

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

**Table T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	4.8
10-20	0.1	-320	0.0	0	0.0	0.0	0	0.0	2.8
20-30	0.2	-120	0.0	0	0.0	0.0	0	0.0	3.8
30-40	0.6	-330	0.0	0	0.0	0.0	*	0.0	6.6
40-50	1.6	-290	0.0	0	0.0	0.1	-10	0.0	9.1
50-75	3.3	-360	0.0	0	0.0	0.3	-10	0.0	11.9
75-100	8.0	-540	0.0	0	0.1	0.8	-40	0.0	14.5
100-200	21.5	-1,020	0.0	0	0.2	7.1	-220	-0.1	17.3
200-500	60.4	-3,030	0.0	0	0.7	27.5	-1,830	-0.5	20.7
500-1,000	87.8	-11,280	0.0	0	1.7	21.0	-9,910	-1.3	24.4
More than 1,000	92.3	-57,370	0.0	0	2.2	43.2	-52,980	-1.5	30.4
All	12.2	-4,690	0.0	0	0.6	100.0	-570	-0.5	18.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.9

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

(1) Calendar year. Baseline is the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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 T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	4.8
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	2.8
20-30	0.2	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.8
30-40	0.6	0.0	0.0	0.0	*	-0.1	0.0	1.1	0.0	6.6
40-50	1.6	0.0	0.0	0.1	-10	-0.1	0.0	1.7	0.0	9.1
50-75	3.3	0.0	0.0	0.3	-10	-0.1	0.1	5.8	0.0	11.9
75-100	8.0	0.0	0.1	0.8	-40	-0.3	0.2	6.7	0.0	14.5
100-200	21.5	0.0	0.2	7.1	-220	-0.8	0.4	23.9	-0.1	17.3
200-500	60.4	0.0	0.7	27.5	-1,830	-2.6	0.0	26.7	-0.5	20.7
500-1,000	87.8	0.0	1.7	21.0	-9,910	-4.9	-0.3	10.4	-1.3	24.4
More than 1,000	92.3	0.0	2.2	43.2	-52,980	-4.6	-0.5	22.6	-1.5	30.4
All	12.2	0.0	0.6	100.0	-570	-2.5	0.0	100.0	-0.5	18.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,220	6.2	6,330	0.3	310	0.1	6,020	0.4	4.8
10-20	19,350	10.8	17,960	1.6	500	0.2	17,460	1.9	2.8
20-30	19,670	10.9	29,360	2.6	1,120	0.5	28,230	3.1	3.8
30-40	16,970	9.4	41,180	3.2	2,740	1.1	38,450	3.7	6.6
40-50	14,010	7.8	52,980	3.4	4,800	1.6	48,170	3.8	9.1
50-75	27,060	15.0	72,920	9.0	8,660	5.6	64,260	9.8	11.9
75-100	18,310	10.2	102,610	8.6	14,940	6.6	87,680	9.1	14.6
100-200	33,630	18.7	166,870	25.6	29,060	23.5	137,810	26.2	17.4
200-500	15,490	8.6	337,810	23.9	71,680	26.7	266,130	23.3	21.2
500-1,000	2,190	1.2	787,110	7.9	202,170	10.6	584,950	7.2	25.7
More than 1,000	840	0.5	3,592,590	13.8	1,146,390	23.1	2,446,190	11.6	31.9
All	179,940	100.0	121,620	100.0	23,120	100.0	98,500	100.0	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

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**Table T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.4	0.0	6.8
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	6.0
20-30	0.2	0.0	0.0	0.0	0	0.0	0.0	2.6	0.0	7.1
30-40	0.8	0.0	0.0	0.1	*	-0.1	0.1	3.9	0.0	9.7
40-50	2.1	0.0	0.0	0.3	-10	-0.1	0.1	4.8	0.0	11.9
50-75	4.5	0.0	0.0	1.2	-20	-0.1	0.2	14.4	0.0	14.5
75-100	11.4	0.0	0.1	2.6	-60	-0.3	0.2	13.6	-0.1	17.8
100-200	34.0	0.0	0.3	19.9	-390	-1.2	0.1	27.2	-0.3	20.5
200-500	70.8	0.0	1.1	30.7	-2,670	-3.4	-0.3	14.6	-0.8	23.4
500-1,000	88.5	0.0	2.1	14.9	-11,520	-5.1	-0.2	4.6	-1.5	27.7
More than 1,000	89.1	0.0	2.2	30.1	-52,230	-4.0	-0.3	11.9	-1.4	33.7
All	7.2	0.0	0.4	100.0	-190	-1.6	0.0	100.0	-0.3	17.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,940	10.5	6,390	1.0	440	0.4	5,950	1.1	6.8
10-20	14,190	16.7	17,840	4.5	1,070	1.5	16,780	5.1	6.0
20-30	12,460	14.7	29,190	6.4	2,080	2.6	27,100	7.3	7.1
30-40	9,630	11.3	41,150	7.0	3,990	3.8	37,160	7.7	9.7
40-50	7,590	9.0	52,880	7.1	6,290	4.8	46,580	7.6	11.9
50-75	13,480	15.9	72,560	17.3	10,560	14.2	62,010	18.0	14.6
75-100	7,440	8.8	101,720	13.4	18,150	13.5	83,570	13.4	17.8
100-200	8,260	9.7	158,310	23.1	32,870	27.1	125,440	22.3	20.8
200-500	1,880	2.2	327,210	10.9	79,300	14.9	247,910	10.0	24.2
500-1,000	210	0.3	779,630	2.9	227,830	4.8	551,810	2.5	29.2
More than 1,000	90	0.1	3,694,480	6.2	1,296,420	12.2	2,398,060	4.9	35.1
All	84,860	100.0	66,650	100.0	11,810	100.0	54,840	100.0	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

