[7] The American Rescue Plan Act of 2021 allowed for the Child and Dependent Care Credit to be refundable in 2021, as well as increasing the dollar limit on qualifying expenses and the percentage of expenses eligible for the credit. This was not extended for 2022, therefore, for comparison purposes it is beneficial to look at the whole Child and Dependent Care Credit including both the nonrefundable and refundable parts. For 2021, the total Child and Dependent Care Credit was \$13,699,766. For 2022, it was \$3,574,801.

[8] The American Rescue Plan Act of 2021 allowed for the Child Tax Credit to be enhanced and the amount to be claimed as refundable expanded. This was not extended for 2022, therefore for comparison purposes it is beneficial to look at the whole Child Tax Credit including both the nonrefundable and refundable parts. For 2021, the total Child Tax Credit was \$129,866,742. For 2022, it was \$110,405,057.

**NOTES:**

Detail may not add to totals because of rounding.

Definitions for items in the table can be found in the Explanation of Terms section of Publication 1304 at:

[https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#\\_sec4](https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4).

These data represent estimates of income and tax items based on a sample of individual income tax returns filed between January and late September of a given processing year. These returns are then weighted to represent a full year of taxpayer reporting. In general, some of the returns processed during the remainder of the year may have somewhat different characteristics compared to these earlier ones. When available, the estimates from the "complete year data" should be used in place of the preliminary data.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, April 2024.