

Table T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Lowest Quintile	47,878	27.5	1.0	0.7	-128	-0.9	3.2
Second Quintile	37,992	21.9	3.1	4.1	-969	-2.8	5.3
Middle Quintile	34,342	19.8	4.9	10.5	-2,732	-4.3	9.2
Fourth Quintile	28,545	16.4	5.8	17.1	-5,369	-4.8	12.1
Top Quintile	23,785	13.7	9.7	67.0	-25,180	-7.2	18.3
All	173,829	100.0	7.1	100.0	-5,144	-5.7	14.1
Addendum							
80-90	12,240	7.0	5.4	10.6	-7,731	-4.3	15.4
90-95	5,942	3.4	5.7	7.6	-11,476	-4.5	17.2
95-99	4,468	2.6	8.5	13.8	-27,657	-6.4	18.7
Top 1 Percent	1,135	0.7	17.5	35.0	-275,257	-11.8	21.1
Top 0.1 Percent	116	0.1	18.9	17.0	-1,302,887	-12.5	21.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, corporate, and estate tax provisions in Donald Trump's tax reform proposal. For details, see TPC's "An Analysis of Donald Trump's Tax Plan." For a description of current law, 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 2015 dollars): 20% \$23,099; 40% \$45,153; 60% \$80,760; 80% \$142,601; 90% \$209,113; 95% \$295,756; 99% \$732,323; 99.9% \$3,769,396.

(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.0	0.7	-128	-22.7	0.1	1.0	-0.9	3.2
Second Quintile	3.1	4.1	-969	-34.8	-0.3	3.1	-2.8	5.3
Middle Quintile	4.9	10.5	-2,732	-31.8	-0.4	9.2	-4.3	9.2
Fourth Quintile	5.8	17.1	-5,369	-28.4	0.1	17.6	-4.8	12.1
Top Quintile	9.7	67.0	-25,180	-28.3	0.6	69.1	-7.2	18.3
All	7.1	100.0	-5,144	-28.9	0.0	100.0	-5.7	14.1
Addendum								
80-90	5.4	10.6	-7,731	-21.9	1.4	15.4	-4.3	15.4
90-95	5.7	7.6	-11,476	-20.7	1.2	11.9	-4.5	17.2
95-99	8.5	13.8	-27,657	-25.5	0.8	16.4	-6.4	18.7
Top 1 Percent	17.5	35.0	-275,257	-35.8	-2.7	25.5	-11.8	21.1
Top 0.1 Percent	18.9	17.0	-1,302,887	-36.4	-1.4	12.1	-12.5	21.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	47,878	27.5	13,803	4.2	567	0.9	13,236	5.1	4.1
Second Quintile	37,992	21.9	34,515	8.4	2,788	3.4	31,728	9.6	8.1
Middle Quintile	34,342	19.8	63,950	14.1	8,601	9.6	55,349	15.2	13.5
Fourth Quintile	28,545	16.4	111,603	20.4	18,889	17.4	92,715	21.1	16.9
Top Quintile	23,785	13.7	348,723	53.1	89,079	68.5	259,644	49.3	25.5
All	173,829	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8
Addendum									
80-90	12,240	7.0	178,576	14.0	35,300	14.0	143,276	14.0	19.8
90-95	5,942	3.4	255,607	9.7	55,335	10.6	200,272	9.5	21.7
95-99	4,468	2.6	433,141	12.4	108,516	15.7	324,624	11.6	25.1
Top 1 Percent	1,135	0.7	2,338,038	17.0	768,932	28.2	1,569,107	14.2	32.9
Top 0.1 Percent	116	0.1	10,462,318	7.8	3,581,433	13.5	6,880,885	6.4	34.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, corporate, and estate tax provisions in Donald Trump's tax reform proposal. For details, see TPC's "An Analysis of Donald Trump's Tax Plan." For a description of current law, 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) 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 2015 dollars): 20% \$23,099; 40% \$45,153; 60% \$80,760; 80% \$142,601; 90% \$209,113; 95% \$295,756; 99% \$732,323; 99.9% \$3,769,396.

