

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	14,725	8.5	2.3	-0.1	-126	-2.1	5.5
<b>10-20</b>	25,414	14.6	-1.5	0.4	221	1.4	4.7
<b>20-30</b>	22,395	12.9	-3.2	1.1	780	3.0	8.3
<b>30-40</b>	16,134	9.3	-5.4	1.9	1,784	4.9	13.3
<b>40-50</b>	13,207	7.6	-7.1	2.5	2,973	6.4	17.4
<b>50-75</b>	24,054	13.8	-8.6	7.4	4,789	7.4	20.8
<b>75-100</b>	16,257	9.4	-9.2	7.4	7,044	7.8	23.6
<b>100-200</b>	27,725	16.0	-10.2	21.4	12,008	8.3	26.8
<b>200-500</b>	10,572	6.1	-10.3	15.9	23,471	8.0	30.7
<b>500-1,000</b>	1,332	0.8	-15.7	6.8	80,042	11.4	39.0
<b>More than 1,000</b>	727	0.4	-35.9	35.1	752,779	23.9	57.4
<b>All</b>	173,829	100.0	-12.4	100.0	8,964	10.0	29.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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, payroll, excise, and estate tax provisions in Senator Sanders's tax plan. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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) 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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.3	-0.1	-126	-27.8	-0.1	0.1	-2.1	5.5
10-20	-1.5	0.4	221	42.2	0.0	0.4	1.4	4.7
20-30	-3.2	1.1	780	57.7	0.1	1.0	3.0	8.3
30-40	-5.4	1.9	1,784	58.5	0.1	1.7	4.9	13.3
40-50	-7.1	2.5	2,973	57.6	0.1	2.3	6.4	17.4
50-75	-8.6	7.4	4,789	55.4	0.2	7.0	7.4	20.8
75-100	-9.2	7.4	7,044	49.1	-0.1	7.5	7.8	23.6
100-200	-10.2	21.4	12,008	44.8	-0.9	23.2	8.3	26.8
200-500	-10.3	15.9	23,471	35.1	-2.3	20.6	8.0	30.7
500-1,000	-15.7	6.8	80,042	41.2	-0.5	7.9	11.4	39.0
More than 1,000	-35.9	35.1	752,779	71.3	3.5	28.3	23.9	57.4
All	-12.4	100.0	8,964	50.4	0.0	100.0	10.0	29.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,725	8.5	5,917	0.6	453	0.2	5,464	0.6	7.7
10-20	25,414	14.6	15,736	2.6	523	0.4	15,212	3.1	3.3
20-30	22,395	12.9	25,818	3.7	1,352	1.0	24,466	4.4	5.2
30-40	16,134	9.3	36,366	3.8	3,049	1.6	33,318	4.3	8.4
40-50	13,207	7.6	46,824	4.0	5,164	2.2	41,660	4.4	11.0
50-75	24,054	13.8	64,427	9.9	8,640	6.7	55,787	10.7	13.4
75-100	16,257	9.4	90,606	9.4	14,338	7.5	76,268	9.9	15.8
100-200	27,725	16.0	144,813	25.7	26,822	24.0	117,990	26.1	18.5
200-500	10,572	6.1	294,461	19.9	66,953	22.9	227,508	19.2	22.7
500-1,000	1,332	0.8	702,881	6.0	194,197	8.4	508,684	5.4	27.6
More than 1,000	727	0.4	3,152,612	14.7	1,056,303	24.8	2,096,310	12.2	33.5
All	173,829	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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, payroll, excise, and estate tax provisions in Senator Sanders's tax plan.