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

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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 T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	3.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.1
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.7
30-40	0.2	0.0	0.0	0.0	*	-0.1	0.0	0.1	0.0	2.4
40-50	0.4	0.0	0.0	0.0	*	0.0	0.0	0.3	0.0	4.6
50-75	1.7	0.0	0.0	0.1	-10	-0.1	0.1	1.7	0.0	8.1
75-100	3.6	0.0	0.0	0.1	-20	-0.1	0.1	3.4	0.0	11.6
100-200	15.6	0.0	0.1	3.8	-140	-0.5	0.5	22.1	-0.1	16.1
200-500	58.3	0.0	0.6	27.2	-1,680	-2.4	0.2	32.6	-0.5	20.3
500-1,000	88.2	0.0	1.7	23.2	-9,730	-4.9	-0.3	13.1	-1.2	24.0
More than 1,000	93.1	0.0	2.2	45.6	-51,860	-4.8	-0.5	26.3	-1.5	29.9
All	20.6	0.0	0.7	100.0	-1,190	-2.8	0.0	100.0	-0.6	19.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,410	2.1	5,060	0.1	170	0.0	4,900	0.1	3.3
10-20	2,290	3.4	18,250	0.3	210	0.0	18,040	0.4	1.1
20-30	3,210	4.8	29,790	0.7	510	0.1	29,270	0.8	1.7
30-40	3,450	5.2	41,270	1.0	990	0.1	40,270	1.3	2.4
40-50	3,180	4.7	53,070	1.2	2,460	0.3	50,610	1.4	4.6
50-75	7,710	11.5	73,650	4.1	5,990	1.6	67,660	4.7	8.1
75-100	7,760	11.6	103,800	5.8	12,040	3.3	91,760	6.4	11.6
100-200	22,030	32.9	171,680	27.1	27,730	21.6	143,950	28.5	16.2
200-500	13,000	19.4	340,540	31.7	70,630	32.5	269,910	31.5	20.7
500-1,000	1,910	2.8	788,670	10.8	198,910	13.4	589,760	10.1	25.2
More than 1,000	700	1.1	3,446,200	17.4	1,081,630	26.9	2,364,570	14.9	31.4
All	67,030	100.0	208,340	100.0	42,190	100.0	166,150	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