(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.5	0.3	-67	-122.9	-0.1	0.0	-0.5	-0.1
Second Quintile	2.1	2.4	-591	-28.9	0.0	2.4	-2.0	4.8
Middle Quintile	4.7	8.9	-2,299	-33.7	-0.5	7.1	-4.1	8.0
Fourth Quintile	5.7	16.9	-4,654	-29.0	0.0	16.8	-4.8	11.7
Top Quintile	9.5	70.9	-21,008	-28.2	0.8	73.6	-7.1	18.1
All	7.1	100.0	-5,144	-28.9	0.0	100.0	-5.7	14.1
Addendum								
80-90	5.4	11.6	-6,667	-22.3	1.4	16.5	-4.4	15.2
90-95	5.9	8.7	-10,290	-21.7	1.2	12.8	-4.7	16.8
95-99	8.1	14.6	-22,737	-24.7	1.0	18.1	-6.1	18.6
Top 1 Percent	17.4	36.0	-242,989	-35.7	-2.8	26.3	-11.7	21.0
Top 0.1 Percent	19.0	17.8	-1,159,610	-36.5	-1.5	12.6	-12.5	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	38,499	22.2	12,879	3.2	55	0.1	12,824	3.9	0.4
Second Quintile	36,780	21.2	30,352	7.2	2,044	2.4	28,308	8.3	6.7
Middle Quintile	34,678	20.0	56,148	12.5	6,814	7.6	49,334	13.7	12.1
Fourth Quintile	32,400	18.6	97,316	20.2	16,044	16.8	81,272	21.0	16.5
Top Quintile	30,186	17.4	296,042	57.2	74,636	72.8	221,405	53.3	25.2
All	#####	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8
Addendum									
80-90	15,551	9.0	152,577	15.2	29,924	15.1	122,653	15.2	19.6
90-95	7,554	4.4	220,502	10.7	47,393	11.6	173,109	10.4	21.5
95-99	5,756	3.3	372,678	13.7	91,915	17.1	280,763	12.9	24.7
Top 1 Percent	1,325	0.8	2,078,179	17.6	679,875	29.1	1,398,304	14.8	32.7
Top 0.1 Percent	137	0.1	9,283,821	8.2	3,177,467	14.1	6,106,354	6.7	34.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 0

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(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 resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.6	0.7	-57	-9.1	0.6	2.8	-0.6	5.7
Second Quintile	2.3	5.6	-511	-25.4	0.2	6.4	-2.1	6.2
Middle Quintile	5.1	16.6	-1,894	-33.5	-1.1	12.7	-4.4	8.8
Fourth Quintile	6.0	22.2	-3,460	-27.4	0.1	22.7	-4.9	13.0
Top Quintile	9.4	54.3	-12,681	-27.6	0.3	55.2	-7.0	18.4
All	6.1	100.0	-2,294	-27.9	0.0	100.0	-5.0	12.9
Addendum								
80-90	5.6	12.1	-4,793	-21.3	1.5	17.3	-4.4	16.3
90-95	5.8	6.8	-6,936	-20.7	0.9	10.1	-4.5	17.4
95-99	7.7	9.6	-14,553	-22.9	0.8	12.4	-5.8	19.3
Top 1 Percent	21.1	25.8	-221,086	-39.3	-2.9	15.4	-13.7	21.2
Top 0.1 Percent	22.4	14.2	-961,119	-40.4	-1.7	8.1	-14.4	21.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,766	29.4	10,035	6.4	624	2.2	9,411	7.3	6.2
Second Quintile	22,108	25.2	24,069	13.2	2,009	6.2	22,059	14.8	8.4
Middle Quintile	17,639	20.1	42,659	18.7	5,653	13.8	37,006	19.8	13.3
Fourth Quintile	12,926	14.7	70,611	22.7	12,606	22.6	58,005	22.7	17.9
Top Quintile	8,614	9.8	181,705	38.9	46,017	55.0	135,688	35.4	25.3
All	87,711	100.0	45,893	100.0	8,225	100.0	37,668	100.0	17.9
Addendum									
80-90	5,088	5.8	108,474	13.7	22,486	15.9	85,988	13.2	20.7
90-95	1,969	2.2	152,771	7.5	33,483	9.1	119,288	7.1	21.9
95-99	1,322	1.5	253,026	8.3	63,438	11.6	189,588	7.6	25.1
Top 1 Percent	235	0.3	1,608,496	9.4	562,538	18.3	1,045,958	7.4	35.0
Top 0.1 Percent	30	0.0	6,666,394	4.9	2,376,444	9.8	4,289,950	3.8	35.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

