

**Table T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	5.5	94.5	0.9	4.0	50	12.9	0.2	0.2	6.6	7.5
10-20	6.4	93.6	0.3	7.4	50	10.2	0.4	0.4	3.0	3.3
20-30	9.2	90.9	0.3	9.5	70	6.1	0.8	0.9	4.6	4.9
30-40	12.3	87.7	0.3	10.9	100	3.7	1.5	1.6	8.0	8.3
40-50	11.3	88.7	0.2	7.8	90	1.9	2.1	2.2	10.6	10.8
50-75	13.4	86.6	0.2	18.3	110	1.4	7.0	7.0	13.2	13.4
75-100	12.7	87.3	0.2	12.4	120	0.9	7.4	7.4	15.7	15.9
100-200	12.4	87.6	0.1	27.6	150	0.6	25.6	25.6	18.9	19.0
200-500	2.6	97.4	0.0	2.2	30	0.1	22.7	22.6	23.0	23.0
500-1,000	*	**	0.0	0.0	0	0.0	8.0	7.9	28.2	28.2
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	24.1	24.0	33.7	33.7
All	9.9	90.1	0.1	100.0	90	0.5	100.0	100.0	19.8	19.9

**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	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	1.5	32,000	4.4	8.0
40-50	13,400	7.7	44,880	4.0	4,750	2.1	40,130	4.5	10.6
50-75	25,600	14.8	61,530	10.5	8,110	7.0	53,430	11.4	13.2
75-100	16,150	9.3	86,770	9.3	13,640	7.4	73,130	9.8	15.7
100-200	29,180	16.8	138,120	26.8	26,080	25.6	112,040	27.1	18.9
200-500	10,360	6.0	283,380	19.5	65,230	22.7	218,150	18.8	23.0
500-1,000	1,240	0.7	676,030	5.6	190,880	8.0	485,150	5.0	28.2
More than 1,000	670	0.4	3,194,640	14.2	1,077,260	24.1	2,117,380	11.7	33.7
All	173,400	100.0	86,670	100.0	17,150	100.0	69,510	100.0	19.8

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

Number of AMT Taxpayers (millions). Baseline: 4.7

Proposal: 4.7

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

(1) Calendar year. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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 T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	5.6	94.4	1.0	9.5	50	10.6	0.7	0.8	8.2	9.1
10-20	6.5	93.6	0.3	15.1	40	5.3	2.3	2.4	5.6	5.9
20-30	10.5	89.5	0.4	19.5	80	4.0	4.0	4.1	8.1	8.4
30-40	13.8	86.2	0.4	20.8	120	3.1	5.5	5.6	11.3	11.7
40-50	11.8	88.2	0.2	10.8	80	1.4	6.5	6.5	13.7	13.9
50-75	14.2	85.9	0.2	18.8	90	0.9	17.2	17.2	16.6	16.8
75-100	10.8	89.2	0.1	5.1	50	0.3	13.5	13.5	19.6	19.7
100-200	0.8	99.2	0.0	0.3	*	0.0	24.5	24.3	22.1	22.1
200-500	0.2	99.8	0.0	0.0	*	0.0	9.6	9.5	25.9	25.9
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.1	3.0	31.3	31.3
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	13.0	12.9	36.4	36.4
All	9.1	90.9	0.2	100.0	70	0.8	100.0	100.0	17.8	18.0

**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	9.4	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	17.2	50,820	18.8	16.6
75-100	5,690	6.4	86,210	12.3	16,930	13.5	69,280	12.0	19.6
100-200	6,030	6.8	130,880	19.8	28,920	24.5	101,960	18.7	22.1
200-500	970	1.1	271,190	6.6	70,230	9.6	200,960	5.9	25.9
500-1,000	100	0.1	683,380	1.7	213,930	3.1	469,450	1.5	31.3
More than 1,000	80	0.1	3,257,410	6.4	1,186,170	13.0	2,071,250	4.9	36.4
All	88,420	100.0	45,190	100.0	8,060	100.0	37,130	100.0	17.8

