

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

Table T16-0211
Donald Trump's Revised Tax Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 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	13,200	7.6	0.5	0.1	-30	-0.5	6.3
10-20	24,240	13.9	0.8	0.6	-120	-0.8	2.4
20-30	21,610	12.4	1.0	1.0	-240	-0.9	3.8
30-40	16,500	9.4	1.2	1.2	-390	-1.1	6.9
40-50	13,400	7.7	1.4	1.5	-560	-1.2	9.4
50-75	25,850	14.8	1.8	4.9	-980	-1.6	11.7
75-100	16,500	9.5	1.9	4.5	-1,400	-1.6	14.2
100-200	29,610	17.0	2.3	15.5	-2,690	-1.9	17.0
200-500	10,640	6.1	3.8	17.6	-8,510	-2.9	20.3
500-1,000	1,240	0.7	9.0	10.7	-44,380	-6.4	22.2
More than 1,000	680	0.4	14.2	42.2	-316,930	-9.3	24.7
All	174,680	100.0	4.1	100.0	-2,940	-3.3	16.8

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 0

(1) Calendar year. Baseline is current law. For a description of the proposal see TPC's "An Analysis of Donald Trump's Revised Tax Plan".

<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 T16-0211
Donald Trump's Revised Tax Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017¹
Detail Table

Expanded Cash Income Level (thousands of 2016 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	0.5	0.1	-30	-7.4	0.0	0.2	-0.5	6.3
10-20	0.8	0.6	-120	-24.3	0.0	0.3	-0.8	2.4
20-30	1.0	1.0	-240	-19.8	0.0	0.8	-0.9	3.8
30-40	1.2	1.2	-390	-13.6	0.1	1.5	-1.1	6.9
40-50	1.4	1.5	-560	-11.5	0.1	2.2	-1.2	9.4
50-75	1.8	4.9	-980	-11.7	0.4	7.3	-1.6	11.7
75-100	1.9	4.5	-1,400	-10.0	0.6	7.9	-1.6	14.2
100-200	2.3	15.5	-2,690	-10.1	1.9	27.0	-1.9	17.0
200-500	3.8	17.6	-8,510	-12.7	1.0	23.7	-2.9	20.3
500-1,000	9.0	10.7	-44,380	-22.4	-0.6	7.2	-6.4	22.2
More than 1,000	14.2	42.2	-316,930	-27.4	-3.3	21.8	-9.3	24.7
All	4.1	100.0	-2,940	-16.3	0.0	100.0	-3.3	16.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2016 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	13,200	7.6	5,630	0.5	380	0.2	5,250	0.6	6.8
10-20	24,240	13.9	15,440	2.4	490	0.4	14,950	2.9	3.2
20-30	21,610	12.4	25,390	3.5	1,200	0.8	24,190	4.2	4.7
30-40	16,500	9.4	35,590	3.7	2,840	1.5	32,750	4.3	8.0
40-50	13,400	7.7	45,920	3.9	4,890	2.1	41,030	4.4	10.7
50-75	25,850	14.8	63,080	10.4	8,370	6.9	54,710	11.3	13.3
75-100	16,500	9.5	88,810	9.3	14,010	7.4	74,800	9.8	15.8
100-200	29,610	17.0	141,220	26.6	26,700	25.1	114,520	27.0	18.9
200-500	10,640	6.1	289,320	19.6	67,110	22.7	222,210	18.8	23.2
500-1,000	1,240	0.7	691,070	5.4	197,950	7.8	493,120	4.9	28.6
More than 1,000	680	0.4	3,396,080	14.8	1,155,940	25.1	2,240,140	12.2	34.0
All	174,680	100.0	89,920	100.0	18,030	100.0	71,890	100.0	20.1

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

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 0

(1) Calendar year. Baseline is current law. For a description of the proposal see TPC's "An Analysis of Donald Trump's Revised Tax Plan".

<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) 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.

