

**Table T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		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>	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Lowest Quintile	48,631	26.3	0.0	0.2	6	0.0	4.5
Second Quintile	41,383	22.4	0.0	0.4	18	0.0	8.7
Middle Quintile	37,251	20.1	-0.1	1.3	60	0.1	14.3
Fourth Quintile	30,884	16.7	-0.1	2.7	155	0.1	17.4
Top Quintile	25,428	13.7	-2.0	95.3	6,739	1.5	27.7
All	185,081	100.0	-1.0	100.0	971	0.8	21.1
<b>Addendum</b>							
80-90	13,124	7.1	-0.2	2.7	365	0.2	20.3
90-95	6,369	3.4	-0.3	2.5	699	0.2	21.9
95-99	4,742	2.6	-1.0	10.7	4,037	0.8	25.8
Top 1 Percent	1,192	0.6	-5.2	79.6	119,905	3.4	36.9
Top 0.1 Percent	123	0.1	-7.8	52.4	763,585	5.2	39.5

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

Number of AMT Taxpayers (millions). Baseline: 5

Proposal: 5

(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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.2	6	0.7	0.0	0.9	0.0	4.5
Second Quintile	0.0	0.4	18	0.4	-0.1	3.7	0.0	8.7
Middle Quintile	-0.1	1.3	60	0.5	-0.3	9.7	0.1	14.3
Fourth Quintile	-0.1	2.7	155	0.6	-0.6	16.5	0.1	17.4
Top Quintile	-2.0	95.3	6,739	5.6	1.1	69.1	1.5	27.7
All	-1.0	100.0	971	4.0	0.0	100.0	0.8	21.1
<b>Addendum</b>								
80-90	-0.2	2.7	365	0.8	-0.4	12.9	0.2	20.3
90-95	-0.3	2.5	699	1.0	-0.3	9.3	0.2	21.9
95-99	-1.0	10.7	4,037	3.0	-0.1	14.1	0.8	25.8
Top 1 Percent	-5.2	79.6	119,905	10.3	1.9	32.8	3.4	36.9
Top 0.1 Percent	-7.8	52.4	763,585	15.0	1.5	15.4	5.2	39.5

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

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	48,631	26.3	19,187	4.2	863	0.9	18,324	5.1	4.5
Second Quintile	41,383	22.4	47,232	8.8	4,105	3.8	43,127	10.1	8.7
Middle Quintile	37,251	20.1	85,402	14.4	12,153	10.1	73,250	15.5	14.2
Fourth Quintile	30,884	16.7	143,556	20.0	24,780	17.0	118,775	20.8	17.3
Top Quintile	25,428	13.7	458,716	52.7	120,296	68.0	338,420	48.8	26.2
All	185,081	100.0	119,569	100.0	24,298	100.0	95,271	100.0	20.3
<b>Addendum</b>									
80-90	13,124	7.1	226,152	13.4	45,435	13.3	180,717	13.5	20.1
90-95	6,369	3.4	312,213	9.0	67,658	9.6	244,555	8.8	21.7
95-99	4,742	2.6	538,284	11.5	134,966	14.2	403,318	10.9	25.1
Top 1 Percent	1,192	0.6	3,484,420	18.8	1,167,050	30.9	2,317,370	15.7	33.5
Top 0.1 Percent	123	0.1	14,833,966	8.3	5,093,725	14.0	9,740,241	6.8	34.3

