

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

**Table T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
<b>Less than 10</b>	12,331	6.7	0.0	0.0	1	0.0	7.5
<b>10-20</b>	21,402	11.6	0.0	0.1	5	0.0	3.9
<b>20-30</b>	23,605	12.8	0.0	0.1	11	0.0	5.2
<b>30-40</b>	17,155	9.3	0.0	0.2	16	0.0	7.4
<b>40-50</b>	14,004	7.6	-0.1	0.2	24	0.0	10.6
<b>50-75</b>	28,403	15.4	-0.1	0.9	57	0.1	13.6
<b>75-100</b>	18,884	10.2	-0.1	1.2	115	0.1	15.9
<b>100-200</b>	32,894	17.8	-0.2	3.8	210	0.1	18.6
<b>200-500</b>	12,505	6.8	-0.5	8.6	1,234	0.4	22.8
<b>500-1,000</b>	1,413	0.8	-1.5	7.3	9,243	1.1	28.9
<b>More than 1,000</b>	980	0.5	-5.4	77.5	142,006	3.6	37.3
<b>All</b>	185,081	100.0	-1.0	100.0	971	0.8	21.1

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) 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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	1	0.3	0.0	0.1	0.0	7.5
10-20	0.0	0.1	5	0.6	0.0	0.3	0.0	3.9
20-30	0.0	0.1	11	0.7	0.0	0.8	0.0	5.2
30-40	0.0	0.2	16	0.5	0.0	1.2	0.0	7.4
40-50	-0.1	0.2	24	0.4	-0.1	1.8	0.0	10.6
50-75	-0.1	0.9	57	0.5	-0.2	6.5	0.1	13.6
75-100	-0.1	1.2	115	0.7	-0.2	7.0	0.1	15.9
100-200	-0.2	3.8	210	0.7	-0.8	22.7	0.1	18.6
200-500	-0.5	8.6	1,234	1.6	-0.5	20.9	0.4	22.8
500-1,000	-1.5	7.3	9,243	4.0	0.0	7.3	1.1	28.9
More than 1,000	-5.4	77.5	142,006	10.6	1.9	31.1	3.6	37.3
All	-1.0	100.0	971	4.0	0.0	100.0	0.8	21.1

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,331	6.7	7,146	0.4	534	0.2	6,612	0.5	7.5
10-20	21,402	11.6	19,224	1.9	744	0.4	18,480	2.2	3.9
20-30	23,605	12.8	31,428	3.4	1,618	0.9	29,810	4.0	5.2
30-40	17,155	9.3	43,936	3.4	3,212	1.2	40,724	4.0	7.3
40-50	14,004	7.6	56,805	3.6	6,017	1.9	50,788	4.0	10.6
50-75	28,403	15.4	77,968	10.0	10,562	6.7	67,406	10.9	13.6
75-100	18,884	10.2	109,779	9.4	17,320	7.3	92,459	9.9	15.8
100-200	32,894	17.8	173,572	25.8	32,037	23.4	141,535	26.4	18.5
200-500	12,505	6.8	343,254	19.4	77,030	21.4	266,224	18.9	22.4
500-1,000	1,413	0.8	834,606	5.3	231,879	7.3	602,727	4.8	27.8
More than 1,000	980	0.5	3,984,890	17.7	1,342,993	29.3	2,641,897	14.7	33.7
All	185,081	100.0	119,569	100.0	24,298	100.0	95,271	100.0	20.3

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) 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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	1	0.2	0.0	0.6	0.0	9.7
10-20	0.0	0.2	6	0.4	-0.1	2.1	0.0	7.7
20-30	-0.1	0.5	13	0.5	-0.1	3.6	0.0	7.9
30-40	-0.1	0.5	21	0.5	-0.1	3.7	0.1	8.9
40-50	-0.1	0.6	33	0.5	-0.2	5.0	0.1	12.5
50-75	-0.1	2.9	89	0.7	-0.5	16.1	0.1	16.2
75-100	-0.3	3.7	229	1.1	-0.4	13.5	0.2	19.5
100-200	-0.4	9.0	556	1.6	-0.6	22.9	0.3	21.8
200-500	-2.3	16.9	5,660	6.6	0.3	10.8	1.7	27.4
500-1,000	-4.4	6.6	25,870	9.8	0.2	2.9	3.0	34.1
More than 1,000	-7.8	58.8	210,532	14.4	1.7	18.6	5.1	40.3
All	-0.9	100.0	482	4.1	0.0	100.0	0.8	18.9

