

Table T16-0226
Secretary Clinton's Revised Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 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	12,210	6.6	0.9	-0.3	-60	-0.8	5.9
10-20	20,740	11.2	0.6	-1.1	-110	-0.6	3.1
20-30	23,430	12.6	0.4	-1.4	-120	-0.4	4.6
30-40	18,200	9.8	0.3	-1.2	-140	-0.3	7.2
40-50	14,040	7.6	0.3	-1.1	-160	-0.3	10.0
50-75	28,460	15.3	0.3	-2.2	-170	-0.2	13.1
75-100	18,800	10.1	0.2	-1.9	-210	-0.2	15.2
100-200	33,830	18.2	0.1	-1.6	-100	-0.1	18.3
200-500	12,310	6.6	-0.8	12.8	2,200	0.6	23.3
500-1,000	1,470	0.8	-2.1	8.5	12,250	1.5	29.8
More than 1,000	920	0.5	-7.7	89.6	206,850	5.1	38.9
All	185,660	100.0	-1.2	100.0	1,140	1.0	21.2

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.4

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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 T16-0226
Secretary Clinton's Revised Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
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 (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	0.9	-0.3	-60	-12.4	0.0	0.1	-0.8	5.9
10-20	0.6	-1.1	-110	-16.2	-0.1	0.3	-0.6	3.1
20-30	0.4	-1.4	-120	-8.0	-0.1	0.7	-0.4	4.6
30-40	0.3	-1.2	-140	-4.2	-0.1	1.2	-0.3	7.2
40-50	0.3	-1.1	-160	-2.8	-0.1	1.7	-0.3	10.0
50-75	0.3	-2.2	-170	-1.6	-0.4	6.2	-0.2	13.1
75-100	0.2	-1.9	-210	-1.3	-0.4	6.6	-0.2	15.2
100-200	0.1	-1.6	-100	-0.3	-1.2	22.8	-0.1	18.3
200-500	-0.8	12.8	2,200	2.8	-0.4	21.3	0.6	23.3
500-1,000	-2.1	8.5	12,250	5.3	0.0	7.7	1.5	29.8
More than 1,000	-7.7	89.6	206,850	15.0	2.8	31.4	5.1	38.9
All	-1.2	100.0	1,140	4.8	0.0	100.0	1.0	21.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 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	12,210	6.6	6,870	0.4	460	0.1	6,410	0.5	6.7
10-20	20,740	11.2	18,840	1.8	710	0.3	18,140	2.2	3.7
20-30	23,430	12.6	30,750	3.3	1,520	0.8	29,230	3.9	5.0
30-40	18,200	9.8	42,960	3.6	3,230	1.3	39,730	4.2	7.5
40-50	14,040	7.6	55,630	3.6	5,690	1.8	49,930	4.0	10.2
50-75	28,460	15.3	76,310	9.9	10,170	6.6	66,140	10.8	13.3
75-100	18,800	10.1	107,280	9.2	16,510	7.0	90,780	9.8	15.4
100-200	33,830	18.2	170,450	26.4	31,270	23.9	139,170	27.0	18.4
200-500	12,310	6.6	344,390	19.4	77,890	21.7	266,510	18.8	22.6
500-1,000	1,470	0.8	811,040	5.5	229,720	7.6	581,320	4.9	28.3
More than 1,000	920	0.5	4,085,520	17.1	1,380,950	28.6	2,704,570	14.2	33.8
All	185,660	100.0	117,650	100.0	23,810	100.0	93,840	100.0	20.2

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.4

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

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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) 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 T16-0226
Secretary Clinton's Revised Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 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	0.3	-0.3	-20	-3.2	-0.1	0.6	-0.3	8.3
10-20	0.1	-0.5	-20	-1.5	-0.2	2.0	-0.1	7.2
20-30	0.1	-0.5	-20	-0.9	-0.3	3.4	-0.1	7.3
30-40	0.1	-0.5	-30	-0.7	-0.3	4.1	-0.1	9.0
40-50	0.1	-0.5	-40	-0.7	-0.4	4.9	-0.1	11.9
50-75	0.1	-0.8	-40	-0.3	-1.1	16.1	-0.1	15.8
75-100	0.1	-0.6	-60	-0.3	-0.9	12.9	-0.1	18.9
100-200	-0.4	6.2	550	1.6	-1.1	23.9	0.3	21.9
200-500	-3.8	17.0	9,470	11.1	0.4	10.3	2.8	28.5
500-1,000	-7.3	6.9	40,430	15.7	0.3	3.1	5.0	36.6
More than 1,000	-17.2	73.8	471,800	31.2	3.5	18.7	11.1	46.6
All	-1.4	100.0	700	6.4	0.0	100.0	1.1	18.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 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	10,530	11.3	6,810	1.3	580	0.6	6,230	1.4	8.6
10-20	15,580	16.7	18,730	5.1	1,370	2.1	17,360	5.7	7.3
20-30	16,560	17.8	30,670	8.8	2,270	3.7	28,400	9.9	7.4
30-40	11,600	12.5	42,830	8.6	3,890	4.4	38,940	9.5	9.1
40-50	7,990	8.6	55,520	7.7	6,640	5.2	48,870	8.3	12.0
50-75	14,550	15.6	75,710	19.2	11,970	17.1	63,740	19.6	15.8
75-100	6,930	7.5	106,440	12.8	20,120	13.7	86,320	12.7	18.9
100-200	7,320	7.9	161,510	20.6	34,810	25.1	126,700	19.6	21.6
200-500	1,170	1.3	333,280	6.8	85,640	9.9	247,640	6.1	25.7
500-1,000	110	0.1	814,650	1.6	257,850	2.8	556,810	1.3	31.7
More than 1,000	100	0.1	4,257,800	7.5	1,511,780	15.1	2,746,020	5.9	35.5
All	93,140	100.0	61,730	100.0	10,920	100.0	50,820	100.0	17.7

