

Table T16-0023
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 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	48,631	26.3	-0.6	-0.5	116	0.6	5.1
Second Quintile	41,383	22.4	0.8	1.3	-356	-0.8	8.0
Middle Quintile	37,251	20.1	2.4	5.5	-1,728	-2.0	12.3
Fourth Quintile	30,884	16.7	3.6	11.2	-4,262	-3.0	14.4
Top Quintile	25,428	13.7	11.3	82.6	-38,165	-8.3	18.0
All	185,081	100.0	6.7	100.0	-6,349	-5.3	15.1
Addendum							
80-90	13,124	7.1	4.8	9.6	-8,629	-3.8	16.4
90-95	6,369	3.4	6.0	7.9	-14,536	-4.7	17.1
95-99	4,742	2.6	9.4	15.3	-37,825	-7.0	18.1
Top 1 Percent	1,192	0.6	21.2	49.8	-490,800	-14.1	19.5
Top 0.1 Percent	123	0.1	23.0	23.5	-2,235,857	-15.1	19.4

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz'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% \$26,101; 40% \$51,178; 60% \$87,777; 80% \$148,458; 90% \$217,212; 95% \$289,677; 99% \$846,843; 99.9% \$5,205,348.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
Senator Cruz's Tax Reform Plan
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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	-0.6	-0.5	116	13.4	0.5	1.4	0.6	5.1
Second Quintile	0.8	1.3	-356	-8.6	0.9	4.7	-0.8	8.0
Middle Quintile	2.4	5.5	-1,728	-14.2	1.6	11.7	-2.0	12.3
Fourth Quintile	3.6	11.2	-4,262	-17.1	2.1	19.1	-3.0	14.4
Top Quintile	11.3	82.6	-38,165	-31.6	-5.1	62.9	-8.3	18.0
All	6.7	100.0	-6,349	-26.0	0.0	100.0	-5.3	15.1
Addendum								
80-90	4.8	9.6	-8,629	-18.9	1.3	14.6	-3.8	16.4
90-95	6.0	7.9	-14,536	-21.4	0.6	10.2	-4.7	17.1
95-99	9.4	15.3	-37,825	-28.0	-0.4	13.8	-7.0	18.1
Top 1 Percent	21.2	49.8	-490,800	-41.9	-6.6	24.3	-14.1	19.5
Top 0.1 Percent	23.0	23.5	-2,235,857	-43.7	-3.3	10.6	-15.1	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 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	48,631	26.3	19,187	4.2	865	0.9	18,322	5.1	4.5
Second Quintile	41,383	22.4	47,232	8.8	4,119	3.8	43,113	10.1	8.7
Middle Quintile	37,251	20.1	85,402	14.4	12,214	10.1	73,188	15.5	14.3
Fourth Quintile	30,884	16.7	143,556	20.0	24,907	17.0	118,649	20.8	17.4
Top Quintile	25,428	13.7	458,716	52.7	120,779	68.0	337,937	48.8	26.3
All	185,081	100.0	119,569	100.0	24,402	100.0	95,167	100.0	20.4
Addendum									
80-90	13,124	7.1	226,152	13.4	45,729	13.3	180,423	13.4	20.2
90-95	6,369	3.4	312,213	9.0	67,942	9.6	244,271	8.8	21.8
95-99	4,742	2.6	538,284	11.5	135,195	14.2	403,089	10.9	25.1
Top 1 Percent	1,192	0.6	3,484,420	18.8	1,171,685	30.9	2,312,735	15.7	33.6
Top 0.1 Percent	123	0.1	14,833,966	8.3	5,116,463	14.0	9,717,503	6.8	34.5

