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

Table T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹ Summary Table

Expanded Cash Income	Тах	Units	Percent Change	Share of Total	Average	Average Fede	eral Tax Rate 4
evel (thousands of 2015 dollars) ²	Number (thousands)	Percent of Total	— in After-Tax Income ³	Federal Tax Change	Federal Tax Change (\$)	Change (% Points)	Under the Proposal
Less than 10	14,702	8.5	1.9	0.3	-105	-1.8	6.2
10-20	25,348	14.6	1.3	1.0	-201	-1.3	2.4
20-30	22,394	12.9	1.4	1.6	-349	-1.4	4.3
30-40	16,078	9.3	1.9	2.1	-634	-1.7	7.0
40-50	13,210	7.6	2.4	2.7	-1,013	-2.2	9.3
50-75	24,010	13.8	2.7	7.3	-1,478	-2.3	11.5
75-100	16,256	9.4	2.7	6.8	-2,051	-2.3	14.0
100-200	27,808	16.0	2.9	19.6	-3,437	-2.4	16.6
200-500	10,657	6.1	3.0	14.7	-6,733	-2.3	21.1
500-1,000	1,348	0.8	6.1	8.4	-30,561	-4.4	24.1
More than 1,000	733	0.4	11.4	35.3	-235,092	-7.4	27.3
All	173,829	100.0	3.9	100.0	-2,813	-3.1	17.3

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⁾ 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 T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹ Detail Table

Expanded Cash Income	Percent Change in	Share of Total	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate 4	
Level (thousands of 2015 dollars) ²	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.9	0.3	-105	-22.4	0.0	0.2	-1.8	6.2
10-20	1.3	1.0	-201	-34.5	-0.1	0.4	-1.3	2.4
20-30	1.4	1.6	-349	-23.9	-0.1	0.9	-1.4	4.3
30-40	1.9	2.1	-634	-19.9	-0.1	1.5	-1.7	7.0
40-50	2.4	2.7	-1,013	-18.9	-0.1	2.1	-2.2	9.3
50-75	2.7	7.3	-1,478	-16.6	-0.1	6.6	-2.3	11.5
75-100	2.7	6.8	-2,051	-13.9	0.1	7.6	-2.3	14.0
100-200	2.9	19.6	-3,437	-12.5	0.8	24.6	-2.4	16.6
200-500	3.0	14.7	-6,733	-9.8	1.5	24.3	-2.3	21.1
500-1,000	6.1	8.4	-30,561	-15.3	0.0	8.4	-4.4	24.1
More than 1,000	11.4	35.3	-235,092	-21.4	-1.8	23.3	-7.4	27.3
All	3.9	100.0	-2,813	-15.2	0.0	100.0	-3.1	17.3

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

Expanded Cash Income Level (thousands of 2015	Tax U	Tax Units		Pre-Tax Income		Federal Tax Burden		come ³	Average Federal Tax	
dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Rate 4	
Less than 10	14,702	8.5	5,919	0.6	472	0.2	5,447	0.6	8.0	
10-20	25,348	14.6	15,734	2.5	582	0.5	15,152	3.1	3.7	
20-30	22,394	12.9	25,823	3.7	1,461	1.0	24,362	4.4	5.7	
30-40	16,078	9.3	36,370	3.7	3,190	1.6	33,179	4.3	8.8	
40-50	13,210	7.6	46,825	3.9	5,352	2.2	41,473	4.4	11.4	
50-75	24,010	13.8	64,422	9.9	8,907	6.7	55,515	10.7	13.8	
75-100	16,256	9.4	90,593	9.4	14,733	7.5	75,861	9.9	16.3	
100-200	27,808	16.0	144,829	25.7	27,535	23.9	117,294	26.1	19.0	
200-500	10,657	6.1	294,594	20.0	68,749	22.8	225,845	19.3	23.3	
500-1,000	1,348	0.8	702,903	6.0	200,145	8.4	502,757	5.4	28.5	
More than 1,000	733	0.4	3,164,558	14.8	1,097,988	25.1	2,066,570	12.1	34.7	
All	173,829	100.0	90,289	100.0	18,467	100.0	71,822	100.0	20.5	

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) 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.

