

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

Table T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	7.1
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.5
20-30	15.7	-170	0.0	0	0.1	0.4	-30	-0.1	5.1
30-40	35.5	-400	0.0	0	0.4	1.4	-140	-0.4	7.8
40-50	51.3	-660	*	**	0.8	2.6	-340	-0.7	10.0
50-75	71.3	-960	0.1	40	1.3	9.6	-690	-1.1	12.3
75-100	85.6	-1,200	4.1	90	1.4	9.7	-1,020	-1.2	14.6
100-200	90.4	-2,220	7.2	260	1.7	35.0	-1,980	-1.4	17.2
200-500	86.0	-3,240	13.0	3,510	1.0	15.5	-2,330	-0.8	21.4
500-1,000	77.4	-4,480	21.1	5,360	0.5	2.1	-2,340	-0.3	26.8
More than 1,000	85.6	-73,650	12.5	9,490	2.9	23.9	-61,890	-1.9	30.7
All	49.7	-2,100	2.8	1,740	1.3	100.0	-990	-1.1	18.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0 Proposal: 0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.5
20-30	15.7	0.0	0.1	0.4	-30	-2.1	0.0	1.0	-0.1	5.1
30-40	35.5	0.0	0.4	1.4	-140	-4.9	0.0	1.6	-0.4	7.8
40-50	51.3	*	0.8	2.6	-340	-6.9	0.0	2.0	-0.7	10.0
50-75	71.3	0.1	1.3	9.6	-690	-8.1	-0.2	6.3	-1.1	12.3
75-100	85.6	4.1	1.4	9.7	-1,020	-7.3	-0.1	7.2	-1.2	14.6
100-200	90.4	7.2	1.7	35.0	-1,980	-7.5	-0.5	25.2	-1.4	17.2
200-500	86.0	13.0	1.0	15.5	-2,330	-3.6	0.5	24.3	-0.8	21.4
500-1,000	77.4	21.1	0.5	2.1	-2,340	-1.3	0.4	9.5	-0.3	26.8
More than 1,000	85.6	12.5	2.9	23.9	-61,890	-5.9	-0.1	22.2	-1.9	30.7
All	49.7	2.8	1.3	100.0	-990	-5.5	0.0	100.0	-1.1	18.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	13,260	7.5	5,690	0.5	400	0.2	5,290	0.5	7.1
10-20	23,850	13.5	15,470	2.3	540	0.4	14,930	2.7	3.5
20-30	22,240	12.6	25,360	3.5	1,310	0.9	24,050	4.1	5.2
30-40	16,640	9.5	35,510	3.7	2,930	1.5	32,590	4.2	8.2
40-50	13,220	7.5	45,880	3.8	4,920	2.1	40,960	4.2	10.7
50-75	24,450	13.9	63,030	9.5	8,420	6.5	54,610	10.3	13.4
75-100	16,650	9.5	88,640	9.1	13,930	7.3	74,720	9.6	15.7
100-200	30,860	17.5	142,160	27.1	26,470	25.8	115,690	27.4	18.6
200-500	11,640	6.6	291,480	21.0	64,840	23.8	226,650	20.3	22.2
500-1,000	1,530	0.9	691,460	6.5	187,490	9.1	503,970	5.9	27.1
More than 1,000	670	0.4	3,208,090	13.4	1,047,520	22.3	2,160,570	11.2	32.7
All	176,100	100.0	91,930	100.0	17,990	100.0	73,940	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0 Proposal: 0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	8.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.1	2.5	0.0	6.2
20-30	21.7	0.0	0.2	1.6	-40	-1.8	0.1	4.3	-0.2	8.1
30-40	52.3	0.0	0.7	6.2	-220	-5.6	-0.1	5.1	-0.6	10.5
40-50	71.1	*	1.3	11.0	-520	-8.5	-0.2	5.7	-1.1	12.3
50-75	87.6	0.2	2.0	35.3	-1,040	-10.1	-0.9	15.1	-1.7	14.7
75-100	94.3	0.9	1.8	22.1	-1,290	-7.5	-0.4	13.2	-1.5	18.1
100-200	94.0	3.3	1.3	24.6	-1,330	-4.5	0.0	25.1	-1.0	20.8
200-500	17.1	80.5	-1.2	-9.4	2,600	3.7	1.0	12.8	0.9	25.5
500-1,000	20.1	76.7	-0.9	-1.7	4,160	2.1	0.3	3.9	0.6	29.5
More than 1,000	73.8	24.2	2.3	10.3	-45,730	-4.2	0.1	11.3	-1.5	34.2
All	40.6	1.6	1.0	100.0	-390	-4.6	0.0	100.0	-0.8	17.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	11,640	12.9	5,650	1.5	490	0.7	5,160	1.7	8.6
10-20	18,920	21.0	15,370	6.7	950	2.3	14,420	7.7	6.2
20-30	15,320	17.0	25,280	9.0	2,070	4.1	23,210	10.0	8.2
30-40	10,000	11.1	35,430	8.2	3,930	5.1	31,500	8.9	11.1
40-50	7,390	8.2	45,850	7.9	6,180	6.0	39,670	8.3	13.5
50-75	12,030	13.4	62,600	17.4	10,230	16.0	52,370	17.8	16.3
75-100	6,070	6.7	88,060	12.4	17,240	13.6	70,820	12.1	19.6
100-200	6,540	7.3	135,190	20.5	29,450	25.1	105,740	19.5	21.8
200-500	1,280	1.4	285,340	8.5	70,200	11.7	215,140	7.8	24.6
500-1,000	140	0.2	689,700	2.3	199,310	3.7	490,380	2.0	28.9
More than 1,000	80	0.1	3,052,600	5.6	1,088,110	11.3	1,964,490	4.4	35.7
All	90,040	100.0	47,960	100.0	8,520	100.0	39,440	100.0	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