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

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

(1) Calendar year. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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 T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	5.2	94.8	0.9	0.4	40	38.1	0.0	0.0	2.4	3.3
10-20	8.8	91.2	0.5	1.7	70	25,938.1	0.0	0.0	0.0	0.5
20-30	7.3	92.7	0.2	2.1	60	413.3	0.0	0.0	0.1	0.3
30-40	12.5	87.5	0.3	3.3	90	9.2	0.1	0.1	2.8	3.0
40-50	11.6	88.4	0.2	3.8	100	3.7	0.4	0.4	6.0	6.2
50-75	13.1	86.9	0.2	12.7	120	2.0	2.3	2.4	9.3	9.4
75-100	14.4	85.6	0.2	15.8	150	1.3	4.4	4.5	13.0	13.2
100-200	16.9	83.1	0.2	55.4	200	0.8	25.5	25.6	17.9	18.0
200-500	3.0	97.0	0.0	4.6	40	0.1	28.5	28.4	22.7	22.7
500-1,000	*	**	0.0	0.0	0	0.0	10.2	10.1	27.9	27.9
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	28.5	28.4	33.3	33.3
All	12.0	88.0	0.1	100.0	130	0.4	100.0	100.0	21.6	21.7

**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	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	6.3	9.3
75-100	7,970	13.6	87,340	7.3	11,370	4.4	75,970	8.1	13.0
100-200	20,660	35.2	141,120	30.7	25,260	25.5	115,860	32.2	17.9
200-500	9,000	15.3	285,540	27.1	64,740	28.5	220,810	26.7	22.7
500-1,000	1,100	1.9	675,330	7.9	188,500	10.2	486,830	7.2	27.9
More than 1,000	560	1.0	3,126,780	18.5	1,041,660	28.5	2,085,130	15.7	33.3
All	58,760	100.0	161,550	100.0	34,860	100.0	126,690	100.0	21.6

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

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

(1) Calendar year. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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

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(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 T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	5.2	94.8	0.6	1.5	40	-5.8	-0.4	-0.4	-11.3	-10.7
10-20	5.0	95.0	0.2	6.0	40	-2.3	-3.8	-3.7	-11.6	-11.4
20-30	6.2	93.8	0.2	8.4	50	-3.5	-3.6	-3.4	-5.5	-5.3
30-40	9.0	91.0	0.2	10.4	70	10.7	1.4	1.6	1.8	2.0
40-50	10.8	89.2	0.3	13.2	110	3.9	5.0	5.1	6.0	6.3
50-75	14.0	86.0	0.3	35.2	170	2.5	20.5	20.7	10.8	11.0
75-100	13.4	86.6	0.3	19.9	210	1.6	18.2	18.2	14.9	15.1
100-200	3.9	96.2	0.1	5.4	60	0.2	35.0	34.5	19.4	19.4
200-500	0.1	99.9	0.0	0.0	*	0.0	12.4	12.2	23.8	23.8
500-1,000	0.0	100.0	0.0	0.0	0	0.0	3.0	3.0	28.8	28.8
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	12.2	12.0	33.9	33.9
All	8.9	91.1	0.2	100.0	100	1.5	100.0	100.0	11.7	11.9

