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Table T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Summary Table

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change (\$) | Average Federal Tax Rate ⁴ | |
|---|--------------------|------------------|---|-----------------------------------|---------------------------------|---------------------------------------|--------------------|
| | Number (thousands) | Percent of Total | | | | Change (%) Points) | Under the Proposal |
| Less than 10 | 14,725 | 8.5 | 0.0 | 0.0 | 1 | 0.0 | 7.7 |
| 10-20 | 25,414 | 14.6 | 0.0 | 0.1 | 5 | 0.0 | 3.4 |
| 20-30 | 22,395 | 12.9 | 0.0 | 0.2 | 9 | 0.0 | 5.3 |
| 30-40 | 16,134 | 9.3 | -0.1 | 0.2 | 16 | 0.0 | 8.4 |
| 40-50 | 13,207 | 7.6 | -0.1 | 0.3 | 24 | 0.1 | 11.1 |
| 50-75 | 24,054 | 13.8 | -0.1 | 1.0 | 45 | 0.1 | 13.5 |
| 75-100 | 16,257 | 9.4 | -0.1 | 1.5 | 106 | 0.1 | 15.9 |
| 100-200 | 27,725 | 16.0 | -0.2 | 4.6 | 189 | 0.1 | 18.7 |
| 200-500 | 10,572 | 6.1 | -0.5 | 9.8 | 1,060 | 0.4 | 23.1 |
| 500-1,000 | 1,332 | 0.8 | -1.5 | 8.9 | 7,646 | 1.1 | 28.7 |
| More than 1,000 | 727 | 0.4 | -5.5 | 73.2 | 115,135 | 3.7 | 37.2 |
| All | 173,829 | 100.0 | -0.9 | 100.0 | 657 | 0.7 | 20.5 |

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) 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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.0 | 1 | 0.3 | 0.0 | 0.2 | 0.0 | 7.7 |
| 10-20 | 0.0 | 0.1 | 5 | 1.0 | 0.0 | 0.4 | 0.0 | 3.4 |
| 20-30 | 0.0 | 0.2 | 9 | 0.7 | 0.0 | 1.0 | 0.0 | 5.3 |
| 30-40 | -0.1 | 0.2 | 16 | 0.5 | -0.1 | 1.5 | 0.0 | 8.4 |
| 40-50 | -0.1 | 0.3 | 24 | 0.5 | -0.1 | 2.1 | 0.1 | 11.1 |
| 50-75 | -0.1 | 1.0 | 45 | 0.5 | -0.2 | 6.5 | 0.1 | 13.5 |
| 75-100 | -0.1 | 1.5 | 106 | 0.7 | -0.2 | 7.3 | 0.1 | 15.9 |
| 100-200 | -0.2 | 4.6 | 189 | 0.7 | -0.7 | 23.4 | 0.1 | 18.7 |
| 200-500 | -0.5 | 9.8 | 1,060 | 1.6 | -0.5 | 22.4 | 0.4 | 23.1 |
| 500-1,000 | -1.5 | 8.9 | 7,646 | 3.9 | 0.0 | 8.4 | 1.1 | 28.7 |
| More than 1,000 | -5.5 | 73.2 | 115,135 | 10.9 | 1.7 | 26.5 | 3.7 | 37.2 |
| All | -0.9 | 100.0 | 657 | 3.7 | 0.0 | 100.0 | 0.7 | 20.5 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 14,725 | 8.5 | 5,917 | 0.6 | 453 | 0.2 | 5,464 | 0.6 | 7.7 |
| 10-20 | 25,414 | 14.6 | 15,736 | 2.6 | 523 | 0.4 | 15,212 | 3.1 | 3.3 |
| 20-30 | 22,395 | 12.9 | 25,818 | 3.7 | 1,352 | 1.0 | 24,466 | 4.4 | 5.2 |
| 30-40 | 16,134 | 9.3 | 36,366 | 3.8 | 3,049 | 1.6 | 33,318 | 4.3 | 8.4 |
| 40-50 | 13,207 | 7.6 | 46,824 | 4.0 | 5,164 | 2.2 | 41,660 | 4.4 | 11.0 |
| 50-75 | 24,054 | 13.8 | 64,427 | 9.9 | 8,640 | 6.7 | 55,787 | 10.7 | 13.4 |
| 75-100 | 16,257 | 9.4 | 90,606 | 9.4 | 14,338 | 7.5 | 76,268 | 9.9 | 15.8 |
| 100-200 | 27,725 | 16.0 | 144,813 | 25.7 | 26,822 | 24.0 | 117,990 | 26.1 | 18.5 |
| 200-500 | 10,572 | 6.1 | 294,461 | 19.9 | 66,953 | 22.9 | 227,508 | 19.2 | 22.7 |
| 500-1,000 | 1,332 | 0.8 | 702,881 | 6.0 | 194,197 | 8.4 | 508,684 | 5.4 | 27.6 |
| More than 1,000 | 727 | 0.4 | 3,152,612 | 14.7 | 1,056,303 | 24.8 | 2,096,310 | 12.2 | 33.5 |
| All | 173,829 | 100.0 | 89,870 | 100.0 | 17,793 | 100.0 | 72,078 | 100.0 | 19.8 |