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(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	0.1	-104	37.1	-0.1	-0.1	-0.5	-2.0
Second Quintile	1.6	0.7	-642	-24.6	0.1	0.9	-1.5	4.6
Middle Quintile	4.2	4.9	-2,769	-33.2	-0.3	4.0	-3.7	7.5
Fourth Quintile	5.7	14.5	-5,685	-30.3	-0.3	13.5	-4.8	10.9
Top Quintile	9.5	79.2	-24,768	-28.2	0.8	81.8	-7.1	18.1
All	7.9	100.0	-10,576	-28.9	0.0	100.0	-6.2	15.3
Addendum								
80-90	5.4	11.8	-7,766	-22.8	1.3	16.2	-4.4	14.8
90-95	5.9	9.7	-11,626	-21.9	1.3	14.0	-4.7	16.7
95-99	8.2	17.3	-25,502	-25.1	1.1	21.0	-6.2	18.4
Top 1 Percent	16.6	40.4	-242,963	-34.9	-2.8	30.6	-11.3	21.0
Top 0.1 Percent	18.1	18.9	-1,196,887	-35.3	-1.4	14.0	-12.0	21.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	4,850	8.3	19,346	0.9	-281	-0.1	19,627	1.2	-1.5
Second Quintile	6,627	11.3	42,759	2.9	2,608	0.8	40,151	3.4	6.1
Middle Quintile	10,938	18.7	74,120	8.1	8,332	4.3	65,788	9.2	11.2
Fourth Quintile	15,787	27.0	119,377	18.9	18,734	13.8	100,643	20.3	15.7
Top Quintile	19,776	33.8	349,461	69.4	87,842	81.0	261,619	66.2	25.1
All	58,490	100.0	170,228	100.0	36,656	100.0	133,573	100.0	21.5
Addendum									
80-90	9,383	16.0	178,045	16.8	34,059	14.9	143,985	17.3	19.1
90-95	5,166	8.8	248,698	12.9	53,090	12.8	195,608	12.9	21.4
95-99	4,198	7.2	414,040	17.5	101,753	19.9	312,287	16.8	24.6
Top 1 Percent	1,028	1.8	2,156,336	22.3	696,445	33.4	1,459,891	19.2	32.3
Top 0.1 Percent	98	0.2	9,986,334	9.8	3,386,834	15.4	6,599,500	8.3	33.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

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(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.