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Table T16-0211
Donald Trump's Revised Tax Plan
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 2016 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	0.5	0.3	-30	-5.9	0.1	0.8	-0.5	7.8
10-20	0.9	2.1	-130	-14.4	0.1	2.4	-0.8	5.0
20-30	1.5	4.2	-340	-17.1	-0.1	3.9	-1.4	6.6
30-40	2.0	5.3	-630	-16.0	0.0	5.4	-1.8	9.3
40-50	2.4	5.9	-940	-15.0	0.1	6.4	-2.0	11.6
50-75	3.0	16.3	-1,580	-15.2	0.2	17.5	-2.5	14.1
75-100	2.9	10.1	-2,060	-11.8	0.7	14.4	-2.3	17.4
100-200	3.2	16.8	-3,290	-11.1	1.4	25.7	-2.5	19.7
200-500	5.9	10.0	-11,990	-16.6	-0.1	9.6	-4.3	21.8
500-1,000	11.6	4.7	-54,050	-24.9	-0.3	2.7	-7.9	23.8
More than 1,000	17.2	24.1	-370,970	-29.5	-2.1	11.0	-10.9	25.9
All	3.5	100.0	-1,340	-16.1	0.0	100.0	-2.9	15.0

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

Expanded Cash Income Level (thousands of 2016 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	11,610	13.1	5,580	1.6	460	0.7	5,120	1.8	8.3
10-20	19,070	21.5	15,320	7.1	890	2.3	14,430	8.1	5.8
20-30	14,710	16.5	25,310	9.0	2,000	4.0	23,310	10.1	7.9
30-40	10,030	11.3	35,530	8.6	3,950	5.4	31,590	9.3	11.1
40-50	7,530	8.5	45,870	8.4	6,250	6.4	39,620	8.8	13.6
50-75	12,280	13.8	62,530	18.6	10,420	17.3	52,110	18.9	16.7
75-100	5,810	6.5	88,200	12.4	17,430	13.7	70,770	12.1	19.8
100-200	6,060	6.8	133,720	19.6	29,600	24.2	104,120	18.6	22.1
200-500	990	1.1	276,440	6.6	72,270	9.7	204,170	6.0	26.1
500-1,000	100	0.1	684,440	1.7	217,120	3.0	467,320	1.4	31.7
More than 1,000	80	0.1	3,416,730	6.4	1,256,130	13.1	2,160,600	4.9	36.8
All	88,910	100.0	46,490	100.0	8,320	100.0	38,160	100.0	17.9

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

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Table T16-0211
Donald Trump's Revised Tax Plan
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 2016 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	0.5	0.0	-20	-16.5	0.0	0.0	-0.5	2.5
10-20	0.5	0.0	-80	-2,882.5	0.0	0.0	-0.5	-0.5
20-30	0.6	0.1	-150	-139.1	0.0	0.0	-0.6	-0.2
30-40	0.9	0.2	-320	-31.1	0.0	0.1	-0.9	2.0
40-50	1.0	0.3	-440	-15.4	0.0	0.4	-1.0	5.2
50-75	1.4	1.7	-810	-13.5	0.1	2.4	-1.3	8.1
75-100	2.0	3.3	-1,540	-13.2	0.2	4.6	-1.7	11.3
100-200	2.4	15.8	-2,880	-11.1	1.9	26.8	-2.0	15.9
200-500	3.7	20.0	-8,280	-12.4	1.8	30.0	-2.8	20.0
500-1,000	8.8	12.6	-43,630	-22.3	-0.6	9.4	-6.3	22.0
More than 1,000	13.7	45.7	-301,960	-27.0	-3.4	26.3	-9.1	24.6
All	4.9	100.0	-6,460	-17.6	0.0	100.0	-3.8	18.1

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

Expanded Cash Income Level (thousands of 2016 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	720	1.2	5,000	0.0	150	0.0	4,850	0.1	2.9
10-20	1,730	2.9	15,950	0.3	*	0.0	15,950	0.4	0.0
20-30	2,660	4.5	25,720	0.7	110	0.0	25,610	0.9	0.4
30-40	2,730	4.6	35,770	1.0	1,030	0.1	34,740	1.2	2.9
40-50	2,760	4.7	46,070	1.3	2,840	0.4	43,240	1.5	6.2
50-75	8,140	13.7	64,160	5.3	6,010	2.3	58,140	6.1	9.4
75-100	8,110	13.7	89,430	7.3	11,630	4.3	77,790	8.1	13.0
100-200	20,960	35.4	144,320	30.4	25,860	24.9	118,460	31.9	17.9
200-500	9,250	15.6	291,550	27.1	66,600	28.3	224,950	26.8	22.8
500-1,000	1,100	1.9	691,640	7.7	196,010	9.9	495,630	7.0	28.3
More than 1,000	580	1.0	3,322,660	19.3	1,118,010	29.7	2,204,640	16.4	33.7
All	59,210	100.0	168,110	100.0	36,800	100.0	131,310	100.0	21.9

