

**Table T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.2	0.2	6.6	6.6
10-20	0.0	100.0	0.0	0.0	0	0.0	0.4	0.4	3.0	3.0
20-30	0.0	100.0	0.0	0.0	0	0.0	0.8	0.8	4.6	4.6
30-40	0.0	100.0	0.0	0.0	0	0.0	1.6	1.5	8.0	8.0
40-50	0.0	100.0	0.0	0.0	0	0.0	2.2	2.1	10.6	10.6
50-75	0.0	100.0	0.0	0.0	0	0.0	7.1	7.0	13.2	13.2
75-100	0.0	100.0	0.0	0.0	0	0.0	7.5	7.4	15.7	15.7
100-200	0.1	99.9	0.0	0.0	0	0.0	25.9	25.6	18.9	18.9
200-500	24.7	75.3	0.1	5.5	160	0.2	22.9	22.7	23.0	23.0
500-1,000	87.1	12.9	0.5	10.3	2,500	1.3	8.0	8.0	27.9	28.2
More than 1,000	97.0	3.0	1.8	84.2	38,020	3.7	23.5	24.1	32.5	33.7
All	2.5	97.5	0.3	100.0	170	1.0	100.0	100.0	19.6	19.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	13,200	7.6	5,440	0.5	360	0.2	5,090	0.6	6.6
10-20	24,800	14.3	15,050	2.5	450	0.4	14,600	3.0	3.0
20-30	21,110	12.2	24,810	3.5	1,140	0.8	23,670	4.1	4.6
30-40	16,480	9.5	34,780	3.8	2,780	1.6	32,000	4.4	8.0
40-50	13,400	7.7	44,880	4.0	4,750	2.2	40,130	4.5	10.6
50-75	25,600	14.8	61,530	10.5	8,110	7.1	53,430	11.3	13.2
75-100	16,150	9.3	86,770	9.3	13,640	7.5	73,130	9.8	15.7
100-200	29,180	16.8	138,120	26.8	26,080	25.9	112,040	27.1	18.9
200-500	10,360	6.0	283,380	19.5	65,070	22.9	218,310	18.7	23.0
500-1,000	1,240	0.7	676,030	5.6	188,380	8.0	487,650	5.0	27.9
More than 1,000	670	0.4	3,194,640	14.2	1,039,240	23.5	2,155,400	11.9	32.5
All	173,400	100.0	86,670	100.0	16,980	100.0	69,690	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 4.7