Table T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹ Detail Table - Single Tax Units

Expanded Cash Income	Percent Change in	Share of Total	Average Federal Tax Change		Share of Fed	eral Taxes	Average Federal Tax Rate 4	
Level (thousands of 2015 dollars) ²	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.1	1.4	-112	-19.5	-0.1	0.9	-1.9	7.9
10-20	1.6	4.3	-225	-21.7	-0.3	2.4	-1.4	5.2
20-30	1.7	5.8	-397	-17.0	-0.2	4.4	-1.5	7.6
30-40	2.3	6.9	-749	-17.2	-0.2	5.2	-2.1	9.9
40-50	3.0	8.9	-1,207	-18.0	-0.3	6.3	-2.6	11.8
50-75	3.1	18.1	-1,638	-14.9	-0.3	16.1	-2.6	14.6
75-100	2.2	8.7	-1,554	-8.6	0.8	14.5	-1.7	18.5
100-200	1.1	6.1	-1,159	-3.8	2.4	23.9	-0.9	21.3
200-500	3.1	6.5	-6,546	-8.7	0.6	10.7	-2.3	24.3
500-1,000	8.9	4.8	-43,258	-18.9	-0.2	3.2	-6.1	25.9
More than 1,000	15.9	28.0	-324,951	-26.6	-2.2	12.1	-9.9	27.4
All	3.1	100.0	-1,152	-13.5	0.0	100.0	-2.5	16.0

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

Expanded Cash Income	Tax U	Inits	Pre-Tax In	come	Federal Tax	Burden	After-Tax In	come ³	Average Federal Tax
Level (thousands of 2015 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Rate 4
Less than 10	12,765	14.6	5,872	1.9	575	1.0	5,298	2.1	9.8
10-20	19,447	22.2	15,595	7.5	1,036	2.7	14,559	8.6	6.6
20-30	14,751	16.8	25,684	9.4	2,340	4.6	23,344	10.5	9.1
30-40	9,320	10.6	36,328	8.4	4,361	5.4	31,966	9.0	12.0
40-50	7,421	8.5	46,844	8.6	6,714	6.7	40,130	9.0	14.3
50-75	11,162	12.7	63,867	17.6	10,991	16.4	52,876	17.9	17.2
75-100	5,671	6.5	89,641	12.6	18,112	13.7	71,529	12.3	20.2
100-200	5,319	6.1	136,274	17.9	30,193	21.5	106,081	17.1	22.2
200-500	999	1.1	284,334	7.0	75,682	10.1	208,651	6.3	26.6
500-1,000	112	0.1	715,120	2.0	228,752	3.4	486,367	1.7	32.0
More than 1,000	87	0.1	3,268,830	7.1	1,221,319	14.2	2,047,511	5.4	37.4
All	87,711	100.0	46,094	100.0	8,532	100.0	37,562	100.0	18.5

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

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

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

⁽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 T15-0170 Gov. Bush's Tax Reform Plan

Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 1 **Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015	Percent Change in	Share of Total	Average Feder	Average Federal Tax Change Share of Federal Taxes		eral Taxes	Average Feder	al Tax Rate 4
dollars) 2	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.9	0.0	-94	-66.4	0.0	0.0	-1.8	0.9
10-20	1.0	0.1	-155	-89.2	0.0	0.0	-1.0	0.1
20-30	0.8	0.2	-204	-63.8	0.0	0.0	-0.8	0.4
30-40	1.0	0.3	-354	-25.2	0.0	0.2	-1.0	2.9
40-50	1.5	0.5	-648	-20.0	0.0	0.4	-1.4	5.5
50-75	2.2	2.8	-1,294	-19.5	-0.1	2.2	-2.0	8.1
75-100	3.1	5.6	-2,479	-19.8	-0.2	4.3	-2.7	11.0
100-200	3.5	24.3	-4,285	-16.0	0.0	24.1	-2.9	15.2
200-500	3.0	18.1	-6,821	-10.0	2.0	30.4	-2.3	20.7
500-1,000	5.8	9.9	-29,243	-14.8	0.1	10.7	-4.2	23.9
More than 1,000	10.7	38.0	-217,113	-20.6	-1.6	27.6	-7.0	27.2
All	4.5	100.0	-6,018	-15.8	0.0	100.0	-3.5	18.7