For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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) 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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	-0.3	-83	-15.0	-0.4	0.6	-1.4	8.0
10-20	-1.9	1.7	275	28.0	-0.3	2.4	1.8	8.1
20-30	-4.0	4.3	948	42.5	-0.1	4.5	3.7	12.4
30-40	-6.4	6.0	2,056	48.9	0.2	5.6	5.7	17.2
40-50	-7.8	7.2	3,146	48.3	0.2	6.9	6.7	20.6
50-75	-9.2	16.8	4,865	45.4	0.1	16.6	7.6	24.4
75-100	-9.5	11.9	6,819	38.6	-0.6	13.2	7.6	27.3
100-200	-9.3	16.2	9,973	34.0	-1.6	19.8	7.3	28.9
200-500	-12.3	7.8	25,717	34.8	-0.7	9.4	9.1	35.1
500-1,000	-22.5	3.8	110,979	50.4	0.1	3.6	15.5	46.4
More than 1,000	-43.7	24.3	907,652	77.3	3.2	17.2	27.9	64.0
All	-9.8	100.0	3,687	44.8	0.0	100.0	8.0	26.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,785	14.6	5,870	1.9	555	1.0	5,316	2.1	9.5
10-20	19,497	22.2	15,598	7.6	985	2.7	14,613	8.6	6.3
20-30	14,747	16.8	25,680	9.4	2,233	4.6	23,447	10.5	8.7
30-40	9,363	10.7	36,329	8.5	4,204	5.5	32,125	9.1	11.6
40-50	7,416	8.5	46,854	8.6	6,517	6.7	40,337	9.1	13.9
50-75	11,160	12.7	63,889	17.7	10,719	16.6	53,170	18.0	16.8
75-100	5,639	6.4	89,647	12.6	17,680	13.8	71,967	12.3	19.7
100-200	5,264	6.0	136,164	17.8	29,343	21.4	106,820	17.0	21.6
200-500	984	1.1	283,971	6.9	73,965	10.1	210,006	6.3	26.1
500-1,000	112	0.1	714,264	2.0	220,166	3.4	494,098	1.7	30.8
More than 1,000	86	0.1	3,250,534	7.0	1,173,652	14.1	2,076,882	5.4	36.1
All	87,711	100.0	45,893	100.0	8,225	100.0	37,668	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

(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, payroll, excise, and estate tax provisions in Senator Sanders's tax plan. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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) 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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	8.6	0.0	-438	-371.3	0.0	0.0	-8.4	-6.2
10-20	0.5	0.0	-73	-90.3	0.0	0.0	-0.5	0.1
20-30	-0.9	0.1	239	134.3	0.0	0.0	0.9	1.6
30-40	-2.2	0.2	784	63.1	0.0	0.2	2.1	5.5
40-50	-3.9	0.4	1,713	56.5	0.0	0.4	3.7	10.1
50-75	-6.3	2.7	3,740	59.1	0.1	2.4	5.7	15.4
75-100	-8.6	5.0	6,848	56.5	0.2	4.7	7.5	20.7
100-200	-10.3	23.2	12,606	48.2	-0.4	24.0	8.5	26.2
200-500	-10.2	19.9	23,376	35.3	-2.9	25.7	7.9	30.3
500-1,000	-15.0	8.3	76,665	40.1	-0.7	9.8	10.9	38.2
More than 1,000	-34.6	39.9	710,824	69.9	3.7	32.6	23.1	56.2
All	-13.9	100.0	18,567	50.7	0.0	100.0	10.9	32.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	832	1.4	5,193	0.0	118	0.0	5,075	0.1	2.3
10-20	1,854	3.2	16,319	0.3	81	0.0	16,238	0.4	0.5
20-30	2,841	4.9	26,207	0.8	178	0.0	26,030	1.0	0.7
30-40	2,893	5.0	36,583	1.1	1,244	0.2	35,339	1.3	3.4
40-50	2,807	4.8	46,968	1.3	3,035	0.4	43,933	1.6	6.5
50-75	7,746	13.2	65,408	5.1	6,330	2.3	59,077	5.9	9.7
75-100	7,990	13.7	91,464	7.3	12,118	4.5	79,346	8.1	13.3
100-200	19,969	34.1	148,093	29.7	26,171	24.4	121,923	31.2	17.7
200-500	9,257	15.8	295,938	27.5	66,147	28.6	229,792	27.2	22.4
500-1,000	1,180	2.0	701,505	8.3	191,330	10.5	510,175	7.7	27.3
More than 1,000	610	1.0	3,073,296	18.8	1,017,245	28.9	2,056,051	16.1	33.1
All	58,490	100.0	170,228	100.0	36,656	100.0	133,573	100.0	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