Proposal: 4.9

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.7	0.7	8.2	8.2
10-20	0.0	100.0	0.0	0.0	0	0.0	2.3	2.3	5.6	5.6
20-30	0.0	100.0	0.0	0.0	0	0.0	4.0	4.0	8.1	8.1
30-40	0.0	100.0	0.0	0.0	0	0.0	5.5	5.5	11.3	11.3
40-50	0.0	100.0	0.0	0.0	0	0.0	6.5	6.5	13.7	13.7
50-75	0.0	100.0	0.0	-0.1	0	0.0	17.3	17.2	16.6	16.6
75-100	0.0	100.0	0.0	0.0	0	0.0	13.6	13.5	19.6	19.6
100-200	0.0	100.0	0.0	0.0	0	0.0	24.6	24.5	22.1	22.1
200-500	44.3	55.7	0.2	7.2	340	0.5	9.6	9.6	25.8	25.9
500-1,000	87.2	12.8	0.9	10.0	4,460	2.1	3.0	3.1	30.7	31.3
More than 1,000	96.0	4.0	2.3	82.9	48,230	4.2	12.6	13.0	34.9	36.4
All	0.7	99.3	0.1	100.0	50	0.6	100.0	100.0	17.7	17.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	11,600	13.1	5,390	1.6	440	0.7	4,950	1.8	8.2
10-20	19,590	22.2	14,930	7.3	840	2.3	14,090	8.4	5.6
20-30	14,140	16.0	24,740	8.8	2,000	4.0	22,740	9.8	8.1
30-40	9,970	11.3	34,720	8.7	3,930	5.5	30,790	9.3	11.3
40-50	7,500	8.5	44,830	8.4	6,160	6.5	38,680	8.8	13.7
50-75	12,110	13.7	60,950	18.5	10,130	17.3	50,820	18.7	16.6
75-100	5,690	6.4	86,210	12.3	16,930	13.6	69,280	12.0	19.6
100-200	6,030	6.8	130,880	19.8	28,920	24.6	101,960	18.7	22.1
200-500	970	1.1	271,190	6.6	69,890	9.6	201,300	6.0	25.8
500-1,000	100	0.1	683,380	1.7	209,470	3.0	473,920	1.5	30.7
More than 1,000	80	0.1	3,257,410	6.4	1,137,940	12.6	2,119,480	5.0	34.9
All	88,420	100.0	45,190	100.0	8,010	100.0	37,180	100.0	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	2.4	2.4
10-20	0.0	100.0	0.0	0.0	0	-35.8	0.0	0.0	0.0	0.0
20-30	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.1	0.1
30-40	0.0	100.0	0.0	0.0	0	0.0	0.1	0.1	2.8	2.8
40-50	0.0	100.0	0.0	0.0	0	0.0	0.4	0.4	6.0	6.0
50-75	0.0	100.0	0.0	0.0	0	0.0	2.3	2.3	9.3	9.3
75-100	0.0	100.0	0.0	0.0	0	0.0	4.5	4.4	13.0	13.0
100-200	0.0	100.0	0.0	0.0	0	0.0	25.8	25.5	17.9	17.9
200-500	22.3	77.7	0.1	5.1	130	0.2	28.7	28.5	22.6	22.7
500-1,000	87.4	12.6	0.5	10.7	2,290	1.2	10.2	10.2	27.6	27.9
More than 1,000	97.4	2.6	1.7	84.3	35,560	3.5	27.9	28.5	32.2	33.3
All	6.0	94.0	0.3	100.0	400	1.2	100.0	100.0	21.3	21.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	730	1.2	4,840	0.0	110	0.0	4,730	0.1	2.4
10-20	1,770	3.0	15,640	0.3	0	0.0	15,640	0.4	0.0
20-30	2,730	4.6	25,030	0.7	10	0.0	25,010	0.9	0.1
30-40	2,760	4.7	34,890	1.0	970	0.1	33,920	1.3	2.8
40-50	2,830	4.8	44,990	1.3	2,690	0.4	42,300	1.6	6.0
50-75	8,190	13.9	62,650	5.4	5,790	2.3	56,860	6.2	9.3
75-100	7,970	13.6	87,340	7.3	11,370	4.5	75,970	8.1	13.0
100-200	20,660	35.2	141,120	30.7	25,260	25.8	115,860	32.1	17.9
200-500	9,000	15.3	285,540	27.1	64,600	28.7	220,940	26.6	22.6
500-1,000	1,100	1.9	675,330	7.9	186,210	10.2	489,120	7.2	27.6
More than 1,000	560	1.0	3,126,780	18.5	1,006,100	27.9	2,120,680	15.9	32.2
All	58,760	100.0	161,550	100.0	34,460	100.0	127,090	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.4	-0.4	-11.3	-11.3
10-20	0.0	100.0	0.0	0.0	0	0.0	-3.8	-3.8	-11.6	-11.6
20-30	0.0	100.0	0.0	0.0	0	0.0	-3.6	-3.6	-5.5	-5.5
30-40	0.0	100.0	0.0	0.0	0	0.0	1.4	1.4	1.8	1.8
40-50	0.0	100.0	0.0	0.0	0	0.0	5.0	5.0	6.0	6.0
50-75	0.0	100.0	0.0	0.0	0	0.0	20.6	20.5	10.8	10.8
75-100	0.0	100.0	0.0	0.0	0	0.0	18.3	18.2	14.9	14.9
100-200	0.0	100.0	0.0	0.0	0	0.0	35.1	35.0	19.4	19.4
200-500	27.6	72.4	0.1	8.5	200	0.3	12.4	12.4	23.7	23.8
500-1,000	73.9	26.1	0.5	8.4	2,600	1.4	3.0	3.0	28.4	28.8
More than 1,000	91.1	8.9	1.7	83.2	44,470	3.4	11.8	12.2	32.8	33.9
All	0.5	99.5	0.1	100.0	30	0.5	100.0	100.0	11.7	11.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	740	3.2	6,710	0.4	-760	-0.4	7,470	0.5	-11.3
10-20	3,190	13.7	15,470	3.8	-1,800	-3.8	17,270	4.9	-11.6
20-30	3,920	16.8	24,870	7.6	-1,370	-3.6	26,250	9.0	-5.5
30-40	3,410	14.6	34,840	9.2	630	1.4	34,210	10.3	1.8
40-50	2,760	11.8	44,890	9.6	2,710	5.0	42,180	10.2	6.0
50-75	4,700	20.2	61,100	22.3	6,580	20.6	54,520	22.5	10.8
75-100	2,150	9.2	86,180	14.4	12,800	18.3	73,380	13.8	14.9
100-200	2,080	8.9	130,710	21.2	25,330	35.1	105,380	19.3	19.4
200-500	300	1.3	260,340	6.1	61,720	12.4	198,620	5.3	23.7
500-1,000	20	0.1	676,860	1.2	192,270	3.0	484,590	1.0	28.4
More than 1,000	10	0.1	4,021,090	4.2	1,319,090	11.8	2,702,000	3.2	32.8
All	23,340	100.0	55,170	100.0	6,440	100.0	48,740	100.0	11.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-12.1	-12.1
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.6	-0.6	-12.5	-12.5
20-30	0.0	100.0	0.0	0.0	0	0.0	-0.7	-0.6	-6.2	-6.2
30-40	0.0	100.0	0.0	0.0	0	0.0	0.1	0.0	0.4	0.4
40-50	0.0	100.0	0.0	0.0	0	0.0	0.7	0.7	5.0	5.0
50-75	0.0	100.0	0.0	0.0	0	0.0	3.8	3.8	10.0	10.0
75-100	0.0	100.0	0.0	0.0	0	0.0	5.1	5.1	13.8	13.8
100-200	*	**	0.0	0.0	0	0.0	25.0	24.7	18.0	18.0
200-500	22.4	77.6	0.1	5.2	110	0.2	28.6	28.4	22.7	22.8
500-1,000	85.8	14.2	0.3	8.9	1,580	0.8	10.3	10.3	27.9	28.2
More than 1,000	96.4	3.6	1.5	86.0	30,950	3.0	27.7	28.2	32.7	33.7
All	4.3	95.8	0.2	100.0	240	1.0	100.0	100.0	19.9	20.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	960	1.9	6,440	0.1	-780	-0.1	7,220	0.1	-12.1
10-20	4,000	8.0	15,470	1.0	-1,930	-0.6	17,400	1.4	-12.5
20-30	5,150	10.3	24,890	2.1	-1,550	-0.7	26,430	2.8	-6.2
30-40	4,310	8.7	34,800	2.4	130	0.1	34,670	3.0	0.4
40-50	3,620	7.3	44,890	2.6	2,240	0.7	42,650	3.1	5.0
50-75	7,690	15.4	61,800	7.7	6,150	3.8	55,650	8.7	10.0
75-100	5,250	10.5	87,120	7.4	12,030	5.1	75,090	8.0	13.8
100-200	12,150	24.4	141,000	27.7	25,320	25.0	115,680	28.4	18.0
200-500	5,430	10.9	285,660	25.1	64,940	28.6	220,720	24.2	22.7
500-1,000	670	1.4	672,200	7.3	187,810	10.3	484,390	6.6	27.9
More than 1,000	330	0.7	3,143,310	16.9	1,027,240	27.7	2,116,070	14.2	32.7
All	49,800	100.0	124,060	100.0	24,740	100.0	99,320	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