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

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Table T16-0226
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Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 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	1.2	0.0	-70	-25.5	0.0	0.0	-1.2	3.4
10-20	1.2	-0.3	-230	7,549.4	0.0	0.0	-1.2	-1.2
20-30	0.9	-0.4	-260	-56.9	0.0	0.0	-0.8	0.6
30-40	0.5	-0.4	-220	-12.5	0.0	0.1	-0.5	3.5
40-50	0.4	-0.4	-210	-5.6	0.0	0.3	-0.4	6.4
50-75	0.3	-1.3	-230	-3.1	-0.1	1.8	-0.3	9.3
75-100	0.3	-1.7	-270	-1.9	-0.2	3.6	-0.2	12.4
100-200	0.2	-5.2	-310	-1.0	-1.2	21.7	-0.2	17.1
200-500	-0.5	10.5	1,390	1.8	-0.7	26.1	0.4	22.6
500-1,000	-1.7	9.2	9,800	4.3	0.0	9.7	1.2	29.2
More than 1,000	-6.1	90.2	162,620	12.1	2.5	36.5	4.1	37.6
All	-1.3	100.0	2,230	4.6	0.0	100.0	1.0	23.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 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	6,040	0.0	270	0.0	5,770	0.0	4.5
10-20	1,550	2.5	19,340	0.2	*	0.0	19,350	0.3	0.0
20-30	2,280	3.6	31,130	0.5	460	0.0	30,660	0.7	1.5
30-40	2,460	3.9	43,310	0.8	1,740	0.1	41,560	1.0	4.0
40-50	2,750	4.4	55,820	1.1	3,810	0.3	52,010	1.3	6.8
50-75	8,130	12.9	77,610	4.6	7,410	2.0	70,200	5.3	9.6
75-100	8,710	13.8	108,300	6.8	13,640	3.9	94,660	7.7	12.6
100-200	23,200	36.9	174,560	29.3	30,190	22.9	144,380	31.2	17.3
200-500	10,630	16.9	346,840	26.7	77,090	26.8	269,750	26.7	22.2
500-1,000	1,310	2.1	810,840	7.7	227,130	9.8	583,710	7.1	28.0
More than 1,000	780	1.2	3,994,180	22.5	1,339,920	34.1	2,654,260	19.2	33.6
All	62,970	100.0	219,280	100.0	48,570	100.0	170,710	100.0	22.2

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 "Updated Analysis of Hillary Clinton's Tax Proposals".

<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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Table T16-0226
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Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 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	5.9	8.2	-550	55.0	-0.2	-0.5	-6.6	-18.7
10-20	2.4	30.6	-500	22.8	-0.7	-3.7	-2.6	-14.1
20-30	1.4	34.5	-440	42.4	-0.8	-2.6	-1.4	-4.8
30-40	1.0	28.5	-410	-21.2	-0.6	2.4	-0.9	3.5
40-50	0.9	23.9	-440	-9.7	-0.4	4.9	-0.8	7.4
50-75	0.7	40.7	-440	-5.0	-0.5	17.3	-0.6	11.2
75-100	0.5	20.7	-410	-2.6	-0.1	17.3	-0.4	14.6
100-200	0.2	11.0	-210	-0.7	0.5	34.6	-0.1	18.6
200-500	-0.7	-13.1	1,680	2.3	0.6	13.1	0.5	24.1
500-1,000	-1.9	-6.0	10,960	4.9	0.2	2.9	1.4	29.8
More than 1,000	-7.2	-79.2	230,420	14.0	2.0	14.3	4.8	38.8
All	0.3	100.0	-210	-2.2	0.0	100.0	-0.3	12.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 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	810	3.1	8,300	0.4	-1,000	-0.3	9,300	0.5	-12.0
10-20	3,350	12.7	19,130	3.3	-2,200	-2.9	21,320	4.3	-11.5
20-30	4,270	16.2	30,830	6.9	-1,040	-1.8	31,870	8.2	-3.4
30-40	3,840	14.5	43,100	8.6	1,920	2.9	41,180	9.5	4.5
40-50	2,980	11.3	55,700	8.6	4,550	5.4	51,140	9.1	8.2
50-75	5,040	19.1	75,930	19.9	8,930	17.8	67,000	20.3	11.8
75-100	2,750	10.4	106,230	15.2	15,960	17.4	90,270	14.9	15.0
100-200	2,860	10.8	161,100	24.0	30,140	34.1	130,960	22.5	18.7
200-500	430	1.6	316,130	7.0	74,410	12.5	241,720	6.2	23.5
500-1,000	30	0.1	788,240	1.2	224,210	2.7	564,040	1.0	28.4
More than 1,000	20	0.1	4,844,910	4.8	1,647,050	12.3	3,197,850	3.6	34.0
All	26,420	100.0	72,610	100.0	9,570	100.0	63,040	100.0	13.2

