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Table T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Lowest Quintile	47,879	27.5	0.0	0.2	4	0.0	4.1
Second Quintile	37,990	21.9	-0.1	0.5	15	0.0	8.1
Middle Quintile	34,343	19.8	-0.1	1.3	44	0.1	13.5
Fourth Quintile	28,544	16.4	-0.2	3.6	143	0.1	17.1
Top Quintile	23,785	13.7	-1.7	94.2	4,527	1.3	26.8
All	173,829	100.0	-0.9	100.0	657	0.7	20.5
Addendum							
80-90	12,240	7.0	-0.2	2.6	246	0.1	19.9
90-95	5,942	3.4	-0.3	3.3	642	0.3	21.9
95-99	4,467	2.6	-0.8	10.5	2,673	0.6	25.7
Top 1 Percent	1,136	0.7	-5.0	77.8	78,284	3.4	36.2
Top 0.1 Percent	116	0.1	-7.6	52.9	519,741	5.0	39.2

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(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% \$23,099; 40% \$45,153; 60% \$80,760; 80% \$142,601; 90% \$209,113; 95% \$295,756; 99% \$732,323; 99.9% \$3,769,396.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.0	0.2	4	0.8	0.0	0.9	0.0	4.1	
Second Quintile	-0.1	0.5	15	0.5	-0.1	3.3	0.0	8.1	
Middle Quintile	-0.1	1.3	44	0.5	-0.3	9.3	0.1	13.5	
Fourth Quintile	-0.2	3.6	143	0.8	-0.5	16.9	0.1	17.1	
Top Quintile	-1.7	94.2	4,527	5.1	0.9	69.4	1.3	26.8	
All	-0.9	100.0	657	3.7	0.0	100.0	0.7	20.5	
Addendum									
80-90	-0.2	2.6	246	0.7	-0.4	13.6	0.1	19.9	
90-95	-0.3	3.3	642	1.2	-0.3	10.4	0.3	21.9	
95-99	-0.8	10.5	2,673	2.5	-0.2	15.5	0.6	25.7	
Top 1 Percent	-5.0	77.8	78,284	10.2	1.8	30.0	3.4	36.2	
Top 0.1 Percent	-7.6	52.9	519,741	14.5	1.4	14.9	5.0	39.2	

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

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	47,879	27.5	13,803	4.2	567	0.9	13,236	5.1	4.1
Second Quintile	37,990	21.9	34,516	8.4	2,788	3.4	31,728	9.6	8.1
Middle Quintile	34,343	19.8	63,951	14.1	8,601	9.6	55,349	15.2	13.5
Fourth Quintile	28,544	16.4	111,604	20.4	18,889	17.4	92,715	21.1	16.9
Top Quintile	23,785	13.7	348,723	53.1	89,079	68.5	259,644	49.3	25.5
All	173,829	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8
Addendum									
80-90	12,240	7.0	178,576	14.0	35,300	14.0	143,276	14.0	19.8
90-95	5,942	3.4	255,607	9.7	55,335	10.6	200,272	9.5	21.7
95-99	4,467	2.6	433,123	12.4	108,510	15.7	324,612	11.6	25.1
Top 1 Percent	1,136	0.7	2,337,703	17.0	768,816	28.2	1,568,888	14.2	32.9
Top 0.1 Percent	116	0.1	10,462,318	7.8	3,581,433	13.5	6,880,885	6.4	34.2