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

Number of AMT Taxpayers (millions). Baseline: 5 Proposal: 5

(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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.0	0.1	4	1.2	0.0	0.3	0.0	1.7
Second Quintile	0.0	0.3	13	0.4	-0.1	2.8	0.0	8.0
Middle Quintile	-0.1	0.7	35	0.4	-0.3	7.6	0.1	12.7
Fourth Quintile	-0.1	1.7	85	0.4	-0.6	15.8	0.1	16.8
Top Quintile	-1.9	97.1	5,328	5.4	1.0	73.3	1.4	27.2
All	-1.0	100.0	971	4.0	0.0	100.0	0.8	21.1
<b>Addendum</b>								
80-90	-0.2	2.1	225	0.6	-0.5	13.8	0.1	19.9
90-95	-0.3	2.8	624	1.1	-0.3	10.3	0.2	21.8
95-99	-0.9	10.9	3,081	2.7	-0.2	15.7	0.7	25.5
Top 1 Percent	-5.1	81.2	107,469	10.3	1.9	33.5	3.4	36.8
Top 0.1 Percent	-7.7	54.5	671,343	14.8	1.5	16.3	5.1	39.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	39,475	21.3	17,969	3.2	300	0.3	17,669	4.0	1.7
Second Quintile	39,395	21.3	42,084	7.5	3,352	2.9	38,732	8.7	8.0
Middle Quintile	36,915	20.0	76,141	12.7	9,645	7.9	66,496	13.9	12.7
Fourth Quintile	35,049	18.9	125,454	19.9	21,002	16.4	104,452	20.8	16.7
Top Quintile	32,741	17.7	384,580	56.9	99,345	72.3	285,236	53.0	25.8
All	#####	100.0	119,569	100.0	24,298	100.0	95,271	100.0	20.3
<b>Addendum</b>									
80-90	16,896	9.1	191,398	14.6	37,872	14.2	153,526	14.7	19.8
90-95	8,137	4.4	270,940	10.0	58,332	10.6	212,608	9.8	21.5
95-99	6,349	3.4	454,614	13.0	112,809	15.9	341,805	12.3	24.8
Top 1 Percent	1,359	0.7	3,140,268	19.3	1,046,504	31.6	2,093,764	16.1	33.3
Top 0.1 Percent	146	0.1	13,244,674	8.7	4,547,780	14.7	8,696,894	7.2	34.3

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

Number of AMT Taxpayers (millions). Baseline: 5

Proposal: 5

(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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.2	4	0.4	-0.1	2.4	0.0	7.7
Second Quintile	-0.1	0.8	14	0.5	-0.2	5.7	0.0	8.1
Middle Quintile	-0.1	1.6	38	0.5	-0.4	12.3	0.1	12.9
Fourth Quintile	-0.1	3.4	105	0.6	-0.7	21.0	0.1	17.9
Top Quintile	-2.3	93.6	4,082	6.8	1.5	58.4	1.7	27.3
All	-0.9	100.0	482	4.1	0.0	100.0	0.8	18.9
<b>Addendum</b>								
80-90	-0.3	4.9	358	1.2	-0.5	16.1	0.3	21.2
90-95	-0.8	5.9	1,259	3.0	-0.1	8.0	0.7	22.6
95-99	-1.7	15.6	4,007	5.2	0.1	12.4	1.3	26.3
Top 1 Percent	-7.3	67.2	117,089	13.8	1.9	21.9	4.8	39.4
Top 0.1 Percent	-8.9	42.8	587,109	16.6	1.3	11.9	5.8	40.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	24,730	26.8	13,755	5.7	1,060	2.4	12,695	6.5	7.7
Second Quintile	23,728	25.7	33,412	13.4	2,675	5.9	30,736	15.0	8.0
Middle Quintile	18,438	20.0	58,074	18.1	7,434	12.7	50,641	19.2	12.8
Fourth Quintile	14,325	15.5	92,007	22.2	16,347	21.8	75,660	22.3	17.8
Top Quintile	10,193	11.1	235,680	40.5	60,136	56.9	175,544	36.9	25.5
All	92,243	100.0	64,274	100.0	11,672	100.0	52,602	100.0	18.2
<b>Addendum</b>									
80-90	6,128	6.6	138,836	14.4	29,005	16.5	109,831	13.9	20.9
90-95	2,082	2.3	191,552	6.7	41,947	8.1	149,604	6.4	21.9
95-99	1,728	1.9	306,176	8.9	76,422	12.3	229,754	8.2	25.0
Top 1 Percent	255	0.3	2,445,053	10.5	846,210	20.1	1,598,842	8.4	34.6
Top 0.1 Percent	32	0.0	10,127,317	5.5	3,530,046	10.6	6,597,271	4.4	34.9