(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, payroll, excise, and estate tax provisions in Senator Sanders's tax plan. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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

<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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.5	-0.4	-428	62.4	0.0	-0.4	-6.0	-15.6
10-20	-0.4	0.2	62	-3.5	1.8	-2.3	0.4	-10.5
20-30	-2.0	2.1	538	-53.3	2.0	-0.8	2.1	-1.8
30-40	-5.3	5.9	1,869	156.9	1.3	4.0	5.2	8.4
40-50	-8.8	9.2	3,824	115.5	1.5	7.1	8.2	15.3
50-75	-11.3	25.9	6,419	91.0	2.4	22.4	10.0	21.0
75-100	-10.9	17.1	8,323	62.4	-0.9	18.4	9.3	24.1
100-200	-10.7	21.7	11,767	45.5	-4.9	28.7	8.6	27.7
200-500	-8.2	4.2	17,603	26.8	-2.8	8.1	6.3	29.8
500-1,000	-17.7	2.0	88,297	43.3	-0.5	2.7	12.6	41.6
More than 1,000	-34.5	12.0	907,510	69.2	-0.1	12.1	23.0	56.3
All	-9.3	100.0	4,550	70.2	0.0	100.0	8.2	19.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	959	3.9	7,168	0.5	-686	-0.4	7,854	0.6	-9.6
10-20	3,766	15.3	16,157	4.5	-1,753	-4.1	17,909	5.6	-10.9
20-30	4,453	18.1	26,009	8.5	-1,009	-2.8	27,018	10.0	-3.9
30-40	3,539	14.3	36,280	9.4	1,191	2.6	35,089	10.3	3.3
40-50	2,688	10.9	46,602	9.2	3,312	5.6	43,290	9.6	7.1
50-75	4,524	18.3	64,033	21.2	7,057	20.0	56,976	21.4	11.0
75-100	2,310	9.4	89,869	15.2	13,343	19.3	76,526	14.6	14.9
100-200	2,074	8.4	136,176	20.7	25,889	33.6	110,287	19.0	19.0
200-500	265	1.1	279,960	5.4	65,797	10.9	214,163	4.7	23.5
500-1,000	25	0.1	702,819	1.3	203,742	3.2	499,077	1.0	29.0
More than 1,000	15	0.1	3,944,145	4.3	1,311,786	12.2	2,632,359	3.2	33.3
All	24,670	100.0	55,431	100.0	6,485	100.0	48,946	100.0	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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) 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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	6.0	-0.1	-459	58.5	0.0	-0.1	-6.7	-18.2
10-20	-0.1	0.0	25	-1.3	0.2	-0.4	0.2	-11.8
20-30	-2.0	0.4	554	-43.2	0.4	-0.2	2.1	-2.8
30-40	-4.9	1.1	1,754	266.6	0.3	0.5	4.8	6.6
40-50	-7.8	1.7	3,398	118.1	0.3	1.1	7.3	13.5
50-75	-10.0	5.8	5,804	86.0	0.8	4.4	9.0	19.4
75-100	-10.4	6.1	8,165	64.5	0.3	5.5	9.0	22.9
100-200	-11.4	23.2	13,830	52.9	-0.2	23.6	9.4	27.1
200-500	-10.5	18.6	24,288	36.2	-3.3	24.7	8.1	30.6
500-1,000	-14.6	7.6	73,963	38.4	-1.1	9.6	10.6	38.1
More than 1,000	-33.4	35.4	681,491	66.8	2.3	31.1	22.3	55.6
All	-13.7	100.0	14,021	54.4	0.0	100.0	10.9	31.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,271	2.5	6,855	0.1	-785	-0.1	7,640	0.2	-11.5
10-20	4,584	9.1	16,139	1.1	-1,923	-0.7	18,062	1.6	-11.9
20-30	5,580	11.1	26,059	2.2	-1,284	-0.6	27,343	3.0	-4.9
30-40	4,445	8.8	36,361	2.5	658	0.2	35,703	3.1	1.8
40-50	3,574	7.1	46,663	2.6	2,878	0.8	43,785	3.0	6.2
50-75	7,111	14.1	64,555	7.1	6,745	3.7	57,810	7.9	10.5
75-100	5,269	10.4	91,156	7.4	12,664	5.1	78,492	8.0	13.9
100-200	11,874	23.5	147,810	27.1	26,157	23.9	121,653	27.9	17.7
200-500	5,419	10.7	299,242	25.0	67,147	28.0	232,094	24.3	22.4
500-1,000	723	1.4	699,507	7.8	192,825	10.7	506,682	7.1	27.6
More than 1,000	367	0.7	3,062,567	17.4	1,019,907	28.8	2,042,660	14.5	33.3
All	50,501	100.0	128,300	100.0	25,774	100.0	102,526	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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, payroll, excise, and estate tax provisions in Senator Sanders's tax plan.