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, 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 breaks are (in 2015 dollars): 20% \$26,101; 40% \$51,178; 60% \$87,777; 80% \$148,458; 90% \$217,212; 95% \$289,677; 99% \$846,843; 99.9% \$5,205,348.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	-1.3	-0.8	234	77.8	0.4	0.6	1.3	3.0
Second Quintile	0.2	0.2	-68	-2.0	1.0	3.9	-0.2	7.8
Middle Quintile	1.5	3.1	-975	-10.1	1.7	9.6	-1.3	11.5
Fourth Quintile	3.0	9.3	-3,126	-14.8	2.5	18.9	-2.5	14.4
Top Quintile	11.1	88.2	-31,659	-31.8	-5.6	66.7	-8.2	17.7
All	6.7	100.0	-6,349	-26.0	0.0	100.0	-5.3	15.1
Addendum								
80-90	4.8	10.7	-7,425	-19.5	1.3	15.5	-3.9	16.0
90-95	6.4	9.4	-13,625	-23.3	0.4	11.0	-5.0	16.6
95-99	9.4	17.4	-32,235	-28.5	-0.5	15.4	-7.1	17.8
Top 1 Percent	21.0	50.7	-438,343	-41.7	-6.7	24.9	-14.0	19.5
Top 0.1 Percent	23.0	24.8	-1,997,063	-43.7	-3.5	11.2	-15.1	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	39,475	21.3	17,969	3.2	301	0.3	17,668	4.0	1.7
Second Quintile	39,395	21.3	42,084	7.5	3,365	2.9	38,719	8.7	8.0
Middle Quintile	36,915	20.0	76,141	12.7	9,694	7.9	66,447	13.9	12.7
Fourth Quintile	35,049	18.9	125,454	19.9	21,122	16.4	104,332	20.8	16.8
Top Quintile	32,741	17.7	384,580	56.9	99,729	72.3	284,852	53.0	25.9
All	185,081	100.0	119,569	100.0	24,402	100.0	95,167	100.0	20.4
Addendum									
80-90	16,896	9.1	191,398	14.6	38,088	14.3	153,310	14.7	19.9
90-95	8,137	4.4	270,940	10.0	58,576	10.6	212,363	9.8	21.6
95-99	6,349	3.4	454,614	13.0	113,026	15.9	341,589	12.3	24.9
Top 1 Percent	1,359	0.7	3,140,268	19.3	1,050,598	31.6	2,089,670	16.1	33.5
Top 0.1 Percent	146	0.1	13,244,674	8.7	4,567,601	14.7	8,677,072	7.2	34.5

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, 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% \$18,634; 40% \$34,662; 60% \$57,644; 80% \$92,480; 90% \$131,895; 95% \$177,398; 99% \$471,237; 99.9% \$2,962,693.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	-1.3	-1.5	164	15.4	1.3	3.7	1.2	8.9
Second Quintile	0.8	2.3	-259	-9.6	1.2	7.0	-0.8	7.3
Middle Quintile	2.3	8.1	-1,154	-15.5	1.5	14.2	-2.0	10.9
Fourth Quintile	4.4	18.0	-3,301	-20.1	1.2	23.0	-3.6	14.3
Top Quintile	10.8	73.2	-18,904	-31.3	-5.2	51.7	-8.0	17.6
All	5.4	100.0	-2,855	-24.4	0.0	100.0	-4.4	13.8
Addendum								
80-90	6.5	16.7	-7,177	-24.6	-0.1	16.5	-5.2	15.8
90-95	7.8	9.3	-11,697	-27.8	-0.4	7.8	-6.1	15.9
95-99	9.2	13.9	-21,160	-27.6	-0.5	11.7	-6.9	18.1
Top 1 Percent	21.6	33.3	-344,197	-40.5	-4.3	15.8	-14.1	20.7
Top 0.1 Percent	23.9	19.4	-1,573,018	-44.3	-2.8	7.8	-15.5	19.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	24,730	26.8	13,755	5.7	1,061	2.4	12,694	6.5	7.7
Second Quintile	23,728	25.7	33,412	13.4	2,684	5.9	30,728	15.0	8.0
Middle Quintile	18,438	20.0	58,074	18.1	7,458	12.7	50,616	19.3	12.8
Fourth Quintile	14,325	15.5	92,007	22.2	16,425	21.8	75,582	22.3	17.9
Top Quintile	10,193	11.1	235,680	40.5	60,358	56.9	175,323	36.9	25.6
All	92,243	100.0	64,274	100.0	11,717	100.0	52,557	100.0	18.2
Addendum									
80-90	6,128	6.6	138,836	14.4	29,127	16.5	109,708	13.9	21.0
90-95	2,082	2.3	191,552	6.7	42,116	8.1	149,436	6.4	22.0
95-99	1,728	1.9	306,176	8.9	76,616	12.3	229,559	8.2	25.0
Top 1 Percent	255	0.3	2,445,053	10.5	849,446	20.1	1,595,607	8.4	34.7
Top 0.1 Percent	32	0.0	10,127,317	5.5	3,548,277	10.6	6,579,040	4.4	35.0