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,503	11.4	7,078	1.3	686	0.7	6,391	1.4	9.7
10-20	15,805	17.1	19,096	5.1	1,468	2.2	17,629	5.7	7.7
20-30	16,250	17.6	31,384	8.6	2,456	3.7	28,928	9.7	7.8
30-40	10,615	11.5	43,869	7.9	3,878	3.8	39,990	8.8	8.8
40-50	7,928	8.6	56,729	7.6	7,053	5.2	49,676	8.1	12.4
50-75	14,434	15.7	77,215	18.8	12,386	16.6	64,829	19.3	16.0
75-100	7,136	7.7	108,931	13.1	21,044	14.0	87,887	12.9	19.3
100-200	7,182	7.8	163,813	19.8	35,146	23.5	128,667	19.1	21.5
200-500	1,325	1.4	332,823	7.4	85,491	10.5	247,333	6.8	25.7
500-1,000	113	0.1	854,712	1.6	265,332	2.8	589,380	1.4	31.0
More than 1,000	124	0.1	4,168,069	8.7	1,467,400	16.9	2,700,668	6.9	35.2
All	92,243	100.0	64,274	100.0	11,672	100.0	52,602	100.0	18.2

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

<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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	1	0.4	0.0	0.0	0.0	3.4
10-20	0.0	0.0	2	1.7	0.0	0.0	0.0	0.7
20-30	0.0	0.0	6	1.1	0.0	0.0	0.0	1.7
30-40	0.0	0.0	9	0.5	0.0	0.1	0.0	3.9
40-50	0.0	0.0	14	0.4	0.0	0.3	0.0	6.8
50-75	0.0	0.2	26	0.3	-0.1	1.9	0.0	9.8
75-100	-0.1	0.3	48	0.3	-0.1	3.6	0.0	12.9
100-200	-0.1	1.8	103	0.3	-0.8	21.6	0.1	17.5
200-500	-0.3	6.0	693	0.9	-0.8	26.0	0.2	22.2
500-1,000	-1.3	7.8	7,709	3.4	-0.1	9.4	0.9	28.3
More than 1,000	-4.9	83.8	127,850	9.8	1.9	36.9	3.3	36.7
All	-1.2	100.0	2,063	4.1	0.0	100.0	0.9	23.2

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	688	1.1	6,097	0.0	209	0.0	5,888	0.0	3.4
10-20	1,499	2.5	19,794	0.2	127	0.0	19,667	0.3	0.6
20-30	2,194	3.7	31,819	0.5	529	0.0	31,291	0.7	1.7
30-40	2,349	3.9	44,228	0.8	1,728	0.1	42,500	0.9	3.9
40-50	2,718	4.5	56,849	1.1	3,860	0.4	52,989	1.4	6.8
50-75	7,498	12.5	79,400	4.4	7,781	1.9	71,619	5.1	9.8
75-100	8,047	13.4	111,057	6.6	14,218	3.8	96,838	7.4	12.8
100-200	21,846	36.3	178,477	28.6	31,088	22.4	147,390	30.4	17.4
200-500	10,713	17.8	345,048	27.1	75,926	26.8	269,122	27.2	22.0
500-1,000	1,252	2.1	831,972	7.7	228,098	9.4	603,873	7.1	27.4
More than 1,000	813	1.4	3,899,113	23.3	1,304,360	35.0	2,594,753	19.9	33.5
All	60,148	100.0	226,487	100.0	50,413	100.0	176,074	100.0	22.3

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) 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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	2	-0.2	0.0	-0.3	0.0	-11.5
10-20	0.0	0.0	0	0.0	0.1	-2.8	0.0	-10.8
20-30	0.0	0.4	4	-0.4	0.0	-1.5	0.0	-3.0
30-40	0.0	0.7	9	0.4	0.0	2.7	0.0	4.6
40-50	0.0	0.8	13	0.3	-0.1	5.1	0.0	8.5
50-75	0.0	2.7	22	0.2	-0.3	18.3	0.0	11.8
75-100	0.0	2.7	39	0.2	-0.3	18.8	0.0	15.2
100-200	-0.1	10.8	156	0.5	-0.4	35.2	0.1	18.9
200-500	-0.3	6.9	861	1.1	-0.1	10.2	0.3	23.3
500-1,000	-1.6	6.8	9,475	3.9	0.1	3.0	1.1	30.2
More than 1,000	-5.3	68.1	144,602	10.8	0.9	11.4	3.5	36.2
All	-0.3	100.0	162	1.7	0.0	100.0	0.2	13.4

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	971	3.3	8,597	0.4	-990	-0.3	9,587	0.5	-11.5
10-20	3,818	13.0	19,540	3.4	-2,117	-2.8	21,657	4.4	-10.8
20-30	4,801	16.3	31,378	6.9	-939	-1.6	32,317	8.2	-3.0
30-40	3,882	13.2	43,872	7.8	1,992	2.7	41,881	8.6	4.5
40-50	3,056	10.4	56,957	8.0	4,848	5.2	52,109	8.4	8.5
50-75	5,760	19.6	78,003	20.6	9,216	18.6	68,788	21.0	11.8
75-100	3,322	11.3	108,539	16.6	16,437	19.1	92,102	16.2	15.1
100-200	3,302	11.2	163,988	24.9	30,786	35.6	133,201	23.3	18.8
200-500	383	1.3	330,823	5.8	76,242	10.2	254,580	5.2	23.1
500-1,000	34	0.1	844,144	1.3	245,539	2.9	598,605	1.1	29.1
More than 1,000	22	0.1	4,086,953	4.2	1,333,909	10.4	2,753,044	3.3	32.6
All	29,417	100.0	73,995	100.0	9,721	100.0	64,274	100.0	13.1