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

(1) Calendar year. Baseline is current law. For a description of the proposal see TPC's "An Analysis of Donald Trump's Revised Tax Plan".

<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) 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 T16-0211
Donald Trump's Revised Tax Plan
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 2016 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	0.6	n/a	-40	5.7	0.0	-0.4	-0.6	-11.3
10-20	0.4	n/a	-70	3.9	-0.1	-3.6	-0.4	-11.8
20-30	-0.4	n/a	110	-8.6	0.3	-2.7	0.4	-4.5
30-40	-0.9	n/a	310	40.1	0.6	2.3	0.9	3.1
40-50	-0.9	n/a	370	12.4	0.6	5.6	0.8	7.2
50-75	-0.5	n/a	300	4.5	0.9	20.9	0.5	11.3
75-100	-1.1	n/a	810	6.1	1.1	19.1	0.9	15.9
100-200	-0.8	n/a	870	3.4	1.1	35.9	0.7	20.1
200-500	1.5	n/a	-3,060	-4.8	-0.6	11.8	-1.2	22.9
500-1,000	6.3	n/a	-31,220	-15.4	-0.4	2.3	-4.5	24.5
More than 1,000	14.5	n/a	-398,240	-28.0	-3.4	8.7	-9.6	24.5
All	0.0	n/a	10	0.1	0.0	100.0	0.0	12.1

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

Expanded Cash Income Level (thousands of 2016 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	740	3.1	6,940	0.4	-740	-0.3	7,680	0.5	-10.7
10-20	3,180	13.4	15,860	3.7	-1,800	-3.5	17,660	4.7	-11.3
20-30	3,920	16.6	25,460	7.4	-1,250	-3.0	26,710	8.8	-4.9
30-40	3,390	14.4	35,590	8.9	780	1.6	34,810	9.9	2.2
40-50	2,780	11.8	45,900	9.4	2,940	5.0	42,960	10.0	6.4
50-75	4,830	20.4	62,650	22.4	6,760	20.0	55,890	22.7	10.8
75-100	2,230	9.4	88,210	14.5	13,230	18.1	74,980	14.1	15.0
100-200	2,190	9.2	133,620	21.6	25,970	34.8	107,650	19.8	19.4
200-500	320	1.3	266,240	6.3	64,040	12.5	202,210	5.4	24.1
500-1,000	20	0.1	698,990	1.1	202,220	2.7	496,780	0.9	28.9
More than 1,000	10	0.1	4,169,380	4.3	1,420,180	12.1	2,749,190	3.2	34.1
All	23,660	100.0	57,170	100.0	6,900	100.0	50,270	100.0	12.1