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) 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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Single Tax Units

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.1 | 1 | 0.2 | 0.0 | 1.0 | 0.0 | 9.5 |
| 10-20 | 0.0 | 0.5 | 6 | 0.7 | -0.1 | 2.6 | 0.0 | 6.4 |
| 20-30 | -0.1 | 0.6 | 11 | 0.5 | -0.1 | 4.4 | 0.0 | 8.7 |
| 30-40 | -0.1 | 0.8 | 21 | 0.5 | -0.2 | 5.3 | 0.1 | 11.6 |
| 40-50 | -0.1 | 0.9 | 31 | 0.5 | -0.2 | 6.5 | 0.1 | 14.0 |
| 50-75 | -0.1 | 2.8 | 66 | 0.6 | -0.5 | 16.1 | 0.1 | 16.9 |
| 75-100 | -0.3 | 4.5 | 212 | 1.2 | -0.3 | 13.5 | 0.2 | 20.0 |
| 100-200 | -0.5 | 10.1 | 514 | 1.8 | -0.4 | 21.0 | 0.4 | 21.9 |
| 200-500 | -2.1 | 16.6 | 4,494 | 6.1 | 0.2 | 10.3 | 1.6 | 27.6 |
| 500-1,000 | -3.7 | 7.6 | 18,088 | 8.2 | 0.2 | 3.6 | 2.5 | 33.4 |
| More than 1,000 | -8.2 | 55.2 | 170,612 | 14.5 | 1.5 | 15.5 | 5.3 | 41.4 |
| All | -0.8 | 100.0 | 304 | 3.7 | 0.0 | 100.0 | 0.7 | 18.6 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 12,785 | 14.6 | 5,870 | 1.9 | 555 | 1.0 | 5,316 | 2.1 | 9.5 |
| 10-20 | 19,497 | 22.2 | 15,598 | 7.6 | 985 | 2.7 | 14,613 | 8.6 | 6.3 |
| 20-30 | 14,747 | 16.8 | 25,680 | 9.4 | 2,233 | 4.6 | 23,447 | 10.5 | 8.7 |
| 30-40 | 9,363 | 10.7 | 36,329 | 8.5 | 4,204 | 5.5 | 32,125 | 9.1 | 11.6 |
| 40-50 | 7,416 | 8.5 | 46,854 | 8.6 | 6,517 | 6.7 | 40,337 | 9.1 | 13.9 |
| 50-75 | 11,160 | 12.7 | 63,889 | 17.7 | 10,719 | 16.6 | 53,170 | 18.0 | 16.8 |
| 75-100 | 5,639 | 6.4 | 89,647 | 12.6 | 17,680 | 13.8 | 71,967 | 12.3 | 19.7 |
| 100-200 | 5,264 | 6.0 | 136,164 | 17.8 | 29,343 | 21.4 | 106,820 | 17.0 | 21.6 |
| 200-500 | 984 | 1.1 | 283,971 | 6.9 | 73,965 | 10.1 | 210,006 | 6.3 | 26.1 |
| 500-1,000 | 112 | 0.1 | 714,264 | 2.0 | 220,166 | 3.4 | 494,098 | 1.7 | 30.8 |
| More than 1,000 | 86 | 0.1 | 3,250,534 | 7.0 | 1,173,652 | 14.1 | 2,076,882 | 5.4 | 36.1 |
| All | 87,711 | 100.0 | 45,893 | 100.0 | 8,225 | 100.0 | 37,668 | 100.0 | 17.9 |