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

Expanded Cash Income	Tax U	Inits	Pre-Tax In	come	Federal Tax	Burden	After-Tax In	come ³	Average
Level (thousands of 2015 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁴
Less than 10	831	1.4	5,196	0.0	142	0.0	5,055	0.1	2.7
10-20	1,849	3.2	16,328	0.3	174	0.0	16,154	0.4	1.1
20-30	2,837	4.9	26,219	0.7	320	0.0	25,899	0.9	1.2
30-40	2,877	4.9	36,577	1.1	1,407	0.2	35,170	1.3	3.9
40-50	2,814	4.8	46,976	1.3	3,245	0.4	43,730	1.6	6.9
50-75	7,704	13.2	65,422	5.0	6,621	2.3	58,802	5.8	10.1
75-100	7,952	13.6	91,450	7.3	12,509	4.5	78,941	8.1	13.7
100-200	19,981	34.2	148,106	29.6	26,857	24.1	121,248	31.1	18.1
200-500	9,323	15.9	296,056	27.6	67,953	28.5	228,103	27.3	23.0
500-1,000	1,195	2.0	701,403	8.4	197,031	10.6	504,372	7.8	28.1
More than 1,000	616	1.1	3,083,290	19.0	1,056,471	29.2	2,026,820	16.0	34.3
All	58,490	100.0	171,089	100.0	38,052	100.0	133,037	100.0	22.2

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) 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.

Table T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹

Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2015	Percent Change in	Share of Total	Average Feder	Average Federal Tax Change Share of		eral Taxes	Average Feder	al Tax Rate 4
dollars) 2	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.5	0.1	-37	5.4	-0.1	-0.5	-0.5	-10.1
10-20	0.5	1.3	-91	5.5	-1.0	-4.7	-0.6	-10.9
20-30	1.0	4.5	-265	28.9	-1.3	-3.8	-1.0	-4.6
30-40	1.5	7.1	-525	-40.9	-0.8	1.9	-1.5	2.1
40-50	1.9	8.5	-822	-23.8	-0.5	5.0	-1.8	5.7
50-75	2.5	24.2	-1,395	-19.2	-0.8	18.9	-2.2	9.1
75-100	2.6	17.3	-1,948	-14.3	0.3	19.3	-2.2	13.0
100-200	1.5	13.4	-1,669	-6.3	3.7	36.9	-1.2	18.2
200-500	1.7	3.7	-3,617	-5.4	1.3	12.2	-1.3	22.7
500-1,000	5.7	2.7	-28,004	-13.4	0.1	3.3	-4.0	25.7
More than 1,000	11.5	17.0	-298,451	-21.8	-0.9	11.4	-7.5	27.0
All	2.2	100.0	-1,056	-15.7	0.0	100.0	-1.9	10.2

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

Expanded Cash Income	Tax U	Inits	Pre-Tax In	come	Federal Tax	Burden	After-Tax In	come ³	Average
Level (thousands of 2015 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁴
Less than 10	957	3.9	7,169	0.5	-684	-0.4	7,854	0.6	-9.6
10-20	3,756	15.2	16,160	4.4	-1,671	-3.8	17,831	5.6	-10.3
20-30	4,451	18.0	26,014	8.5	-918	-2.5	26,932	10.0	-3.5
30-40	3,544	14.4	36,300	9.4	1,282	2.7	35,017	10.3	3.5
40-50	2,681	10.9	46,627	9.1	3,454	5.6	43,173	9.6	7.4
50-75	4,518	18.3	64,041	21.1	7,249	19.7	56,791	21.3	11.3
75-100	2,318	9.4	89,879	15.2	13,596	19.0	76,282	14.7	15.1
100-200	2,085	8.5	136,277	20.7	26,425	33.2	109,852	19.0	19.4
200-500	268	1.1	280,157	5.5	67,291	10.9	212,866	4.7	24.0
500-1,000	25	0.1	704,784	1.3	209,194	3.2	495,590	1.0	29.7
More than 1,000	15	0.1	3,971,510	4.3	1,370,042	12.3	2,601,468	3.2	34.5
All	24,670	100.0	55,565	100.0	6,728	100.0	48,837	100.0	12.1

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

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

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

⁽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 T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹

Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2015	Percent Change in	Share of Total	Average Federal Tax Change		Share of Fed	eral Taxes	Average Federal Tax Rate 4	
dollars) ²	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.4	0.0	-30	3.8	0.0	-0.1	-0.4	-11.8
10-20	0.5	0.2	-84	4.6	-0.2	-0.8	-0.5	-11.9
20-30	0.8	0.6	-225	19.3	-0.2	-0.7	-0.9	-5.3
30-40	1.3	1.0	-453	-58.8	-0.1	0.1	-1.3	0.9
40-50	1.7	1.3	-748	-24.5	-0.1	0.7	-1.6	4.9
50-75	2.2	4.4	-1,252	-18.0	-0.1	3.5	-1.9	8.8
75-100	2.5	5.1	-1,983	-15.3	0.0	5.1	-2.2	12.1
100-200	2.8	19.7	-3,386	-12.7	0.7	24.3	-2.3	15.8
200-500	2.8	17.1	-6,415	-9.3	1.9	29.7	-2.1	20.8
500-1,000	5.9	10.7	-29,799	-15.0	0.0	10.8	-4.3	24.1
More than 1,000	10.9	39.9	-220,669	-20.9	-1.9	27.1	-7.2	27.2
All	4.0	100.0	-4,049	-15.2	0.0	100.0	-3.1	17.6