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(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% \$23,099; 40% \$45,153; 60% \$80,760; 80% \$142,601; 90% \$209,113; 95% \$295,756; 99% \$732,323; 99.9% \$3,769,396.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	3	5.2	0.0	0.1	0.0	0.5
Second Quintile	0.0	0.4	11	0.5	-0.1	2.4	0.0	6.8
Middle Quintile	-0.1	0.9	29	0.4	-0.2	7.4	0.1	12.2
Fourth Quintile	-0.1	2.0	72	0.5	-0.5	16.3	0.1	16.6
Top Quintile	-1.7	96.4	3,651	4.9	0.8	73.7	1.2	26.4
All	-0.9	100.0	657	3.7	0.0	100.0	0.7	20.5
Addendum								
80-90	-0.2	2.6	191	0.6	-0.4	14.6	0.1	19.7
90-95	-0.3	3.2	485	1.0	-0.3	11.3	0.2	21.7
95-99	-0.8	11.2	2,214	2.4	-0.2	16.9	0.6	25.3
Top 1 Percent	-4.9	79.5	68,654	10.1	1.8	30.9	3.3	36.0
Top 0.1 Percent	-7.5	55.2	460,021	14.5	1.5	15.6	5.0	39.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	38,497	22.2	12,878	3.2	55	0.1	12,824	3.9	0.4
Second Quintile	36,782	21.2	30,353	7.2	2,044	2.4	28,308	8.3	6.7
Middle Quintile	34,675	20.0	56,147	12.5	6,814	7.6	49,332	13.7	12.1
Fourth Quintile	32,401	18.6	97,315	20.2	16,044	16.8	81,271	21.0	16.5
Top Quintile	30,186	17.4	296,042	57.2	74,636	72.8	221,405	53.3	25.2
All	#####	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8
Addendum									
80-90	15,551	9.0	152,577	15.2	29,924	15.1	122,653	15.2	19.6
90-95	7,554	4.4	220,502	10.7	47,393	11.6	173,109	10.4	21.5
95-99	5,758	3.3	372,737	13.7	91,923	17.1	280,814	12.9	24.7
Top 1 Percent	1,323	0.8	2,079,680	17.6	680,449	29.1	1,399,232	14.8	32.7
Top 0.1 Percent	137	0.1	9,283,821	8.2	3,177,467	14.1	6,106,354	6.7	34.2

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.3	3	0.5	-0.1	2.2	0.0	6.3
Second Quintile	-0.1	0.9	11	0.6	-0.2	6.0	0.1	8.4
Middle Quintile	-0.1	1.9	29	0.5	-0.4	13.4	0.1	13.3
Fourth Quintile	-0.1	3.9	80	0.6	-0.7	21.9	0.1	18.0
Top Quintile	-2.1	92.6	2,869	6.2	1.3	56.3	1.6	26.9
All	-0.8	100.0	304	3.7	0.0	100.0	0.7	18.6
Addendum								
80-90	-0.3	5.3	278	1.2	-0.4	15.5	0.3	21.0
90-95	-0.7	6.0	807	2.4	-0.1	9.0	0.5	22.5
95-99	-1.6	15.2	3,068	4.8	0.1	11.8	1.2	26.3
Top 1 Percent	-7.2	66.2	75,148	13.4	1.7	20.0	4.7	39.6
Top 0.1 Percent	-8.9	42.4	381,794	16.1	1.2	10.9	5.7	41.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,766	29.4	10,035	6.4	624	2.2	9,411	7.3	6.2
Second Quintile	22,108	25.2	24,069	13.2	2,009	6.2	22,059	14.8	8.4
Middle Quintile	17,639	20.1	42,659	18.7	5,653	13.8	37,006	19.8	13.3
Fourth Quintile	12,926	14.7	70,611	22.7	12,606	22.6	58,005	22.7	17.9
Top Quintile	8,614	9.8	181,705	38.9	46,017	55.0	135,688	35.4	25.3
All	87,711	100.0	45,893	100.0	8,225	100.0	37,668	100.0	17.9
Addendum									
80-90	5,088	5.8	108,474	13.7	22,486	15.9	85,988	13.2	20.7
90-95	1,969	2.2	152,771	7.5	33,483	9.1	119,288	7.1	21.9
95-99	1,322	1.5	253,026	8.3	63,438	11.6	189,588	7.6	25.1
Top 1 Percent	235	0.3	1,608,496	9.4	562,538	18.3	1,045,958	7.4	35.0
Top 0.1 Percent	30	0.0	6,666,394	4.9	2,376,444	9.8	4,289,950	3.8	35.7