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) 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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	2	-0.2	0.0	-0.1	0.0	-13.1
10-20	0.0	0.0	0	0.0	0.0	-0.5	0.0	-12.1
20-30	0.0	0.0	4	-0.3	0.0	-0.4	0.0	-4.1
30-40	0.0	0.1	9	0.7	0.0	0.3	0.0	3.2
40-50	0.0	0.1	13	0.3	0.0	0.8	0.0	7.5
50-75	0.0	0.2	21	0.2	-0.1	3.7	0.0	11.5
75-100	0.0	0.3	36	0.2	-0.2	4.6	0.0	14.3
100-200	-0.1	1.5	80	0.3	-0.7	21.3	0.1	17.9
200-500	-0.3	6.2	703	0.9	-0.7	24.6	0.2	22.3
500-1,000	-1.3	8.7	7,900	3.4	0.0	9.6	1.0	28.8
More than 1,000	-4.6	82.8	117,660	9.1	1.8	35.9	3.0	36.6
All	-1.0	100.0	1,302	3.7	0.0	100.0	0.8	21.8

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,189	2.2	8,303	0.1	-1,091	-0.1	9,393	0.2	-13.1
10-20	4,273	8.0	19,505	0.9	-2,359	-0.5	21,865	1.3	-12.1
20-30	5,386	10.1	31,457	1.9	-1,308	-0.4	32,765	2.5	-4.2
30-40	4,459	8.4	43,819	2.2	1,395	0.3	42,424	2.7	3.2
40-50	3,786	7.1	56,878	2.4	4,275	0.9	52,603	2.9	7.5
50-75	7,831	14.7	78,552	7.0	8,997	3.8	69,555	7.8	11.5
75-100	5,676	10.7	110,007	7.1	15,661	4.8	94,346	7.7	14.2
100-200	12,977	24.4	177,403	26.0	31,614	22.1	145,789	27.1	17.8
200-500	6,116	11.5	348,757	24.1	76,904	25.3	271,854	23.8	22.1
500-1,000	767	1.4	834,749	7.2	232,768	9.6	601,981	6.6	27.9
More than 1,000	488	0.9	3,871,421	21.3	1,300,723	34.1	2,570,698	17.9	33.6
All	53,254	100.0	166,279	100.0	34,925	100.0	131,354	100.0	21.0

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) 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 T16-0042**  
**Secretary Clinton's Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.1	0.0	3	1.9	0.0	0.0	0.1	2.7
10-20	-0.1	0.1	10	2.7	0.0	0.2	0.1	1.9
20-30	-0.1	0.2	17	2.5	0.0	0.7	0.1	2.3
30-40	-0.1	0.2	25	1.8	-0.1	1.0	0.1	3.3
40-50	-0.1	0.3	39	1.4	-0.1	1.3	0.1	4.9
50-75	-0.2	1.6	130	2.0	-0.3	5.5	0.2	8.4
75-100	-0.3	2.2	281	2.2	-0.4	7.4	0.3	12.0
100-200	-0.4	6.1	562	2.1	-1.1	20.5	0.3	16.1
200-500	-1.4	10.8	3,702	4.9	-0.4	16.0	1.1	23.1
500-1,000	-2.5	5.2	15,051	6.6	-0.1	5.9	1.8	29.3
More than 1,000	-7.3	72.9	217,641	14.0	2.4	41.2	4.8	38.9
All	-1.5	100.0	1,305	7.5	0.0	100.0	1.3	18.3

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

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,169	4.0	6,301	0.3	168	0.0	6,133	0.3	2.7
10-20	6,247	11.5	19,909	2.2	366	0.2	19,543	2.7	1.8
20-30	9,196	17.0	31,532	5.2	705	0.7	30,827	6.2	2.2
30-40	6,696	12.4	43,932	5.3	1,411	1.0	42,521	6.2	3.2
40-50	4,847	8.9	56,476	4.9	2,731	1.4	53,745	5.7	4.8
50-75	8,580	15.8	77,582	12.0	6,407	5.8	71,175	13.3	8.3
75-100	5,645	10.4	110,318	11.2	12,951	7.7	97,367	12.0	11.7
100-200	7,645	14.1	169,826	23.4	26,689	21.6	143,137	23.8	15.7
200-500	2,060	3.8	340,802	12.7	75,062	16.4	265,740	11.9	22.0
500-1,000	246	0.5	828,122	3.7	227,715	5.9	600,407	3.2	27.5
More than 1,000	237	0.4	4,546,624	19.4	1,551,571	38.9	2,995,052	15.4	34.1
All	54,189	100.0	102,296	100.0	17,454	100.0	84,841	100.0	17.1

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) 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.