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) 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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.0 | 1 | 0.7 | 0.0 | 0.0 | 0.0 | 2.3 |
| 10-20 | 0.0 | 0.0 | 2 | 2.7 | 0.0 | 0.0 | 0.0 | 0.5 |
| 20-30 | 0.0 | 0.0 | 5 | 2.9 | 0.0 | 0.0 | 0.0 | 0.7 |
| 30-40 | 0.0 | 0.0 | 10 | 0.8 | 0.0 | 0.2 | 0.0 | 3.4 |
| 40-50 | 0.0 | 0.1 | 17 | 0.6 | 0.0 | 0.4 | 0.0 | 6.5 |
| 50-75 | -0.1 | 0.3 | 30 | 0.5 | -0.1 | 2.2 | 0.1 | 9.7 |
| 75-100 | -0.1 | 0.5 | 51 | 0.4 | -0.1 | 4.4 | 0.1 | 13.3 |
| 100-200 | -0.1 | 2.7 | 106 | 0.4 | -0.8 | 23.6 | 0.1 | 17.7 |
| 200-500 | -0.3 | 8.1 | 696 | 1.1 | -0.7 | 27.8 | 0.2 | 22.6 |
| 500-1,000 | -1.3 | 9.8 | 6,620 | 3.5 | 0.0 | 10.5 | 0.9 | 28.2 |
| More than 1,000 | -5.0 | 78.5 | 103,041 | 10.1 | 1.8 | 30.7 | 3.4 | 36.5 |
| All | -1.0 | 100.0 | 1,369 | 3.7 | 0.0 | 100.0 | 0.8 | 22.3 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 832 | 1.4 | 5,193 | 0.0 | 118 | 0.0 | 5,075 | 0.1 | 2.3 |
| 10-20 | 1,854 | 3.2 | 16,319 | 0.3 | 81 | 0.0 | 16,238 | 0.4 | 0.5 |
| 20-30 | 2,841 | 4.9 | 26,207 | 0.8 | 178 | 0.0 | 26,030 | 1.0 | 0.7 |
| 30-40 | 2,893 | 5.0 | 36,583 | 1.1 | 1,244 | 0.2 | 35,339 | 1.3 | 3.4 |
| 40-50 | 2,807 | 4.8 | 46,968 | 1.3 | 3,035 | 0.4 | 43,933 | 1.6 | 6.5 |
| 50-75 | 7,746 | 13.2 | 65,408 | 5.1 | 6,330 | 2.3 | 59,077 | 5.9 | 9.7 |
| 75-100 | 7,990 | 13.7 | 91,464 | 7.3 | 12,118 | 4.5 | 79,346 | 8.1 | 13.3 |
| 100-200 | 19,969 | 34.1 | 148,093 | 29.7 | 26,171 | 24.4 | 121,923 | 31.2 | 17.7 |
| 200-500 | 9,257 | 15.8 | 295,938 | 27.5 | 66,147 | 28.6 | 229,792 | 27.2 | 22.4 |
| 500-1,000 | 1,180 | 2.0 | 701,505 | 8.3 | 191,330 | 10.5 | 510,175 | 7.7 | 27.3 |
| More than 1,000 | 610 | 1.0 | 3,073,296 | 18.8 | 1,017,245 | 28.9 | 2,056,051 | 16.1 | 33.1 |
| All | 58,490 | 100.0 | 170,228 | 100.0 | 36,656 | 100.0 | 133,573 | 100.0 | 21.5 |