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. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T16-0152**  
**Repeal 3.8 Percent Surtax on Net Investment Income**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2016 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as a Percent of After-Tax Income <sup>4</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	1.8	1.8
10-20	0.0	100.0	0.0	0.0	0	0.0	0.4	0.3	1.5	1.5
20-30	0.0	100.0	0.0	0.0	0	0.0	0.8	0.8	2.6	2.6
30-40	0.0	100.0	0.0	0.0	0	0.0	1.1	1.0	3.7	3.7
40-50	0.0	100.0	0.0	0.0	0	0.0	1.5	1.5	5.3	5.3
50-75	0.0	100.0	0.0	0.0	0	0.0	5.5	5.4	7.6	7.6
75-100	0.0	100.0	0.0	0.0	0	0.0	7.3	7.2	11.2	11.2
100-200	0.2	99.8	0.0	0.1	*	0.0	22.9	22.5	16.2	16.2
200-500	27.1	72.9	0.1	3.9	270	0.4	18.3	18.0	22.5	22.6
500-1,000	89.4	10.6	1.0	9.8	4,860	2.5	7.6	7.7	27.9	28.6
More than 1,000	98.0	2.0	2.4	86.3	58,870	5.0	34.2	35.2	32.7	34.3
All	1.8	98.2	0.4	100.0	250	2.0	100.0	100.0	16.5	16.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2016 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2016 dollars) <sup>2</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	
Less than 10	1,830	4.4	5,370	0.3	90	0.0	5,280	0.4	1.8
10-20	7,840	18.9	15,430	3.9	230	0.4	15,200	4.6	1.5
20-30	6,520	15.7	24,670	5.2	630	0.8	24,040	6.0	2.6
30-40	4,290	10.3	34,720	4.8	1,270	1.1	33,450	5.5	3.7
40-50	3,320	8.0	44,770	4.8	2,370	1.5	42,400	5.4	5.3
50-75	6,100	14.7	61,360	12.0	4,680	5.5	56,680	13.3	7.6
75-100	3,890	9.4	86,570	10.8	9,670	7.3	76,910	11.5	11.2
100-200	5,460	13.2	134,030	23.4	21,640	22.9	112,390	23.6	16.2
200-500	1,490	3.6	280,540	13.4	63,220	18.3	217,320	12.4	22.5
500-1,000	210	0.5	690,080	4.5	192,210	7.6	497,870	3.9	27.9
More than 1,000	150	0.4	3,610,600	17.3	1,178,930	34.2	2,431,660	14.0	32.7
All	41,510	100.0	75,260	100.0	12,430	100.0	62,830	100.0	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

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. Proposal is current law without deduction for charitable contributions. For a description of TPC's current law baseline, 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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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.