

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

Table T15-0171
Gov. Bush'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	47,873	27.5	1.4	1.8	-185	-1.3	3.1
Second Quintile	37,994	21.9	1.9	4.6	-593	-1.7	6.8
Middle Quintile	34,309	19.7	2.7	10.3	-1,464	-2.3	11.6
Fourth Quintile	28,561	16.4	2.8	15.2	-2,593	-2.3	15.1
Top Quintile	23,805	13.7	5.4	67.9	-13,947	-4.0	22.4
All	173,829	100.0	3.9	100.0	-2,813	-3.1	17.3
Addendum							
80-90	12,246	7.0	3.0	10.7	-4,258	-2.4	17.9
90-95	5,954	3.4	2.6	6.2	-5,115	-2.0	20.2
95-99	4,469	2.6	4.1	12.1	-13,256	-3.0	22.7
Top 1 Percent	1,136	0.7	10.8	38.9	-167,325	-7.1	27.0
Top 0.1 Percent	117	0.1	11.9	19.3	-808,196	-7.6	27.9

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush'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% \$23,138; 40% \$45,264; 60% \$80,983; 80% \$143,029; 90% \$210,021; 95% \$296,946; 99% \$737,151; 99.9% \$3,794,482.

(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 T15-0171
Gov. Bush'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	1.4	1.8	-185	-29.9	-0.2	0.8	-1.3	3.1
Second Quintile	1.9	4.6	-593	-20.2	-0.2	3.3	-1.7	6.8
Middle Quintile	2.7	10.3	-1,464	-16.5	-0.1	9.4	-2.3	11.6
Fourth Quintile	2.8	15.2	-2,593	-13.3	0.4	17.7	-2.3	15.1
Top Quintile	5.4	67.9	-13,947	-15.1	0.1	68.6	-4.0	22.4
All	3.9	100.0	-2,813	-15.2	0.0	100.0	-3.1	17.3
Addendum								
80-90	3.0	10.7	-4,258	-11.7	0.6	14.5	-2.4	17.9
90-95	2.6	6.2	-5,115	-9.0	0.8	11.4	-2.0	20.2
95-99	4.1	12.1	-13,256	-11.8	0.6	16.3	-3.0	22.7
Top 1 Percent	10.8	38.9	-167,325	-20.8	-1.9	26.6	-7.1	27.0
Top 0.1 Percent	11.9	19.3	-808,196	-21.5	-1.0	12.6	-7.6	27.9

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	47,873	27.5	13,822	4.2	619	0.9	13,203	5.1	4.5
Second Quintile	37,994	21.9	34,588	8.4	2,938	3.5	31,650	9.6	8.5
Middle Quintile	34,309	19.7	64,104	14.0	8,899	9.5	55,205	15.2	13.9
Fourth Quintile	28,561	16.4	111,924	20.4	19,485	17.3	92,439	21.2	17.4
Top Quintile	23,805	13.7	350,720	53.2	92,402	68.5	258,318	49.3	26.4
All	173,829	100.0	90,289	100.0	18,467	100.0	71,822	100.0	20.5
Addendum									
80-90	12,246	7.0	179,194	14.0	36,368	13.9	142,826	14.0	20.3
90-95	5,954	3.4	256,683	9.7	57,048	10.6	199,635	9.5	22.2
95-99	4,469	2.6	435,439	12.4	112,292	15.6	323,147	11.6	25.8
Top 1 Percent	1,136	0.7	2,358,459	17.1	803,181	28.4	1,555,278	14.2	34.1
Top 0.1 Percent	117	0.1	10,572,511	7.9	3,755,599	13.6	6,816,912	6.4	35.5

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

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform

proposal. For details of the proposals see TPC's "An Analysis of Governor Bush'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% \$23,138; 40% \$45,264; 60% \$80,983; 80% \$143,029; 90% \$210,021; 95% \$296,946; 99% \$737,151; 99.9% \$3,794,482.

(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 T15-0171
Gov. Bush'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	1.1	1.2	-146	-135.7	-0.2	-0.1	-1.1	-0.3
Second Quintile	1.6	3.3	-443	-20.5	-0.2	2.3	-1.5	5.7
Middle Quintile	2.5	8.9	-1,248	-17.7	-0.2	7.4	-2.2	10.3
Fourth Quintile	3.1	16.6	-2,504	-15.1	0.0	16.7	-2.6	14.4
Top Quintile	5.1	69.8	-11,300	-14.6	0.5	73.4	-3.8	22.2
All	3.9	100.0	-2,813	-15.2	0.0	100.0	-3.1	17.3
Addendum								
80-90	2.9	11.1	-3,485	-11.3	0.7	15.6	-2.3	17.9
90-95	2.6	6.9	-4,484	-9.2	0.8	12.4	-2.0	20.1
95-99	3.6	11.8	-10,032	-10.6	0.9	18.0	-2.7	22.7
Top 1 Percent	10.6	40.0	-147,505	-20.8	-1.9	27.4	-7.0	26.8
Top 0.1 Percent	11.9	20.3	-721,574	-21.6	-1.1	13.2	-7.7	27.8