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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Head of Household Tax Units

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (%) Points) | Under the Proposal | Change (%) Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.0 | 1 | -0.2 | 0.0 | -0.4 | 0.0 | -9.6 |
| 10-20 | 0.0 | 0.1 | 1 | -0.1 | 0.1 | -4.0 | 0.0 | -10.8 |
| 20-30 | 0.0 | 0.7 | 5 | -0.5 | 0.1 | -2.7 | 0.0 | -3.9 |
| 30-40 | 0.0 | 1.0 | 9 | 0.8 | 0.0 | 2.6 | 0.0 | 3.3 |
| 40-50 | 0.0 | 1.1 | 14 | 0.4 | -0.1 | 5.5 | 0.0 | 7.1 |
| 50-75 | 0.0 | 3.1 | 22 | 0.3 | -0.3 | 19.6 | 0.0 | 11.1 |
| 75-100 | -0.1 | 3.0 | 41 | 0.3 | -0.3 | 19.0 | 0.1 | 14.9 |
| 100-200 | -0.1 | 10.1 | 158 | 0.6 | -0.5 | 33.1 | 0.1 | 19.1 |
| 200-500 | -0.4 | 6.3 | 766 | 1.2 | -0.1 | 10.8 | 0.3 | 23.8 |
| 500-1,000 | -1.5 | 6.0 | 7,706 | 3.8 | 0.1 | 3.3 | 1.1 | 30.1 |
| More than 1,000 | -5.7 | 68.5 | 148,739 | 11.3 | 1.1 | 13.3 | 3.8 | 37.0 |
| All | -0.3 | 100.0 | 131 | 2.0 | 0.0 | 100.0 | 0.2 | 11.9 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 959 | 3.9 | 7,168 | 0.5 | -686 | -0.4 | 7,854 | 0.6 | -9.6 |
| 10-20 | 3,766 | 15.3 | 16,157 | 4.5 | -1,753 | -4.1 | 17,909 | 5.6 | -10.9 |
| 20-30 | 4,453 | 18.1 | 26,009 | 8.5 | -1,009 | -2.8 | 27,018 | 10.0 | -3.9 |
| 30-40 | 3,539 | 14.3 | 36,280 | 9.4 | 1,191 | 2.6 | 35,089 | 10.3 | 3.3 |
| 40-50 | 2,688 | 10.9 | 46,602 | 9.2 | 3,312 | 5.6 | 43,290 | 9.6 | 7.1 |
| 50-75 | 4,524 | 18.3 | 64,033 | 21.2 | 7,057 | 20.0 | 56,976 | 21.4 | 11.0 |
| 75-100 | 2,310 | 9.4 | 89,869 | 15.2 | 13,343 | 19.3 | 76,526 | 14.6 | 14.9 |
| 100-200 | 2,074 | 8.4 | 136,176 | 20.7 | 25,889 | 33.6 | 110,287 | 19.0 | 19.0 |
| 200-500 | 265 | 1.1 | 279,960 | 5.4 | 65,797 | 10.9 | 214,163 | 4.7 | 23.5 |
| 500-1,000 | 25 | 0.1 | 702,819 | 1.3 | 203,742 | 3.2 | 499,077 | 1.0 | 29.0 |
| More than 1,000 | 15 | 0.1 | 3,944,145 | 4.3 | 1,311,786 | 12.2 | 2,632,359 | 3.2 | 33.3 |
| All | 24,670 | 100.0 | 55,431 | 100.0 | 6,485 | 100.0 | 48,946 | 100.0 | 11.7 |