For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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) 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 T16-0053**  
**Senator Sanders's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.9	-0.1	-161	-155.5	-0.1	0.0	-2.9	-1.0
10-20	0.6	-0.2	-89	-40.5	-0.2	0.1	-0.6	0.8
20-30	-0.9	0.5	214	35.1	-0.1	0.7	0.8	3.2
30-40	-2.0	1.0	683	49.4	-0.1	1.1	1.9	5.7
40-50	-3.2	1.5	1,397	54.5	0.0	1.6	3.0	8.5
50-75	-4.5	4.9	2,657	51.4	-0.2	5.3	4.1	12.2
75-100	-6.6	6.7	5,251	49.9	-0.4	7.3	5.8	17.5
100-200	-8.1	15.7	9,561	42.0	-2.1	19.4	6.8	22.9
200-500	-10.5	11.6	23,564	36.2	-2.5	15.8	8.1	30.6
500-1,000	-19.8	7.1	103,249	51.7	-0.3	7.5	14.3	42.0
More than 1,000	-43.2	50.9	994,991	83.2	5.8	40.8	28.4	62.6
All	-11.7	100.0	7,587	57.3	0.0	100.0	9.7	26.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,946	4.6	5,627	0.3	104	0.0	5,523	0.4	1.8
10-20	7,750	18.3	16,033	3.7	221	0.3	15,812	4.4	1.4
20-30	6,978	16.5	25,695	5.4	608	0.8	25,087	6.3	2.4
30-40	4,466	10.5	36,372	4.9	1,385	1.1	34,987	5.7	3.8
40-50	3,470	8.2	46,835	4.9	2,564	1.6	44,271	5.6	5.5
50-75	5,983	14.1	64,169	11.6	5,172	5.5	58,997	12.8	8.1
75-100	4,083	9.6	90,217	11.1	10,520	7.7	79,697	11.8	11.7
100-200	5,294	12.5	141,269	22.5	22,788	21.5	118,481	22.7	16.1
200-500	1,578	3.7	290,351	13.8	65,147	18.3	225,205	12.9	22.4
500-1,000	220	0.5	721,627	4.8	199,727	7.8	521,900	4.2	27.7
More than 1,000	165	0.4	3,498,419	17.3	1,195,876	35.0	2,302,543	13.7	34.2
All	42,388	100.0	78,386	100.0	13,251	100.0	65,135	100.0	16.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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 (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan.

For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals." 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

<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.