**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	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	9.1	-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	20.5	54,520	22.6	10.8
75-100	2,150	9.2	86,180	14.4	12,800	18.2	73,380	13.9	14.9
100-200	2,080	8.9	130,710	21.2	25,330	35.0	105,380	19.3	19.4
200-500	300	1.3	260,340	6.1	61,920	12.4	198,420	5.3	23.8
500-1,000	20	0.1	676,860	1.2	194,870	3.0	481,990	1.0	28.8
More than 1,000	10	0.1	4,021,090	4.2	1,363,560	12.2	2,657,520	3.2	33.9
All	23,340	100.0	55,170	100.0	6,470	100.0	48,710	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. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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 T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	7.1	92.9	0.9	0.7	60	-8.0	-0.1	-0.1	-12.1	-11.1
10-20	6.9	93.1	0.3	2.8	60	-3.0	-0.6	-0.6	-12.5	-12.1
20-30	7.0	93.0	0.2	3.4	60	-3.5	-0.6	-0.6	-6.2	-6.0
30-40	11.4	88.6	0.2	4.4	80	64.6	0.0	0.1	0.4	0.6
40-50	12.6	87.4	0.3	5.0	110	5.1	0.7	0.7	5.0	5.2
50-75	17.6	82.4	0.3	17.2	190	3.0	3.8	3.9	10.0	10.3
75-100	20.3	79.7	0.3	16.0	250	2.1	5.1	5.2	13.8	14.1
100-200	23.8	76.2	0.3	46.6	320	1.3	24.7	24.9	18.0	18.2
200-500	4.7	95.3	0.0	4.0	60	0.1	28.4	28.2	22.8	22.8
500-1,000	*	**	0.0	0.0	0	0.0	10.3	10.2	28.2	28.2
More than 1,000	*	**	0.0	0.0	0	0.0	28.2	28.1	33.7	33.7
All	14.5	85.5	0.2	100.0	170	0.7	100.0	100.0	20.1	20.3

**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	-0.6	26,430	2.8	-6.2
30-40	4,310	8.7	34,800	2.4	130	0.0	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	24.7	115,680	28.5	18.0
200-500	5,430	10.9	285,660	25.1	65,050	28.4	220,600	24.3	22.8
500-1,000	670	1.4	672,200	7.3	189,390	10.3	482,820	6.6	28.2
More than 1,000	330	0.7	3,143,310	16.9	1,058,200	28.2	2,085,120	14.0	33.7
All	49,800	100.0	124,060	100.0	24,980	100.0	99,080	100.0	20.1

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. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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 T16-0157**  
**Tax Benefit of Education credits and Student Loan Interest Deduction**  
**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	0.1	99.9	0.0	0.4	*	0.7	0.0	0.0	1.8	1.8
10-20	0.2	99.8	0.0	3.5	*	0.6	0.3	0.3	1.5	1.5
20-30	0.3	99.7	0.0	3.4	*	0.3	0.8	0.8	2.6	2.6
30-40	0.3	99.7	0.0	3.4	*	0.2	1.0	1.0	3.7	3.7
40-50	0.9	99.1	0.0	5.2	10	0.2	1.5	1.5	5.3	5.3
50-75	0.9	99.2	0.0	15.3	10	0.2	5.4	5.4	7.6	7.6
75-100	1.7	98.3	0.0	13.1	10	0.1	7.2	7.2	11.2	11.2
100-200	4.2	95.8	0.0	51.9	30	0.1	22.5	22.5	16.2	16.2
200-500	0.7	99.3	0.0	3.8	10	0.0	18.0	18.0	22.6	22.6
500-1,000	*	**	0.0	0.0	0	0.0	7.7	7.7	28.6	28.6
More than 1,000	0.0	100.0	0.0	0.0	0	0.0	35.2	35.2	34.3	34.3
All	1.1	98.9	0.0	100.0	10	0.1	100.0	100.0	16.9	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	0.3	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	1.0	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	5.4	56,680	13.3	7.6
75-100	3,890	9.4	86,570	10.8	9,670	7.2	76,910	11.5	11.2
100-200	5,460	13.2	134,030	23.4	21,640	22.5	112,390	23.6	16.2
200-500	1,490	3.6	280,540	13.4	63,490	18.0	217,050	12.5	22.6
500-1,000	210	0.5	690,080	4.5	197,080	7.7	493,000	3.9	28.6
More than 1,000	150	0.4	3,610,600	17.3	1,237,800	35.2	2,372,800	13.7	34.3
All	41,510	100.0	75,260	100.0	12,680	100.0	62,580	100.0	16.9

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. Table shows the tax benefit under current law of the American Opportunity, Lifetime Learning tax credits and student loan interest deduction. 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.