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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	5	3.8	0.0	0.0	0.0	0.5
Second Quintile	0.0	0.1	15	0.3	0.0	1.1	0.0	8.3
Middle Quintile	0.0	0.3	35	0.3	-0.2	4.3	0.0	12.1
Fourth Quintile	-0.1	1.0	76	0.3	-0.5	12.9	0.1	16.0
Top Quintile	-1.7	98.5	6,025	5.0	0.7	81.6	1.3	27.2
All	-1.2	100.0	2,063	4.1	0.0	100.0	0.9	23.2
<b>Addendum</b>								
80-90	-0.1	1.2	153	0.4	-0.5	13.1	0.1	19.3
90-95	-0.2	1.7	377	0.6	-0.4	11.5	0.1	21.5
95-99	-0.7	9.7	2,797	2.2	-0.3	18.0	0.5	25.3
Top 1 Percent	-4.7	85.9	103,298	9.5	1.9	39.0	3.1	36.2
Top 0.1 Percent	-7.4	57.6	696,459	14.3	1.6	18.1	4.9	39.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	4,810	8.0	26,239	0.9	120	0.0	26,119	1.2	0.5
Second Quintile	6,808	11.3	59,815	3.0	4,965	1.1	54,850	3.5	8.3
Middle Quintile	11,331	18.8	99,722	8.3	12,058	4.5	87,664	9.4	12.1
Fourth Quintile	16,388	27.3	154,417	18.6	24,683	13.3	129,734	20.1	16.0
Top Quintile	20,279	33.7	466,714	69.5	120,911	80.9	345,803	66.2	25.9
All	60,148	100.0	226,487	100.0	50,413	100.0	176,074	100.0	22.3
<b>Addendum</b>									
80-90	9,384	15.6	227,986	15.7	43,926	13.6	184,060	16.3	19.3
90-95	5,567	9.3	303,438	12.4	64,853	11.9	238,585	12.5	21.4
95-99	4,296	7.1	521,077	16.4	129,173	18.3	391,905	15.9	24.8
Top 1 Percent	1,032	1.7	3,291,065	24.9	1,088,632	37.1	2,202,433	21.5	33.1
Top 0.1 Percent	103	0.2	14,225,731	10.7	4,863,296	16.5	9,362,435	9.1	34.2

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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton's Tax Plan." For a description of current law, see

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<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.5	2	-0.1	0.1	-5.4	0.0	-6.7
Second Quintile	0.0	1.9	11	0.3	-0.2	10.9	0.0	7.2
Middle Quintile	0.0	3.6	27	0.2	-0.4	25.3	0.0	13.2
Fourth Quintile	-0.1	4.4	57	0.3	-0.4	29.0	0.0	17.6
Top Quintile	-1.2	89.6	2,680	3.8	0.8	40.1	0.9	25.0
All	-0.3	100.0	162	1.7	0.0	100.0	0.2	13.4
<b>Addendum</b>								
80-90	-0.1	2.7	130	0.3	-0.2	13.0	0.1	20.2
90-95	-0.4	5.9	826	1.4	0.0	7.0	0.3	23.1
95-99	-0.7	9.3	2,012	2.1	0.0	7.3	0.5	24.6
Top 1 Percent	-4.8	71.7	96,238	10.1	1.0	12.8	3.3	35.8
Top 0.1 Percent	-7.4	47.9	656,925	14.6	0.7	6.2	4.9	38.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	9,491	32.3	24,881	10.9	-1,667	-5.5	26,548	13.3	-6.7
Second Quintile	8,278	28.1	52,663	20.0	3,802	11.0	48,861	21.4	7.2
Middle Quintile	6,334	21.5	88,007	25.6	11,601	25.7	76,407	25.6	13.2
Fourth Quintile	3,658	12.4	131,439	22.1	23,024	29.5	108,415	21.0	17.5
Top Quintile	1,590	5.4	292,865	21.4	70,654	39.3	222,210	18.7	24.1
All	29,417	100.0	73,995	100.0	9,721	100.0	64,274	100.0	13.1
<b>Addendum</b>									
80-90	994	3.4	188,863	8.6	38,000	13.2	150,863	7.9	20.1
90-95	341	1.2	257,232	4.0	58,655	7.0	198,578	3.6	22.8
95-99	220	0.8	390,930	4.0	94,093	7.2	296,837	3.5	24.1
Top 1 Percent	35	0.1	2,945,712	4.8	957,019	11.9	1,988,694	3.7	32.5
Top 0.1 Percent	3	0.0	13,353,869	2.1	4,506,876	5.5	8,846,993	1.6	33.8