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

Expanded Cash Income	Tax U	Inits	Pre-Tax In	come	Federal Tax	Burden	After-Tax In	come ³	Average
Level (thousands of 2015 dollars) ²	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Federal Tax Rate ⁴
Less than 10	1,265	2.5	6,848	0.1	-779	-0.1	7,627	0.2	-11.4
10-20	4,577	9.1	16,143	1.1	-1,830	-0.6	17,974	1.6	-11.3
20-30	5,569	11.0	26,064	2.2	-1,164	-0.5	27,228	2.9	-4.5
30-40	4,455	8.8	36,375	2.5	771	0.3	35,604	3.1	2.1
40-50	3,565	7.1	46,688	2.6	3,047	0.8	43,641	3.0	6.5
50-75	7,097	14.1	64,561	7.0	6,960	3.7	57,601	7.9	10.8
75-100	5,270	10.4	91,167	7.4	12,980	5.1	78,187	8.0	14.2
100-200	11,872	23.5	147,852	27.0	26,773	23.6	121,079	27.9	18.1
200-500	5,448	10.8	299,338	25.1	68,767	27.8	230,571	24.4	23.0
500-1,000	731	1.5	699,477	7.9	198,100	10.8	501,377	7.1	28.3
More than 1,000	370	0.7	3,074,848	17.5	1,058,384	29.1	2,016,464	14.5	34.4
All	50,501	100.0	128,805	100.0	26,676	100.0	102,129	100.0	20.7

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) 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.

Table T15-0170 Gov. Bush's Tax Reform Plan Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹ Detail Table - Elderly Tax Units

Expanded Cash Income	Percent Change in	Share of Total	Average Feder	al Tax Change	Share of Fed	Share of Federal Taxes		al Tax Rate 4
Level (thousands of 2015 dollars) ²	After-Tax Income ³	Federal Tax Change	Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.7	0.1	-39	-27.3	0.0	0.0	-0.7	1.9
10-20	0.4	0.4	-64	-23.0	0.0	0.4	-0.4	1.3
20-30	0.7	1.0	-183	-25.1	0.0	0.8	-0.7	2.1
30-40	1.3	1.5	-440	-27.9	-0.1	1.1	-1.2	3.1
40-50	1.9	2.3	-833	-29.5	-0.2	1.5	-1.8	4.3
50-75	2.6	7.2	-1,538	-27.6	-0.4	5.2	-2.4	6.3
75-100	3.5	8.9	-2,783	-25.1	-0.4	7.2	-3.1	9.2
100-200	4.2	20.6	-4,905	-20.7	0.2	21.6	-3.5	13.4
200-500	4.6	13.0	-10,338	-15.3	1.4	19.6	-3.6	19.7
500-1,000	7.5	6.7	-38,594	-18.5	0.3	8.1	-5.3	23.6
More than 1,000	12.8	37.8	-290,672	-23.3	-0.8	34.1	-8.3	27.3
All	4.6	100.0	-3.013	-21.5	0.0	100.0	-3.8	14.0

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

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Rate 4
Less than 10	1,944	4.6	5,632	0.3	144	0.1	5,487	0.4	2.6
10-20	7,728	18.2	16,034	3.7	278	0.4	15,757	4.4	1.7
20-30	6,974	16.5	25,711	5.4	728	0.9	24,983	6.3	2.8
30-40	4,404	10.4	36,354	4.8	1,576	1.2	34,778	5.6	4.3
40-50	3,483	8.2	46,775	4.9	2,827	1.7	43,948	5.6	6.0
50-75	5,985	14.1	64,134	11.5	5,568	5.6	58,565	12.7	8.7
75-100	4,062	9.6	90,146	11.0	11,076	7.6	79,070	11.7	12.3
100-200	5,364	12.7	141,144	22.6	23,752	21.4	117,392	22.9	16.8
200-500	1,601	3.8	290,772	13.9	67,509	18.2	223,264	13.0	23.2
500-1,000	222	0.5	723,466	4.8	209,147	7.8	514,320	4.2	28.9
More than 1,000	166	0.4	3,517,763	17.5	1,249,670	34.9	2,268,093	13.7	35.5
All	42,388	100.0	78,932	100.0	14,037	100.0	64,895	100.0	17.8

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.

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