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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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.0	0.0	4	-1.3	0.0	-0.1	0.0	-1.4	
Second Quintile	0.0	0.1	13	0.5	0.0	0.8	0.0	6.1	
Middle Quintile	-0.1	0.4	32	0.4	-0.1	4.1	0.0	11.3	
Fourth Quintile	-0.1	1.4	71	0.4	-0.5	13.4	0.1	15.8	
Top Quintile	-1.5	97.9	3,965	4.5	0.6	81.6	1.1	26.3	
All	-1.0	100.0	1,369	3.7	0.0	100.0	0.8	22.3	
Addendum									
80-90	-0.1	1.7	142	0.4	-0.5	14.4	0.1	19.2	
90-95	-0.2	2.4	371	0.7	-0.4	12.4	0.2	21.5	
95-99	-0.6	10.4	1,982	2.0	-0.3	19.6	0.5	25.1	
Top 1 Percent	-4.5	83.5	65,080	9.3	1.8	35.2	3.0	35.3	
Top 0.1 Percent	-7.2	58.1	476,209	14.1	1.5	17.0	4.8	38.7	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	4,850	8.3	19,346	0.9	-281	-0.1	19,627	1.2	-1.5
Second Quintile	6,628	11.3	42,761	2.9	2,608	0.8	40,153	3.4	6.1
Middle Quintile	10,936	18.7	74,121	8.1	8,333	4.3	65,788	9.2	11.2
Fourth Quintile	15,788	27.0	119,373	18.9	18,732	13.8	100,640	20.3	15.7
Top Quintile	19,776	33.8	349,461	69.4	87,842	81.0	261,619	66.2	25.1
All	58,490	100.0	170,228	100.0	36,656	100.0	133,573	100.0	21.5
Addendum									
80-90	9,383	16.0	178,045	16.8	34,059	14.9	143,985	17.3	19.1
90-95	5,166	8.8	248,698	12.9	53,090	12.8	195,608	12.9	21.4
95-99	4,200	7.2	414,107	17.5	101,760	19.9	312,347	16.8	24.6
Top 1 Percent	1,027	1.8	2,158,374	22.3	697,206	33.4	1,461,168	19.2	32.3
Top 0.1 Percent	98	0.2	9,986,334	9.8	3,386,834	15.4	6,599,500	8.3	33.9

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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.5	2	-0.1	0.2	-8.0	0.0	-9.4
Second Quintile	0.0	2.2	10	0.6	-0.1	7.0	0.0	4.0
Middle Quintile	0.0	3.8	23	0.3	-0.4	24.2	0.0	11.4
Fourth Quintile	-0.1	4.7	50	0.3	-0.5	31.6	0.1	16.9
Top Quintile	-1.3	88.6	2,352	4.0	0.9	45.1	1.0	25.5
All	-0.3	100.0	131	2.0	0.0	100.0	0.2	11.9
Addendum								
80-90	-0.2	5.9	248	0.8	-0.2	14.7	0.2	20.7
90-95	-0.2	3.0	354	0.8	-0.1	7.8	0.2	22.4
95-99	-0.6	7.2	1,614	1.9	0.0	7.5	0.5	25.2
Top 1 Percent	-5.1	72.6	81,794	10.4	1.2	15.3	3.4	36.2
Top 0.1 Percent	-7.1	54.9	554,993	13.6	0.9	9.1	4.7	39.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,515	30.5	18,505	10.2	-1,746	-8.2	20,251	12.6	-9.4
Second Quintile	7,500	30.4	38,112	20.9	1,510	7.1	36,601	22.7	4.0
Middle Quintile	5,360	21.7	64,962	25.5	7,355	24.6	57,607	25.6	11.3
Fourth Quintile	3,029	12.3	100,864	22.3	16,988	32.2	83,876	21.0	16.8
Top Quintile	1,215	4.9	237,758	21.1	58,260	44.3	179,498	18.1	24.5
All	24,670	100.0	55,431	100.0	6,485	100.0	48,946	100.0	11.7
Addendum									
80-90	771	3.1	149,639	8.4	30,787	14.8	118,852	7.6	20.6
90-95	272	1.1	207,057	4.1	46,094	7.8	160,963	3.6	22.3
95-99	143	0.6	336,537	3.5	83,174	7.5	253,363	3.0	24.7
Top 1 Percent	29	0.1	2,409,594	5.0	789,554	14.1	1,620,040	3.8	32.8
Top 0.1 Percent	3	0.0	11,880,993	2.8	4,076,329	8.1	7,804,664	2.1	34.3