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 <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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Tax Units with Children

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.0 | 1 | -0.2 | 0.0 | -0.1 | 0.0 | -11.4 |
| 10-20 | 0.0 | 0.0 | 1 | -0.1 | 0.0 | -0.7 | 0.0 | -11.9 |
| 20-30 | 0.0 | 0.1 | 5 | -0.4 | 0.0 | -0.5 | 0.0 | -4.9 |
| 30-40 | 0.0 | 0.1 | 9 | 1.4 | 0.0 | 0.2 | 0.0 | 1.8 |
| 40-50 | 0.0 | 0.1 | 14 | 0.5 | 0.0 | 0.8 | 0.0 | 6.2 |
| 50-75 | 0.0 | 0.4 | 22 | 0.3 | -0.1 | 3.6 | 0.0 | 10.5 |
| 75-100 | -0.1 | 0.5 | 38 | 0.3 | -0.2 | 5.0 | 0.0 | 13.9 |
| 100-200 | -0.1 | 2.1 | 78 | 0.3 | -0.7 | 23.1 | 0.1 | 17.8 |
| 200-500 | -0.3 | 8.5 | 703 | 1.1 | -0.7 | 27.3 | 0.2 | 22.7 |
| 500-1,000 | -1.3 | 10.5 | 6,506 | 3.4 | 0.0 | 10.7 | 0.9 | 28.5 |
| More than 1,000 | -4.7 | 77.8 | 95,258 | 9.3 | 1.6 | 30.4 | 3.1 | 36.4 |
| All | -0.9 | 100.0 | 890 | 3.5 | 0.0 | 100.0 | 0.7 | 20.8 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 1,271 | 2.5 | 6,855 | 0.1 | -785 | -0.1 | 7,640 | 0.2 | -11.5 |
| 10-20 | 4,584 | 9.1 | 16,139 | 1.1 | -1,923 | -0.7 | 18,062 | 1.6 | -11.9 |
| 20-30 | 5,580 | 11.1 | 26,059 | 2.2 | -1,284 | -0.6 | 27,343 | 3.0 | -4.9 |
| 30-40 | 4,445 | 8.8 | 36,361 | 2.5 | 658 | 0.2 | 35,703 | 3.1 | 1.8 |
| 40-50 | 3,574 | 7.1 | 46,663 | 2.6 | 2,878 | 0.8 | 43,785 | 3.0 | 6.2 |
| 50-75 | 7,111 | 14.1 | 64,555 | 7.1 | 6,745 | 3.7 | 57,810 | 7.9 | 10.5 |
| 75-100 | 5,269 | 10.4 | 91,156 | 7.4 | 12,664 | 5.1 | 78,492 | 8.0 | 13.9 |
| 100-200 | 11,874 | 23.5 | 147,810 | 27.1 | 26,157 | 23.9 | 121,653 | 27.9 | 17.7 |
| 200-500 | 5,419 | 10.7 | 299,242 | 25.0 | 67,147 | 28.0 | 232,094 | 24.3 | 22.4 |
| 500-1,000 | 723 | 1.4 | 699,507 | 7.8 | 192,825 | 10.7 | 506,682 | 7.1 | 27.6 |
| More than 1,000 | 367 | 0.7 | 3,062,567 | 17.4 | 1,019,907 | 28.8 | 2,042,660 | 14.5 | 33.3 |
| All | 50,501 | 100.0 | 128,300 | 100.0 | 25,774 | 100.0 | 102,526 | 100.0 | 20.1 |

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) 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 T16-0040
Secretary Clinton's Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Elderly Tax Units