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

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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% \$18,634; 40% \$34,662; 60% \$57,644; 80% \$92,480; 90% \$131,895; 95% \$177,398; 99% \$471,237; 99.9% \$2,962,693.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	-1.4	-0.2	354	293.0	0.1	0.1	1.4	1.8
Second Quintile	-0.2	-0.1	94	1.9	0.5	1.6	0.2	8.5
Middle Quintile	1.5	1.7	-1,287	-10.6	1.1	5.6	-1.3	10.9
Fourth Quintile	2.6	6.4	-3,323	-13.4	2.7	16.1	-2.2	13.9
Top Quintile	11.2	92.2	-38,820	-32.0	-4.4	76.4	-8.3	17.7
All	8.1	100.0	-14,191	-28.0	0.0	100.0	-6.3	16.1
Addendum								
80-90	4.3	8.6	-7,845	-17.8	2.0	15.6	-3.4	16.0
90-95	6.1	9.5	-14,597	-22.4	0.9	12.8	-4.8	16.7
95-99	9.5	18.7	-37,073	-28.7	-0.2	18.1	-7.1	17.7
Top 1 Percent	20.9	55.4	-458,279	-41.9	-7.2	29.9	-13.9	19.3
Top 0.1 Percent	22.7	25.5	-2,119,417	-43.4	-3.5	13.0	-14.9	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	4,810	8.0	26,239	0.9	121	0.0	26,118	1.2	0.5
Second Quintile	6,808	11.3	59,815	3.0	4,982	1.1	54,833	3.5	8.3
Middle Quintile	11,331	18.8	99,722	8.3	12,120	4.5	87,602	9.4	12.2
Fourth Quintile	16,388	27.3	154,417	18.6	24,836	13.4	129,582	20.1	16.1
Top Quintile	20,279	33.7	466,714	69.5	121,379	80.8	345,335	66.2	26.0
All	60,148	100.0	226,487	100.0	50,627	100.0	175,860	100.0	22.4
Addendum									
80-90	9,384	15.6	227,986	15.7	44,204	13.6	183,782	16.3	19.4
90-95	5,567	9.3	303,438	12.4	65,137	11.9	238,301	12.5	21.5
95-99	4,296	7.1	521,077	16.4	129,407	18.3	391,670	15.9	24.8
Top 1 Percent	1,032	1.7	3,291,065	24.9	1,092,809	37.1	2,198,256	21.5	33.2
Top 0.1 Percent	103	0.2	14,225,731	10.7	4,883,514	16.5	9,342,217	9.1	34.3

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

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Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	-1.5	-13.8	390	-23.4	0.9	-4.6	1.6	-5.1
Second Quintile	-0.8	-12.5	404	10.6	2.4	13.4	0.8	8.0
Middle Quintile	-0.2	-3.7	154	1.3	3.0	28.8	0.2	13.5
Fourth Quintile	1.4	21.4	-1,562	-6.7	0.8	30.3	-1.2	16.4
Top Quintile	8.2	108.9	-18,287	-25.8	-7.1	32.1	-6.2	18.0
All	1.4	100.0	-908	-9.3	0.0	100.0	-1.2	12.0
Addendum								
80-90	3.5	19.4	-5,202	-13.6	-0.6	12.6	-2.8	17.5
90-95	5.8	14.8	-11,542	-19.6	-0.8	6.2	-4.5	18.4
95-99	9.7	23.6	-28,691	-30.5	-1.7	5.5	-7.3	16.8
Top 1 Percent	19.5	51.2	-385,837	-40.1	-4.0	7.8	-13.1	19.6
Top 0.1 Percent	23.5	26.9	-2,069,446	-45.6	-2.2	3.3	-15.5	18.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	9,491	32.3	24,881	10.9	-1,665	-5.5	26,546	13.3	-6.7
Second Quintile	8,278	28.1	52,663	20.0	3,826	11.0	48,838	21.4	7.3
Middle Quintile	6,334	21.5	88,007	25.6	11,697	25.8	76,310	25.6	13.3
Fourth Quintile	3,658	12.4	131,439	22.1	23,172	29.5	108,267	21.0	17.6
Top Quintile	1,590	5.4	292,865	21.4	70,938	39.2	221,927	18.7	24.2
All	29,417	100.0	73,995	100.0	9,782	100.0	64,212	100.0	13.2
Addendum									
80-90	994	3.4	188,863	8.6	38,217	13.2	150,646	7.9	20.2
90-95	341	1.2	257,232	4.0	58,769	7.0	198,463	3.6	22.9
95-99	220	0.8	390,930	4.0	94,219	7.2	296,711	3.5	24.1
Top 1 Percent	35	0.1	2,945,712	4.8	961,787	11.8	1,983,926	3.7	32.7
Top 0.1 Percent	3	0.0	13,353,869	2.1	4,540,717	5.5	8,813,152	1.6	34.0

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

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal.