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	38,500	22.2	12,897	3.2	108	0.1	12,790	3.9	0.8
Second Quintile	36,768	21.2	30,410	7.1	2,161	2.5	28,249	8.3	7.1
Middle Quintile	34,673	20.0	56,279	12.4	7,066	7.6	49,213	13.7	12.6
Fourth Quintile	32,390	18.6	97,620	20.2	16,541	16.7	81,079	21.0	16.9
Top Quintile	30,211	17.4	297,674	57.3	77,403	72.8	220,271	53.3	26.0
All	173,829	100.0	90,289	100.0	18,467	100.0	71,822	100.0	20.5
Addendum									
80-90	15,560	9.0	152,978	15.2	30,793	14.9	122,185	15.2	20.1
90-95	7,565	4.4	221,538	10.7	48,950	11.5	172,588	10.5	22.1
95-99	5,761	3.3	374,624	13.8	95,070	17.1	279,554	12.9	25.4
Top 1 Percent	1,325	0.8	2,097,094	17.7	710,425	29.3	1,386,669	14.7	33.9
Top 0.1 Percent	137	0.1	9,387,224	8.2	3,334,313	14.3	6,052,911	6.7	35.5

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush'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 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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

(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 T15-0171
Gov. Bush'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	1.7	4.0	-156	-23.6	-0.3	2.0	-1.6	5.0
Second Quintile	1.7	8.0	-368	-17.5	-0.3	5.9	-1.5	7.2
Middle Quintile	2.8	17.8	-1,017	-17.4	-0.6	13.2	-2.4	11.3
Fourth Quintile	2.8	20.9	-1,638	-12.6	0.2	22.6	-2.3	16.0
Top Quintile	4.2	48.8	-5,704	-12.0	1.0	56.0	-3.1	23.0
All	3.1	100.0	-1,152	-13.5	0.0	100.0	-2.5	16.0
Addendum								
80-90	1.6	6.8	-1,348	-5.8	1.4	17.3	-1.2	20.0
90-95	0.9	2.1	-1,055	-3.0	1.1	10.2	-0.7	21.9
95-99	2.2	5.4	-4,134	-6.3	1.0	12.6	-1.6	24.2
Top 1 Percent	14.3	34.5	-148,422	-25.3	-2.5	15.9	-9.1	27.0
Top 0.1 Percent	15.0	18.7	-639,034	-25.5	-1.4	8.5	-9.4	27.6

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	25,771	29.4	10,050	6.4	660	2.3	9,390	7.4	6.6
Second Quintile	22,085	25.2	24,110	13.2	2,105	6.2	22,005	14.8	8.7
Middle Quintile	17,629	20.1	42,753	18.6	5,858	13.8	36,895	19.7	13.7
Fourth Quintile	12,917	14.7	70,781	22.6	12,977	22.4	57,804	22.7	18.3
Top Quintile	8,651	9.9	182,542	39.1	47,604	55.0	134,938	35.4	26.1
All	87,711	100.0	46,094	100.0	8,532	100.0	37,562	100.0	18.5
Addendum									
80-90	5,125	5.8	108,890	13.8	23,143	15.9	85,747	13.3	21.3
90-95	1,964	2.2	153,603	7.5	34,688	9.1	118,915	7.1	22.6
95-99	1,326	1.5	254,397	8.3	65,605	11.6	188,792	7.6	25.8
Top 1 Percent	235	0.3	1,625,315	9.5	587,463	18.5	1,037,851	7.4	36.1
Top 0.1 Percent	30	0.0	6,766,161	4.9	2,506,579	9.9	4,259,582	3.8	37.1