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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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.4
20-30	*	0.0	0.0	0.0	0	-0.1	0.0	0.0	0.0	0.9
30-40	*	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.4
40-50	5.3	0.0	0.0	0.0	-10	-0.3	0.0	0.4	0.0	6.2
50-75	40.7	0.0	0.4	1.2	-210	-3.4	0.1	2.2	-0.3	9.2
75-100	83.8	0.0	1.3	5.8	-970	-8.5	-0.1	4.1	-1.1	11.8
100-200	97.5	0.2	2.0	39.2	-2,420	-9.4	-0.9	24.8	-1.7	16.0
200-500	98.0	1.2	1.4	24.0	-3,220	-5.0	0.4	29.9	-1.1	20.8
500-1,000	85.0	13.9	0.6	3.2	-3,160	-1.7	0.6	12.1	-0.5	26.4
More than 1,000	87.6	10.6	3.0	26.7	-62,850	-6.3	0.0	26.2	-2.0	30.3
All	70.8	0.7	1.7	100.0	-2,230	-6.2	0.0	100.0	-1.3	19.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	740	1.2	5,140	0.0	130	0.0	5,020	0.1	2.5
10-20	1,610	2.7	15,900	0.3	60	0.0	15,840	0.3	0.4
20-30	2,600	4.4	25,720	0.7	240	0.0	25,480	0.8	0.9
30-40	2,710	4.5	35,680	1.0	1,200	0.2	34,480	1.2	3.4
40-50	2,780	4.7	46,020	1.3	2,880	0.4	43,140	1.5	6.3
50-75	7,490	12.6	63,960	4.7	6,110	2.1	57,850	5.4	9.6
75-100	7,960	13.3	89,310	7.0	11,500	4.2	77,820	7.7	12.9
100-200	21,590	36.2	145,310	30.8	25,630	25.7	119,680	32.1	17.6
200-500	9,900	16.6	293,310	28.5	64,300	29.5	229,020	28.2	21.9
500-1,000	1,340	2.3	691,840	9.1	186,090	11.6	505,750	8.5	26.9
More than 1,000	560	1.0	3,100,340	17.2	1,002,090	26.2	2,098,240	14.7	32.3
All	59,680	100.0	170,910	100.0	36,150	100.0	134,760	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

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<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