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Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.4	1.1	-77	4.4	-4.7	-12.9	-0.4	-9.9
Second Quintile	2.0	10.3	-745	-49.3	-1.7	5.4	-2.0	2.0
Middle Quintile	4.6	26.2	-2,643	-35.9	-0.8	23.9	-4.1	7.3
Fourth Quintile	5.6	26.1	-4,656	-27.4	3.1	35.3	-4.6	12.2
Top Quintile	9.0	36.3	-16,157	-27.7	4.1	48.3	-6.8	17.7
All	4.5	100.0	-2,194	-33.8	0.0	100.0	-4.0	7.7
Addendum								
80-90	5.5	9.4	-6,570	-21.3	2.8	17.6	-4.4	16.2
90-95	6.8	5.5	-10,955	-23.8	1.2	9.0	-5.3	17.0
95-99	8.1	5.4	-20,529	-24.7	1.0	8.5	-6.1	18.6
Top 1 Percent	18.7	16.0	-302,137	-38.3	-1.0	13.2	-12.5	20.2
Top 0.1 Percent	21.1	9.7	-1,649,142	-40.5	-0.8	7.3	-13.9	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,517	30.5	18,506	10.2	-1,746	-8.2	20,252	12.6	-9.4
Second Quintile	7,499	30.4	38,114	20.9	1,511	7.1	36,603	22.7	4.0
Middle Quintile	5,360	21.7	64,962	25.5	7,355	24.6	57,607	25.6	11.3
Fourth Quintile	3,029	12.3	100,864	22.3	16,988	32.2	83,876	21.0	16.8
Top Quintile	1,215	4.9	237,758	21.1	58,260	44.3	179,498	18.1	24.5
All	24,670	100.0	55,431	100.0	6,485	100.0	48,946	100.0	11.7
Addendum									
80-90	771	3.1	149,639	8.4	30,787	14.8	118,852	7.6	20.6
90-95	272	1.1	207,057	4.1	46,094	7.8	160,963	3.6	22.3
95-99	143	0.6	336,537	3.5	83,174	7.5	253,363	3.0	24.7
Top 1 Percent	29	0.1	2,409,594	5.0	789,554	14.1	1,620,040	3.8	32.8
Top 0.1 Percent	3	0.0	11,880,993	2.8	4,076,329	8.1	7,804,664	2.1	34.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, corporate, and estate tax provisions in Donald Trump's tax reform proposal. For details, see TPC's "An Analysis of Donald Trump's Tax Plan." For a description of current law, 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 resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.4	0.3	-91	5.2	-0.6	-2.0	-0.5	-9.4
Second Quintile	2.0	2.3	-810	-43.4	-0.3	1.2	-1.9	2.5
Middle Quintile	4.7	8.8	-3,175	-33.7	-0.6	6.8	-4.1	8.1
Fourth Quintile	5.0	14.9	-5,480	-24.7	0.8	17.7	-4.2	12.7
Top Quintile	9.6	73.2	-28,329	-27.3	0.9	76.4	-7.1	18.9
All	7.1	100.0	-7,247	-28.1	0.0	100.0	-5.7	14.4
Addendum								
80-90	4.5	9.6	-7,318	-18.2	2.0	16.8	-3.6	16.3
90-95	5.7	8.1	-12,806	-20.1	1.3	12.5	-4.5	17.7
95-99	8.7	16.2	-31,311	-25.0	0.8	19.1	-6.4	19.3
Top 1 Percent	17.4	39.4	-297,350	-35.5	-3.2	28.0	-11.7	21.3
Top 0.1 Percent	18.1	17.6	-1,370,245	-35.0	-1.4	12.7	-11.9	22.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,329	20.5	19,469	3.1	-1,740	-1.4	21,209	4.2	-8.9
Second Quintile	10,342	20.5	42,279	6.8	1,867	1.5	40,412	8.1	4.4
Middle Quintile	10,170	20.1	77,036	12.1	9,423	7.4	67,613	13.3	12.2
Fourth Quintile	9,916	19.6	131,023	20.1	22,156	16.9	108,867	20.9	16.9
Top Quintile	9,461	18.7	399,807	58.4	103,864	75.5	295,943	54.1	26.0
All	50,501	100.0	128,300	100.0	25,774	100.0	102,526	100.0	20.1
Addendum									
80-90	4,775	9.5	201,505	14.9	40,251	14.8	161,253	14.9	20.0
90-95	2,303	4.6	287,776	10.2	63,630	11.3	224,145	10.0	22.1
95-99	1,898	3.8	486,965	14.3	125,214	18.3	361,751	13.3	25.7
Top 1 Percent	485	1.0	2,543,942	19.0	837,947	31.2	1,705,996	16.0	32.9
Top 0.1 Percent	47	0.1	11,501,078	8.3	3,910,765	14.1	7,590,312	6.9	34.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, corporate, and estate tax provisions in Donald Trump's tax reform proposal. For details, see TPC's "An Analysis of Donald Trump's Tax Plan." For a description of current law, 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 resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T15-0234
Donald Trump's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.4	0.2	-48	-30.5	0.0	0.2	-0.4	0.9
Second Quintile	0.7	1.0	-186	-32.2	0.1	1.3	-0.7	1.5
Middle Quintile	2.8	6.1	-1,315	-47.9	-0.8	3.9	-2.7	2.9
Fourth Quintile	5.9	16.7	-4,550	-46.3	-2.0	11.4	-5.2	6.1
Top Quintile	11.4	74.9	-24,763	-34.5	3.1	83.2	-8.6	16.3
All	7.5	100.0	-4,889	-36.9	0.0	100.0	-6.2	10.7
Addendum								
80-90	6.7	12.0	-7,505	-33.9	0.6	13.7	-5.6	10.8
90-95	6.9	8.1	-10,972	-28.5	1.4	11.9	-5.6	13.9
95-99	9.2	12.3	-23,350	-30.1	1.6	16.7	-7.1	16.4
Top 1 Percent	18.9	42.4	-270,639	-37.7	-0.5	41.0	-12.6	20.8
Top 0.1 Percent	20.3	24.0	-1,145,534	-38.1	-0.5	22.8	-13.3	21.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,887	16.3	12,234	2.5	158	0.2	12,076	3.0	1.3
Second Quintile	11,510	27.2	25,865	9.0	577	1.2	25,287	10.5	2.2
Middle Quintile	9,653	22.8	49,520	14.4	2,747	4.7	46,773	16.4	5.6
Fourth Quintile	7,617	18.0	86,893	19.9	9,831	13.3	77,063	21.3	11.3
Top Quintile	6,265	14.8	288,956	54.5	71,852	80.1	217,104	49.3	24.9
All	42,388	100.0	78,386	100.0	13,251	100.0	65,135	100.0	16.9
Addendum									
80-90	3,315	7.8	135,058	13.5	22,149	13.1	112,909	13.6	16.4
90-95	1,534	3.6	197,748	9.1	38,445	10.5	159,303	8.9	19.4
95-99	1,091	2.6	330,530	10.9	77,550	15.1	252,979	10.0	23.5
Top 1 Percent	325	0.8	2,149,797	21.0	717,424	41.5	1,432,373	16.9	33.4
Top 0.1 Percent	43	0.1	8,646,252	11.3	3,003,241	23.2	5,643,011	8.9	34.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3A).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

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