For details, see TPC's "An Analysis of Ted Cruz'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% \$18,634; 40% \$34,662; 60% \$57,644; 80% \$92,480; 90% \$131,895; 95% \$177,398; 99% \$471,237; 99.9% \$2,962,693.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	-1.4	-1.1	392	-22.7	0.0	-1.1	1.5	-5.1
Second Quintile	-0.6	-0.9	345	7.5	1.0	3.7	0.6	8.5
Middle Quintile	0.3	0.8	-299	-2.1	2.2	10.5	-0.3	13.6
Fourth Quintile	1.3	4.4	-1,814	-6.1	3.4	19.4	-1.1	16.7
Top Quintile	10.8	97.0	-42,497	-29.3	-6.6	67.3	-7.9	19.1
All	6.0	100.0	-7,832	-22.3	0.0	100.0	-4.7	16.4
Addendum								
80-90	3.4	8.2	-7,040	-13.4	1.6	15.3	-2.7	17.7
90-95	5.3	7.9	-14,457	-18.7	0.4	9.8	-4.1	17.9
95-99	9.5	19.2	-43,415	-26.8	-0.9	15.1	-7.0	19.2
Top 1 Percent	20.1	61.8	-487,430	-39.6	-7.7	27.1	-13.3	20.4
Top 0.1 Percent	21.0	25.9	-2,293,786	-40.3	-3.3	11.0	-13.8	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	11,687	22.0	26,010	3.4	-1,727	-1.1	27,737	4.6	-6.6
Second Quintile	10,883	20.4	58,376	7.2	4,596	2.7	53,781	8.4	7.9
Middle Quintile	10,852	20.4	103,126	12.6	14,273	8.3	88,852	13.8	13.8
Fourth Quintile	10,004	18.8	169,049	19.1	29,989	16.1	139,060	19.9	17.7
Top Quintile	9,522	17.9	538,563	57.9	145,096	73.9	393,467	53.6	26.9
All	53,254	100.0	166,279	100.0	35,096	100.0	131,183	100.0	21.1
Addendum									
80-90	4,882	9.2	257,435	14.2	52,520	13.7	204,916	14.3	20.4
90-95	2,272	4.3	349,484	9.0	77,161	9.4	272,322	8.9	22.1
95-99	1,839	3.5	620,940	12.9	162,306	16.0	458,634	12.1	26.1
Top 1 Percent	528	1.0	3,662,049	21.9	1,232,571	34.9	2,429,478	18.4	33.7
Top 0.1 Percent	47	0.1	16,628,334	8.9	5,693,201	14.4	10,935,133	7.4	34.2

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

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz'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% \$18,634; 40% \$34,662; 60% \$57,644; 80% \$92,480; 90% \$131,895; 95% \$177,398; 99% \$471,237; 99.9% \$2,962,693.

(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), value-added tax, estate tax, and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0023
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	0.2	0.1	-35	-10.5	0.2	0.4	-0.2	1.8
Second Quintile	0.7	1.0	-255	-27.9	0.3	1.8	-0.7	1.8
Middle Quintile	2.8	5.6	-1,723	-42.4	-0.1	5.3	-2.6	3.5
Fourth Quintile	5.6	14.3	-5,545	-41.4	-0.1	14.1	-4.9	7.0
Top Quintile	14.2	79.0	-39,434	-41.4	-0.5	77.8	-10.6	14.9
All	8.5	100.0	-7,194	-41.1	0.0	100.0	-7.0	10.1
Addendum								
80-90	7.6	11.4	-10,602	-37.4	0.8	13.3	-6.3	10.6
90-95	9.0	9.0	-17,955	-36.4	0.8	11.0	-7.2	12.6
95-99	11.6	12.5	-36,740	-37.6	0.8	14.5	-8.9	14.7
Top 1 Percent	23.2	46.1	-531,989	-45.1	-2.9	39.1	-15.3	18.6
Top 0.1 Percent	25.1	27.3	-2,006,205	-47.0	-2.4	21.5	-16.4	18.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	8,020	14.8	16,500	2.4	331	0.3	16,168	2.8	2.0
Second Quintile	15,002	27.7	36,329	9.8	912	1.4	35,418	11.6	2.5
Middle Quintile	12,680	23.4	66,117	15.1	4,063	5.4	62,054	17.1	6.2
Fourth Quintile	10,059	18.6	112,610	20.4	13,391	14.2	99,219	21.7	11.9
Top Quintile	7,809	14.4	373,605	52.6	95,229	78.3	278,376	47.3	25.5
All	54,189	100.0	102,296	100.0	17,527	100.0	84,769	100.0	17.1
Addendum									
80-90	4,192	7.7	168,543	12.8	28,387	12.5	140,156	12.8	16.8
90-95	1,953	3.6	249,661	8.8	49,362	10.2	200,299	8.5	19.8
95-99	1,327	2.5	413,861	9.9	97,757	13.7	316,105	9.1	23.6
Top 1 Percent	338	0.6	3,476,792	21.2	1,179,957	42.0	2,296,835	16.9	33.9
Top 0.1 Percent	53	0.1	12,266,154	11.7	4,272,229	23.9	7,993,925	9.2	34.8

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

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

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, see

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