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

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

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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 T15-0171
Gov. Bush'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	0.8	0.2	-156	92.6	-0.1	-0.1	-0.8	-1.7
Second Quintile	1.3	1.0	-535	-19.1	0.0	0.8	-1.3	5.3
Middle Quintile	2.4	4.8	-1,551	-17.9	-0.1	4.2	-2.1	9.6
Fourth Quintile	3.4	15.1	-3,361	-17.4	-0.3	13.5	-2.8	13.4
Top Quintile	5.4	78.7	-14,007	-15.4	0.4	81.5	-4.0	22.0
All	4.5	100.0	-6,018	-15.8	0.0	100.0	-3.5	18.7
Addendum								
80-90	3.4	13.1	-4,916	-14.0	0.3	15.1	-2.8	16.9
90-95	3.1	8.8	-6,003	-11.0	0.7	13.5	-2.4	19.5
95-99	3.9	14.4	-12,093	-11.5	1.0	20.9	-2.9	22.4
Top 1 Percent	10.0	42.3	-144,840	-19.9	-1.6	32.0	-6.7	26.8
Top 0.1 Percent	11.3	20.5	-737,035	-20.8	-0.9	14.7	-7.3	27.9

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	4,845	8.3	19,373	0.9	-169	0.0	19,542	1.2	-0.9
Second Quintile	6,635	11.3	42,828	2.8	2,797	0.8	40,030	3.4	6.5
Middle Quintile	10,941	18.7	74,284	8.1	8,670	4.3	65,614	9.2	11.7
Fourth Quintile	15,785	27.0	119,762	18.9	19,351	13.7	100,411	20.4	16.2
Top Quintile	19,773	33.8	351,602	69.5	91,184	81.0	260,418	66.2	25.9
All	58,490	100.0	171,089	100.0	38,052	100.0	133,037	100.0	22.2
Addendum									
80-90	9,363	16.0	178,650	16.7	35,095	14.8	143,555	17.3	19.6
90-95	5,181	8.9	249,664	12.9	54,783	12.8	194,881	13.0	21.9
95-99	4,200	7.2	416,268	17.5	105,282	19.9	310,986	16.8	25.3
Top 1 Percent	1,029	1.8	2,174,712	22.4	727,321	33.6	1,447,391	19.1	33.4
Top 0.1 Percent	98	0.2	10,085,724	9.9	3,546,806	15.6	6,538,919	8.2	35.2

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

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(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 T15-0171
Gov. Bush'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 - 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	0.5	3.1	-107	6.4	-2.0	-9.6	-0.6	-9.6
Second Quintile	1.6	16.5	-573	-35.3	-1.7	5.7	-1.5	2.8
Middle Quintile	2.4	28.5	-1,385	-18.3	-0.7	23.8	-2.1	9.5
Fourth Quintile	2.4	22.9	-1,971	-11.3	1.7	33.5	-2.0	15.3
Top Quintile	3.5	28.9	-6,238	-10.4	2.8	46.6	-2.6	22.6
All	2.2	100.0	-1,056	-15.7	0.0	100.0	-1.9	10.2
Addendum								
80-90	1.3	4.4	-1,496	-4.7	1.9	16.4	-1.0	20.0
90-95	1.5	2.5	-2,406	-5.1	1.0	8.8	-1.2	21.6
95-99	2.4	3.2	-5,982	-7.0	0.8	8.1	-1.8	23.6
Top 1 Percent	10.7	18.8	-171,349	-20.8	-0.9	13.4	-7.1	26.9
Top 0.1 Percent	12.7	12.0	-978,864	-23.0	-0.7	7.5	-8.2	27.4

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	7,518	30.5	18,536	10.2	-1,673	-7.6	20,208	12.6	-9.0
Second Quintile	7,504	30.4	38,178	20.9	1,626	7.4	36,552	22.8	4.3
Middle Quintile	5,359	21.7	65,123	25.5	7,585	24.5	57,538	25.6	11.7
Fourth Quintile	3,030	12.3	101,263	22.4	17,421	31.8	83,842	21.1	17.2
Top Quintile	1,208	4.9	239,320	21.1	60,240	43.9	179,081	18.0	25.2
All	24,670	100.0	55,565	100.0	6,728	100.0	48,837	100.0	12.1
Addendum									
80-90	764	3.1	150,092	8.4	31,561	14.5	118,531	7.5	21.0
90-95	275	1.1	208,187	4.2	47,284	7.8	160,903	3.7	22.7
95-99	141	0.6	340,016	3.5	86,082	7.3	253,935	3.0	25.3
Top 1 Percent	29	0.1	2,431,909	5.1	825,489	14.2	1,606,420	3.8	33.9
Top 0.1 Percent	3	0.0	11,965,051	2.8	4,262,009	8.2	7,703,041	2.1	35.6

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

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush'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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