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	3	-0.2	0.1	-1.3	0.0	-8.9
Second Quintile	0.0	0.3	12	0.6	0.0	1.4	0.0	4.4
Middle Quintile	0.0	0.6	28	0.3	-0.2	7.1	0.0	12.3
Fourth Quintile	-0.1	1.4	64	0.3	-0.5	16.4	0.1	17.0
Top Quintile	-1.6	97.5	4,634	4.5	0.7	76.2	1.2	27.1
All	-0.9	100.0	890	3.5	0.0	100.0	0.7	20.8
Addendum								
80-90	-0.1	1.4	134	0.3	-0.5	14.3	0.1	20.0
90-95	-0.2	2.6	516	0.8	-0.3	11.0	0.2	22.3
95-99	-0.8	12.6	2,990	2.4	-0.2	18.1	0.6	26.3
Top 1 Percent	-4.4	80.8	74,958	9.0	1.7	32.9	3.0	35.9
Top 0.1 Percent	-7.2	57.2	548,935	14.0	1.4	15.5	4.8	38.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,327	20.5	19,469	3.1	-1,739	-1.4	21,208	4.2	-8.9
Second Quintile	10,344	20.5	42,279	6.8	1,867	1.5	40,412	8.1	4.4
Middle Quintile	10,170	20.1	77,037	12.1	9,423	7.4	67,614	13.3	12.2
Fourth Quintile	9,916	19.6	131,023	20.1	22,156	16.9	108,867	20.9	16.9
Top Quintile	9,461	18.7	399,807	58.4	103,864	75.5	295,943	54.1	26.0
All	50,501	100.0	128,300	100.0	25,774	100.0	102,526	100.0	20.1
Addendum									
80-90	4,775	9.5	201,505	14.9	40,251	14.8	161,253	14.9	20.0
90-95	2,303	4.6	287,776	10.2	63,630	11.3	224,146	10.0	22.1
95-99	1,898	3.8	486,965	14.3	125,214	18.3	361,751	13.3	25.7
Top 1 Percent	485	1.0	2,543,942	19.0	837,947	31.2	1,705,996	16.0	32.9
Top 0.1 Percent	47	0.1	11,501,078	8.3	3,910,765	14.1	7,590,312	6.9	34.0

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

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$16,114; 40% \$30,188; 60% \$52,080; 80% \$86,603; 90% \$125,539; 95% \$174,819; 99% \$419,094; 99.9% \$2,163,747.

(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 T16-0041
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.1	0.1	6	3.7	0.0	0.2	0.1	1.3
Second Quintile	-0.1	0.4	14	2.5	-0.1	1.1	0.1	2.3
Middle Quintile	-0.1	1.0	44	1.6	-0.3	4.5	0.1	5.6
Fourth Quintile	-0.2	2.6	141	1.4	-0.7	12.6	0.2	11.5
Top Quintile	-2.9	95.5	6,290	8.8	1.1	81.2	2.2	27.0
All	-1.5	100.0	973	7.4	0.0	100.0	1.2	18.2
Addendum								
80-90	-0.4	3.6	444	2.0	-0.7	12.4	0.3	16.7
90-95	-0.7	4.3	1,163	3.0	-0.4	10.1	0.6	20.0
95-99	-1.6	10.7	4,037	5.2	-0.3	14.8	1.2	24.7
Top 1 Percent	-6.8	76.9	98,079	13.6	2.4	43.9	4.6	37.9
Top 0.1 Percent	-8.7	51.6	490,389	16.3	1.9	25.2	5.7	40.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2017 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,887	16.3	12,234	2.5	158	0.2	12,076	3.0	1.3
Second Quintile	11,510	27.2	25,865	9.0	577	1.2	25,287	10.5	2.2
Middle Quintile	9,652	22.8	49,515	14.4	2,746	4.7	46,769	16.4	5.6
Fourth Quintile	7,619	18.0	86,891	19.9	9,830	13.3	77,061	21.3	11.3
Top Quintile	6,265	14.8	288,956	54.5	71,852	80.1	217,104	49.3	24.9
All	42,388	100.0	78,386	100.0	13,251	100.0	65,135	100.0	16.9
Addendum									
80-90	3,315	7.8	135,058	13.5	22,149	13.1	112,909	13.6	16.4
90-95	1,534	3.6	197,748	9.1	38,445	10.5	159,303	8.9	19.4
95-99	1,092	2.6	330,890	10.9	77,607	15.1	253,283	10.0	23.5
Top 1 Percent	324	0.8	2,156,237	21.0	719,927	41.5	1,436,310	16.8	33.4
Top 0.1 Percent	43	0.1	8,646,252	11.3	3,003,241	23.2	5,643,011	8.9	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

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