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

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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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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 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	0.6	0.0	-40	5.7	0.0	-0.1	-0.7	-12.3
10-20	0.4	0.2	-80	4.0	-0.1	-0.7	-0.5	-12.7
20-30	-0.1	-0.1	20	-1.6	-0.1	-0.7	0.1	-5.6
30-40	-0.3	-0.3	120	40.9	0.1	0.2	0.3	1.1
40-50	-0.3	-0.3	150	5.9	0.2	0.8	0.3	5.7
50-75	0.1	0.2	-40	-0.7	0.6	4.3	-0.1	10.0
75-100	0.5	1.0	-360	-2.9	0.7	5.7	-0.4	13.5
100-200	1.2	9.8	-1,470	-5.7	2.4	26.7	-1.0	17.0
200-500	3.1	20.8	-6,920	-10.4	1.2	29.4	-2.4	20.6
500-1,000	8.0	14.5	-39,690	-20.2	-0.7	9.3	-5.8	22.8
More than 1,000	13.4	54.0	-289,830	-26.2	-4.1	24.8	-8.9	25.0
All	3.6	100.0	-3,680	-14.0	0.0	100.0	-2.9	17.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2016 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	950	1.9	6,670	0.1	-770	-0.1	7,440	0.1	-11.6
10-20	3,950	7.9	15,870	1.0	-1,940	-0.6	17,810	1.4	-12.2
20-30	5,110	10.2	25,490	2.0	-1,460	-0.6	26,950	2.7	-5.7
30-40	4,250	8.5	35,580	2.3	280	0.1	35,300	2.9	0.8
40-50	3,600	7.2	45,970	2.6	2,470	0.7	43,510	3.1	5.4
50-75	7,740	15.4	63,370	7.6	6,380	3.8	56,990	8.6	10.1
75-100	5,360	10.7	89,160	7.4	12,400	5.0	76,770	8.0	13.9
100-200	12,340	24.6	144,140	27.6	25,960	24.3	118,180	28.4	18.0
200-500	5,560	11.1	291,380	25.1	66,800	28.2	224,580	24.3	22.9
500-1,000	670	1.3	690,700	7.2	196,920	10.1	493,780	6.5	28.5
More than 1,000	340	0.7	3,266,070	17.4	1,107,790	28.9	2,158,280	14.5	33.9
All	50,120	100.0	128,610	100.0	26,270	100.0	102,350	100.0	20.4

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

Note: Tax units with children are those claiming an exemption for children at home or away from home.

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 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	0.5	0.0	-30	-30.7	0.0	0.0	-0.5	1.0
10-20	0.4	0.3	-60	-29.5	0.0	0.3	-0.4	1.0
20-30	0.8	1.0	-200	-33.0	-0.1	0.7	-0.8	1.6
30-40	1.3	1.4	-440	-34.1	-0.1	0.9	-1.2	2.4
40-50	1.5	1.6	-660	-28.2	-0.1	1.3	-1.4	3.7
50-75	2.2	5.4	-1,250	-25.7	0.0	5.3	-2.0	5.8
75-100	2.7	5.9	-2,120	-21.4	0.4	7.3	-2.4	8.8
100-200	3.8	17.5	-4,360	-19.6	1.7	24.1	-3.2	13.1
200-500	6.1	14.9	-13,520	-20.6	1.1	19.4	-4.7	18.2
500-1,000	12.3	8.3	-60,600	-29.8	-0.4	6.6	-8.7	20.6
More than 1,000	15.9	43.2	-406,290	-30.1	-2.4	33.8	-10.4	24.2
All	5.2	100.0	-3,330	-25.2	0.0	100.0	-4.3	12.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017¹

Expanded Cash Income Level (thousands of 2016 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	1,920	4.5	5,470	0.3	80	0.0	5,380	0.4	1.5
10-20	7,720	18.1	15,810	3.7	210	0.3	15,600	4.4	1.4
20-30	7,020	16.4	25,240	5.4	600	0.7	24,640	6.3	2.4
30-40	4,470	10.5	35,580	4.8	1,280	1.0	34,300	5.6	3.6
40-50	3,370	7.9	45,780	4.7	2,340	1.4	43,440	5.3	5.1
50-75	6,190	14.5	62,820	11.7	4,880	5.3	57,940	13.0	7.8
75-100	3,990	9.3	88,480	10.6	9,930	7.0	78,550	11.4	11.2
100-200	5,710	13.4	136,960	23.6	22,230	22.4	114,730	23.8	16.2
200-500	1,570	3.7	287,690	13.6	65,760	18.2	221,930	12.7	22.9
500-1,000	200	0.5	695,570	4.1	203,500	7.0	492,070	3.5	29.3
More than 1,000	150	0.4	3,911,850	17.8	1,352,270	36.1	2,559,580	14.1	34.6
All	42,730	100.0	77,610	100.0	13,240	100.0	64,360	100.0	17.1

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

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. For a description of the proposal see TPC's "An Analysis of Donald Trump's Revised Tax Plan".

<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.