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Percent Change in After-Tax Income ³ | Share of Total Federal Tax Change | Average Federal Tax Change | | Share of Federal Taxes | | Average Federal Tax Rate ⁴ | |
|---|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
| | | | Dollars | Percent | Change (% Points) | Under the Proposal | Change (% Points) | Under the Proposal |
| Less than 10 | 0.0 | 0.0 | 2 | 2.0 | 0.0 | 0.0 | 0.0 | 1.9 |
| 10-20 | -0.1 | 0.2 | 10 | 4.8 | 0.0 | 0.3 | 0.1 | 1.4 |
| 20-30 | -0.1 | 0.2 | 14 | 2.3 | 0.0 | 0.7 | 0.1 | 2.4 |
| 30-40 | -0.1 | 0.3 | 27 | 1.9 | -0.1 | 1.1 | 0.1 | 3.9 |
| 40-50 | -0.1 | 0.4 | 44 | 1.7 | -0.1 | 1.5 | 0.1 | 5.6 |
| 50-75 | -0.2 | 1.5 | 101 | 2.0 | -0.3 | 5.2 | 0.2 | 8.2 |
| 75-100 | -0.4 | 2.8 | 285 | 2.7 | -0.3 | 7.3 | 0.3 | 12.0 |
| 100-200 | -0.5 | 7.1 | 553 | 2.4 | -1.0 | 20.5 | 0.4 | 16.5 |
| 200-500 | -1.3 | 11.4 | 2,987 | 4.6 | -0.5 | 17.8 | 1.0 | 23.5 |
| 500-1,000 | -2.5 | 7.0 | 13,105 | 6.6 | -0.1 | 7.8 | 1.8 | 29.5 |
| More than 1,000 | -7.5 | 68.8 | 172,378 | 14.4 | 2.3 | 37.3 | 4.9 | 39.1 |
| All | -1.5 | 100.0 | 973 | 7.4 | 0.0 | 100.0 | 1.2 | 18.2 |

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

| Expanded Cash Income Level (thousands of 2015 dollars) ² | Tax Units | | Pre-Tax Income | | Federal Tax Burden | | After-Tax Income ³ | | Average Federal Tax Rate ⁴ |
|---|--------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------------------|------------------|---------------------------------------|
| | Number (thousands) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | Average (dollars) | Percent of Total | |
| Less than 10 | 1,946 | 4.6 | 5,627 | 0.3 | 104 | 0.0 | 5,523 | 0.4 | 1.8 |
| 10-20 | 7,750 | 18.3 | 16,033 | 3.7 | 221 | 0.3 | 15,812 | 4.4 | 1.4 |
| 20-30 | 6,978 | 16.5 | 25,695 | 5.4 | 608 | 0.8 | 25,087 | 6.3 | 2.4 |
| 30-40 | 4,466 | 10.5 | 36,372 | 4.9 | 1,385 | 1.1 | 34,987 | 5.7 | 3.8 |
| 40-50 | 3,470 | 8.2 | 46,835 | 4.9 | 2,564 | 1.6 | 44,271 | 5.6 | 5.5 |
| 50-75 | 5,983 | 14.1 | 64,169 | 11.6 | 5,172 | 5.5 | 58,997 | 12.8 | 8.1 |
| 75-100 | 4,083 | 9.6 | 90,217 | 11.1 | 10,520 | 7.7 | 79,697 | 11.8 | 11.7 |
| 100-200 | 5,294 | 12.5 | 141,269 | 22.5 | 22,788 | 21.5 | 118,481 | 22.7 | 16.1 |
| 200-500 | 1,578 | 3.7 | 290,351 | 13.8 | 65,147 | 18.3 | 225,205 | 12.9 | 22.4 |
| 500-1,000 | 220 | 0.5 | 721,627 | 4.8 | 199,727 | 7.8 | 521,900 | 4.2 | 27.7 |
| More than 1,000 | 165 | 0.4 | 3,498,419 | 17.3 | 1,195,876 | 35.0 | 2,302,543 | 13.7 | 34.2 |
| All | 42,388 | 100.0 | 78,386 | 100.0 | 13,251 | 100.0 | 65,135 | 100.0 | 16.9 |

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.