(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 T15-0171
Gov. Bush'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	0.5	0.6	-110	6.7	-0.3	-1.6	-0.6	-9.0
Second Quintile	1.5	3.0	-601	-29.7	-0.3	1.3	-1.4	3.4
Middle Quintile	2.4	8.2	-1,644	-16.9	-0.2	7.2	-2.1	10.5
Fourth Quintile	2.8	14.8	-3,053	-13.4	0.4	17.1	-2.3	15.0
Top Quintile	5.4	73.3	-15,861	-14.8	0.4	75.8	-3.9	22.8
All	4.0	100.0	-4,049	-15.2	0.0	100.0	-3.1	17.6
Addendum								
80-90	2.6	9.7	-4,167	-10.1	0.9	15.5	-2.1	18.4
90-95	2.5	6.3	-5,605	-8.6	0.9	12.1	-1.9	20.7
95-99	4.4	14.7	-15,858	-12.3	0.6	18.8	-3.2	23.2
Top 1 Percent	10.6	42.5	-179,722	-20.6	-2.0	29.4	-7.0	27.1
Top 0.1 Percent	11.3	19.5	-852,118	-20.8	-0.9	13.3	-7.3	27.9

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	10,328	20.5	19,501	3.1	-1,644	-1.3	21,145	4.2	-8.4
Second Quintile	10,347	20.5	42,353	6.7	2,022	1.6	40,331	8.1	4.8
Middle Quintile	10,172	20.1	77,201	12.1	9,727	7.3	67,474	13.3	12.6
Fourth Quintile	9,923	19.7	131,436	20.1	22,768	16.8	108,668	20.9	17.3
Top Quintile	9,447	18.7	402,218	58.4	107,549	75.4	294,670	54.0	26.7
All	50,501	100.0	128,805	100.0	26,676	100.0	102,129	100.0	20.7
Addendum									
80-90	4,759	9.4	202,209	14.8	41,346	14.6	160,864	14.8	20.5
90-95	2,307	4.6	288,870	10.2	65,476	11.2	223,394	10.0	22.7
95-99	1,898	3.8	489,351	14.3	129,169	18.2	360,182	13.3	26.4
Top 1 Percent	484	1.0	2,567,278	19.1	874,206	31.4	1,693,072	15.9	34.1
Top 0.1 Percent	47	0.1	11,633,073	8.4	4,094,587	14.2	7,538,486	6.8	35.2

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

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. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush'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% \$16,140; 40% \$30,246; 60% \$52,236; 80% \$86,897; 90% \$126,027; 95% \$175,764; 99% \$421,189; 99.9% \$2,183,693.

(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 T15-0171
Gov. Bush'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	0.6	0.4	-71	-33.3	0.0	0.2	-0.6	1.2
Second Quintile	0.7	1.6	-181	-26.3	-0.1	1.3	-0.7	2.0
Middle Quintile	2.0	6.9	-919	-30.2	-0.6	4.4	-1.9	4.3
Fourth Quintile	3.7	16.8	-2,824	-27.1	-1.0	12.4	-3.2	8.7
Top Quintile	6.9	73.6	-14,901	-19.8	1.7	81.4	-5.1	20.8
All	4.6	100.0	-3,013	-21.5	0.0	100.0	-3.8	14.0
Addendum								
80-90	4.1	12.1	-4,613	-19.9	0.3	13.3	-3.4	13.8
90-95	3.7	7.1	-5,913	-14.7	0.9	11.3	-3.0	17.3
95-99	4.7	10.1	-11,664	-14.4	1.3	16.3	-3.5	20.8
Top 1 Percent	12.3	44.4	-173,714	-23.1	-0.8	40.4	-8.0	26.7
Top 0.1 Percent	13.1	24.9	-728,594	-23.1	-0.5	22.7	-8.3	27.8

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	6,899	16.3	12,255	2.5	213	0.3	12,042	3.0	1.7
Second Quintile	11,476	27.1	25,910	8.9	688	1.3	25,221	10.5	2.7
Middle Quintile	9,643	22.8	49,654	14.3	3,043	4.9	46,611	16.3	6.1
Fourth Quintile	7,605	17.9	87,103	19.8	10,423	13.3	76,679	21.2	12.0
Top Quintile	6,310	14.9	290,305	54.8	75,152	79.7	215,153	49.4	25.9
All	42,388	100.0	78,932	100.0	14,037	100.0	64,895	100.0	17.8
Addendum									
80-90	3,343	7.9	135,339	13.5	23,239	13.1	112,101	13.6	17.2
90-95	1,538	3.6	198,671	9.1	40,274	10.4	158,397	8.9	20.3
95-99	1,103	2.6	331,770	10.9	80,756	15.0	251,013	10.1	24.3
Top 1 Percent	326	0.8	2,171,045	21.2	752,945	41.3	1,418,099	16.8	34.7
Top 0.1 Percent	44	0.1	8,734,431	11.4	3,157,489	23.2	5,576,942	8.9	36.2

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

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. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

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