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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 T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-0.4	0.0	-14.7
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-3.0	0.0	-13.3
20-30	0.1	0.0	0.0	0.0	0	0.0	-0.1	-3.1	0.0	-6.3
30-40	0.2	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	1.6
40-50	0.3	0.0	0.0	0.0	*	0.0	0.1	4.1	0.0	5.7
50-75	1.2	0.0	0.0	0.5	*	-0.1	0.3	16.4	0.0	9.7
75-100	8.0	0.0	0.1	3.5	-50	-0.4	0.2	16.0	-0.1	13.2
100-200	26.1	0.0	0.2	20.5	-260	-1.0	0.3	35.7	-0.2	17.5
200-500	70.6	0.0	0.9	29.4	-2,270	-3.3	-0.3	14.4	-0.7	21.6
500-1,000	75.6	0.0	1.8	10.8	-9,710	-4.4	-0.1	3.9	-1.3	27.3
More than 1,000	90.3	0.0	1.8	35.3	-65,230	-3.8	-0.3	14.9	-1.2	31.3
All	5.7	0.0	0.2	100.0	-150	-1.6	0.0	100.0	-0.2	11.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	730	3.0	7,730	0.3	-1,140	-0.4	8,870	0.4	-14.7
10-20	2,610	10.7	18,380	2.7	-2,440	-2.9	20,820	3.4	-13.3
20-30	3,670	15.0	29,500	6.0	-1,850	-3.1	31,350	7.2	-6.3
30-40	3,540	14.5	41,140	8.1	660	1.1	40,480	9.0	1.6
40-50	2,900	11.9	53,090	8.5	3,030	4.0	50,070	9.1	5.7
50-75	5,030	20.6	72,770	20.2	7,060	16.2	65,720	20.8	9.7
75-100	2,580	10.6	101,910	14.5	13,460	15.8	88,440	14.4	13.2
100-200	2,830	11.6	155,750	24.4	27,470	35.4	128,280	22.8	17.6
200-500	470	1.9	308,600	7.9	68,870	14.6	239,730	7.0	22.3
500-1,000	40	0.2	776,990	1.7	221,650	4.0	555,340	1.4	28.5
More than 1,000	20	0.1	5,282,450	5.7	1,720,600	15.2	3,561,850	4.3	32.6
All	24,440	100.0	73,980	100.0	8,970	100.0	65,010	100.0	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-15.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-13.6
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-6.6
30-40	0.2	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	0.8
40-50	0.7	0.0	0.0	0.0	*	0.0	0.0	0.7	0.0	5.0
50-75	1.8	0.0	0.0	0.1	-10	-0.1	0.1	3.2	0.0	9.1
75-100	6.8	0.0	0.0	0.4	-40	-0.3	0.1	4.3	0.0	12.6
100-200	21.6	0.0	0.1	4.5	-190	-0.7	0.5	21.7	-0.1	16.6
200-500	65.3	0.0	0.7	26.5	-1,930	-2.7	0.1	30.7	-0.6	20.4
500-1,000	90.7	0.0	1.8	22.8	-10,450	-5.2	-0.3	13.4	-1.3	24.3
More than 1,000	93.3	0.0	2.4	45.8	-54,440	-5.1	-0.6	27.1	-1.6	30.0
All	17.3	0.0	0.7	100.0	-970	-3.1	0.0	100.0	-0.6	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,140	2.1	7,510	0.1	-1,200	-0.1	8,710	0.1	-15.9
10-20	3,990	7.2	18,440	0.8	-2,520	-0.6	20,960	1.2	-13.6
20-30	5,480	9.8	29,490	1.8	-1,950	-0.6	31,440	2.4	-6.6
30-40	5,300	9.5	41,080	2.4	330	0.1	40,760	3.0	0.8
40-50	4,180	7.5	53,140	2.5	2,650	0.6	50,490	2.9	5.0
50-75	7,950	14.3	72,980	6.5	6,670	3.1	66,310	7.3	9.1
75-100	5,590	10.0	102,780	6.4	12,960	4.2	89,820	6.9	12.6
100-200	12,840	23.1	170,140	24.4	28,420	21.1	141,720	25.1	16.7
200-500	7,380	13.3	340,770	28.1	71,570	30.6	269,200	27.5	21.0
500-1,000	1,170	2.1	788,040	10.3	202,120	13.7	585,920	9.5	25.7
More than 1,000	450	0.8	3,353,480	16.9	1,060,330	27.7	2,293,150	14.3	31.6
All	55,670	100.0	161,100	100.0	31,040	100.0	130,060	100.0	19.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* 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 the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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 T18-0141**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	2.6
10-20	0.1	0.0	0.0	0.0	0	-0.1	0.0	0.2	0.0	1.8
20-30	0.2	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.5
30-40	0.4	0.0	0.0	0.0	*	-0.1	0.0	0.9	0.0	3.5
40-50	2.2	0.0	0.0	0.2	-10	-0.3	0.0	1.3	0.0	4.8
50-75	3.1	0.0	0.0	0.5	-10	-0.2	0.1	5.4	0.0	7.5
75-100	6.3	0.0	0.1	1.2	-40	-0.4	0.1	6.7	0.0	10.4
100-200	15.5	0.0	0.2	8.7	-200	-0.9	0.3	23.6	-0.1	14.6
200-500	49.0	0.0	0.6	24.7	-1,630	-2.4	0.0	23.8	-0.5	19.8
500-1,000	79.5	0.0	1.4	16.8	-8,420	-4.3	-0.2	8.8	-1.1	24.1
More than 1,000	91.2	0.0	1.8	48.0	-49,730	-3.8	-0.5	28.3	-1.2	31.1
All	8.1	0.0	0.4	100.0	-400	-2.3	0.0	100.0	-0.4	15.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2018 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,930	4.0	5,300	0.2	140	0.0	5,160	0.2	2.6
10-20	4,910	10.1	18,490	1.7	330	0.2	18,160	2.0	1.8
20-30	6,290	12.9	29,390	3.5	740	0.5	28,650	4.0	2.5
30-40	5,310	10.9	41,100	4.1	1,420	0.9	39,680	4.7	3.5
40-50	4,370	9.0	53,010	4.4	2,530	1.3	50,490	4.9	4.8
50-75	8,370	17.2	72,760	11.4	5,430	5.3	67,320	12.6	7.5
75-100	5,250	10.8	102,900	10.1	10,710	6.6	92,190	10.8	10.4
100-200	8,300	17.0	163,590	25.5	24,040	23.3	139,550	25.9	14.7
200-500	2,960	6.1	340,170	18.9	69,070	23.8	271,100	18.0	20.3
500-1,000	390	0.8	786,060	5.8	197,590	9.0	588,470	5.2	25.1
More than 1,000	190	0.4	4,041,560	14.3	1,305,140	28.7	2,736,420	11.6	32.3
All	48,800	100.0	109,200	100.0	17,600	100.0	91,600	100.0	16.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

\* 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 the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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.