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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.0	0.1	3	-0.2	0.0	-1.1	0.0	-6.6
Second Quintile	0.0	0.2	13	0.3	-0.1	2.6	0.0	7.9
Middle Quintile	0.0	0.5	31	0.2	-0.3	8.0	0.0	13.8
Fourth Quintile	-0.1	1.0	72	0.2	-0.5	15.5	0.0	17.6
Top Quintile	-1.8	98.2	7,149	5.0	0.9	74.9	1.3	28.2
All	-1.0	100.0	1,302	3.7	0.0	100.0	0.8	21.8
<b>Addendum</b>								
80-90	-0.1	1.1	151	0.3	-0.5	13.3	0.1	20.3
90-95	-0.2	1.9	565	0.7	-0.3	9.1	0.2	22.2
95-99	-1.0	11.6	4,389	2.7	-0.2	15.9	0.7	26.8
Top 1 Percent	-4.5	83.6	109,715	8.9	1.8	36.6	3.0	36.5
Top 0.1 Percent	-7.4	55.4	814,689	14.4	1.5	15.9	4.9	39.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	11,687	22.0	26,010	3.4	-1,729	-1.1	27,739	4.6	-6.7
Second Quintile	10,883	20.4	58,376	7.2	4,570	2.7	53,806	8.4	7.8
Middle Quintile	10,852	20.4	103,126	12.6	14,164	8.3	88,962	13.8	13.7
Fourth Quintile	10,004	18.8	169,049	19.1	29,753	16.0	139,295	19.9	17.6
Top Quintile	9,522	17.9	538,563	57.9	144,549	74.0	394,014	53.6	26.8
All	53,254	100.0	166,279	100.0	34,925	100.0	131,354	100.0	21.0
<b>Addendum</b>									
80-90	4,882	9.2	257,435	14.2	52,204	13.7	205,232	14.3	20.3
90-95	2,272	4.3	349,484	9.0	76,871	9.4	272,613	8.9	22.0
95-99	1,839	3.5	620,940	12.9	162,090	16.0	458,850	12.1	26.1
Top 1 Percent	528	1.0	3,662,049	21.9	1,227,627	34.9	2,434,423	18.4	33.5
Top 0.1 Percent	47	0.1	16,628,334	8.9	5,670,271	14.4	10,958,062	7.4	34.1

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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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 T16-0043**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	-0.1	0.1	9	2.6	0.0	0.3	0.1	2.1
Second Quintile	-0.1	0.4	18	2.0	-0.1	1.4	0.1	2.6
Middle Quintile	-0.1	0.9	52	1.3	-0.3	5.1	0.1	6.2
Fourth Quintile	-0.2	2.3	160	1.2	-0.8	13.4	0.1	12.0
Top Quintile	-3.1	96.0	8,691	9.2	1.2	79.5	2.3	27.7
All	-1.5	100.0	1,305	7.5	0.0	100.0	1.3	18.3
<b>Addendum</b>								
80-90	-0.4	3.1	527	1.9	-0.7	11.8	0.3	17.0
90-95	-0.8	4.2	1,507	3.1	-0.4	9.7	0.6	20.3
95-99	-1.8	10.6	5,660	5.8	-0.2	13.5	1.4	24.9
Top 1 Percent	-7.1	78.1	163,457	13.9	2.5	44.5	4.7	38.5
Top 0.1 Percent	-8.8	52.9	704,720	16.6	2.0	25.9	5.8	40.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
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	909	1.4	35,420	11.6	2.5
Middle Quintile	12,680	23.4	66,117	15.1	4,048	5.4	62,068	17.1	6.1
Fourth Quintile	10,059	18.6	112,610	20.4	13,331	14.2	99,279	21.7	11.8
Top Quintile	7,809	14.4	373,605	52.6	94,830	78.3	278,774	47.4	25.4
All	54,189	100.0	102,296	100.0	17,454	100.0	84,841	100.0	17.1
<b>Addendum</b>									
80-90	4,192	7.7	168,543	12.8	28,180	12.5	140,363	12.8	16.7
90-95	1,953	3.6	249,661	8.8	49,141	10.2	200,520	8.5	19.7
95-99	1,327	2.5	413,861	9.9	97,541	13.7	316,320	9.1	23.6
Top 1 Percent	338	0.6	3,476,792	21.2	1,175,434	42.0	2,301,358	16.9	33.8
Top 0.1 Percent	53	0.1	12,266,154	11.7	4,253,545	23.9	8,012,609	9.2	34.7

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, corporate, and estate tax provisions in Secretary Clinton's tax plan. For details, see TPC's "An Analysis of Hillary Clinton'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); 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.