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-10.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.4	0.0	-11.8
20-30	*	0.0	0.0	0.0	0	0.0	0.0	-2.8	0.0	-4.6
30-40	11.2	0.0	0.0	2.3	-10	-1.2	0.0	2.5	0.0	3.3
40-50	39.6	0.0	0.3	14.7	-120	-3.7	-0.1	5.0	-0.3	6.8
50-75	75.4	0.2	0.8	91.4	-470	-6.8	-1.0	16.5	-0.8	10.4
75-100	66.6	28.2	0.6	44.4	-440	-3.3	-0.4	16.8	-0.5	14.3
100-200	12.7	86.2	-0.1	-13.8	130	0.5	0.6	34.7	0.1	19.0
200-500	0.4	98.9	-2.1	-69.6	4,330	7.3	1.1	13.4	1.6	23.9
500-1,000	10.6	87.2	-1.5	-10.3	7,350	3.8	0.2	3.7	1.1	29.1
More than 1,000	80.3	15.3	1.8	41.1	-63,940	-3.7	-0.4	13.9	-1.2	31.6
All	27.9	12.9	0.2	100.0	-90	-1.3	0.0	100.0	-0.2	12.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	750	3.2	6,870	0.4	-710	-0.3	7,580	0.5	-10.4
10-20	3,040	13.1	15,830	3.5	-1,870	-3.4	17,710	4.5	-11.8
20-30	3,950	17.0	25,440	7.4	-1,170	-2.7	26,600	8.8	-4.6
30-40	3,570	15.4	35,580	9.3	1,180	2.5	34,410	10.3	3.3
40-50	2,710	11.7	45,800	9.1	3,240	5.2	42,560	9.7	7.1
50-75	4,270	18.3	62,610	19.6	6,960	17.5	55,650	19.9	11.1
75-100	2,240	9.6	87,850	14.4	13,010	17.1	74,840	14.0	14.8
100-200	2,300	9.9	133,840	22.5	25,240	34.1	108,600	20.9	18.9
200-500	350	1.5	265,510	6.9	59,200	12.3	206,320	6.1	22.3
500-1,000	30	0.1	685,500	1.6	192,130	3.5	493,380	1.3	28.0
More than 1,000	10	0.1	5,257,670	5.4	1,724,650	14.3	3,533,020	4.2	32.8
All	23,270	100.0	58,680	100.0	7,310	100.0	51,370	100.0	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-11.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-12.5
20-30	1.2	0.0	0.0	0.0	*	0.1	0.0	-0.6	0.0	-5.1
30-40	10.5	0.0	0.1	0.1	-20	-3.0	0.0	0.3	-0.1	1.9
40-50	28.7	0.0	0.2	0.5	-90	-3.3	0.0	0.9	-0.2	6.0
50-75	62.0	0.1	0.6	3.6	-360	-5.4	0.0	3.7	-0.6	9.9
75-100	82.4	7.6	1.0	5.4	-750	-6.0	0.0	5.0	-0.8	13.1
100-200	86.1	12.1	1.7	33.9	-1,990	-7.7	-0.6	24.2	-1.4	16.4
200-500	93.1	6.1	1.3	22.5	-2,840	-4.4	0.4	29.0	-1.0	21.0
500-1,000	88.4	10.6	0.7	3.9	-3,530	-1.9	0.5	12.2	-0.5	26.9
More than 1,000	91.0	6.9	3.1	30.1	-66,180	-6.5	-0.2	26.0	-2.1	30.5
All	53.2	4.6	1.4	100.0	-1,400	-5.6	0.0	100.0	-1.1	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	1,140	2.1	6,650	0.1	-760	-0.1	7,410	0.2	-11.4
10-20	4,310	8.1	15,830	1.0	-1,970	-0.6	17,800	1.4	-12.5
20-30	5,900	11.0	25,500	2.2	-1,300	-0.6	26,800	2.9	-5.1
30-40	4,970	9.3	35,570	2.6	680	0.3	34,890	3.2	1.9
40-50	4,080	7.6	45,940	2.8	2,830	0.9	43,110	3.3	6.2
50-75	7,500	14.0	63,130	7.0	6,630	3.7	56,500	7.8	10.5
75-100	5,380	10.1	88,910	7.1	12,420	5.0	76,500	7.6	14.0
100-200	12,810	24.0	144,620	27.5	25,700	24.7	118,920	28.1	17.8
200-500	5,940	11.1	291,760	25.7	64,140	28.6	227,620	25.0	22.0
500-1,000	820	1.5	692,280	8.4	189,570	11.7	502,710	7.6	27.4
More than 1,000	340	0.6	3,141,940	15.9	1,023,050	26.2	2,118,890	13.4	32.6
All	53,430	100.0	126,320	100.0	24,920	100.0	101,400	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0158
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.5
20-30	1.6	0.0	0.0	0.1	*	-0.4	0.0	0.8	0.0	2.4
30-40	6.8	0.0	0.1	0.4	-20	-2.0	0.0	1.0	-0.1	3.4
40-50	23.8	0.0	0.3	1.4	-120	-5.2	0.0	1.4	-0.3	4.9
50-75	46.0	0.2	0.7	8.0	-400	-8.4	-0.2	4.9	-0.6	7.0
75-100	76.9	2.1	1.2	13.3	-950	-9.7	-0.3	6.9	-1.1	10.0
100-200	91.9	3.4	1.7	40.2	-1,980	-8.9	-0.9	22.9	-1.4	14.5
200-500	81.5	16.7	0.8	12.1	-1,940	-3.0	0.5	21.6	-0.7	21.0
500-1,000	56.7	41.2	0.0	-0.1	50	0.0	0.5	9.4	0.0	26.4
More than 1,000	72.8	25.4	2.1	24.6	-49,310	-4.3	0.3	30.3	-1.4	31.4
All	33.3	1.8	1.0	100.0	-690	-5.3	0.0	100.0	-0.9	15.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	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	
Less than 10	1,940	4.4	5,390	0.3	90	0.0	5,300	0.4	1.8
10-20	7,590	17.3	15,940	3.5	240	0.3	15,700	4.1	1.5
20-30	7,360	16.7	25,200	5.3	610	0.8	24,590	6.2	2.4
30-40	4,590	10.5	35,400	4.7	1,220	1.0	34,180	5.4	3.4
40-50	3,460	7.9	45,710	4.5	2,360	1.4	43,340	5.1	5.2
50-75	5,990	13.6	62,870	10.8	4,810	5.0	58,060	11.9	7.7
75-100	4,210	9.6	88,450	10.7	9,830	7.3	78,630	11.3	11.1
100-200	6,110	13.9	139,530	24.4	22,220	23.8	117,310	24.5	15.9
200-500	1,880	4.3	296,830	15.9	64,290	21.1	232,550	14.9	21.7
500-1,000	280	0.6	697,210	5.5	184,240	8.9	512,980	4.8	26.4
More than 1,000	150	0.3	3,489,130	14.9	1,143,830	30.0	2,345,310	12.0	32.8
All	43,950	100.0	79,580	100.0	12,990	100.0	66,590	100.0	16.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* Non-zero value rounded to zero; ** Insufficient data

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

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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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