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

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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 (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	7.6	-1.2	-690	66.5	0.0	-0.1	-8.5	-21.3
10-20	2.7	-3.8	-580	24.2	-0.1	-0.6	-3.1	-15.7
20-30	1.6	-4.3	-500	36.4	-0.1	-0.5	-1.6	-6.1
30-40	1.1	-3.5	-470	-36.2	-0.1	0.2	-1.1	1.9
40-50	1.0	-3.1	-500	-11.9	-0.1	0.7	-0.9	6.6
50-75	0.8	-6.6	-520	-6.0	-0.3	3.2	-0.7	10.7
75-100	0.7	-5.7	-610	-4.0	-0.3	4.3	-0.6	13.7
100-200	0.4	-12.9	-570	-1.8	-1.1	21.5	-0.3	17.5
200-500	-0.5	15.6	1,440	1.9	-0.4	26.5	0.4	22.8
500-1,000	-1.6	13.0	9,460	4.1	0.1	10.2	1.2	29.5
More than 1,000	-5.8	112.8	147,260	11.4	2.5	34.4	3.9	37.8
All	-0.9	100.0	1,130	3.2	0.0	100.0	0.7	21.8

Baseline Distribution of Income and Federal Taxes
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Less than 10	1,020	1.9	8,050	0.1	-1,030	-0.1	9,080	0.1	-12.8
10-20	3,880	7.4	19,120	0.8	-2,410	-0.5	21,530	1.2	-12.6
20-30	5,070	9.6	30,890	1.8	-1,380	-0.4	32,270	2.4	-4.5
30-40	4,420	8.4	43,030	2.2	1,290	0.3	41,750	2.7	3.0
40-50	3,760	7.1	55,760	2.4	4,180	0.9	51,590	2.8	7.5
50-75	7,520	14.3	76,620	6.6	8,680	3.5	67,940	7.4	11.3
75-100	5,550	10.5	107,600	6.8	15,390	4.6	92,210	7.4	14.3
100-200	13,530	25.7	174,230	26.9	30,980	22.7	143,250	28.0	17.8
200-500	6,440	12.2	345,970	25.4	77,250	26.9	268,710	25.0	22.3
500-1,000	820	1.6	812,390	7.6	230,420	10.2	581,970	6.9	28.4
More than 1,000	460	0.9	3,817,600	19.8	1,294,540	31.9	2,523,050	16.6	33.9
All	52,690	100.0	166,580	100.0	35,110	100.0	131,470	100.0	21.1

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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(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 T16-0226
Secretary Clinton's Revised Tax Proposals
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
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 (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	0.0	0.0	*	-1.0	0.0	0.0	0.0	2.0
10-20	0.0	0.0	*	0.9	0.0	0.2	0.0	1.8
20-30	0.0	0.0	*	0.1	-0.1	0.6	0.0	2.1
30-40	0.0	0.1	10	0.6	-0.1	0.9	0.0	3.0
40-50	0.0	0.0	10	0.4	-0.1	1.2	0.0	4.6
50-75	-0.1	0.8	100	1.7	-0.5	5.0	0.1	8.0
75-100	-0.1	0.5	90	0.8	-0.7	6.6	0.1	11.1
100-200	-0.4	4.3	600	2.3	-1.8	19.9	0.4	16.0
200-500	-2.1	10.5	5,660	7.4	-0.6	15.9	1.6	23.9
500-1,000	-4.3	5.6	24,870	10.8	-0.1	6.1	3.1	31.6
More than 1,000	-11.8	78.4	378,490	23.3	4.1	43.4	7.9	41.5
All	-2.4	100.0	2,010	11.7	0.0	100.0	2.0	18.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 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	2,120	3.9	6,120	0.2	130	0.0	5,990	0.3	2.1
10-20	6,030	11.1	19,570	2.1	340	0.2	19,230	2.5	1.8
20-30	9,340	17.2	30,710	5.2	650	0.7	30,060	6.1	2.1
30-40	6,880	12.7	42,800	5.3	1,280	0.9	41,510	6.2	3.0
40-50	4,800	8.8	55,470	4.8	2,550	1.3	52,930	5.5	4.6
50-75	8,620	15.9	76,250	11.9	5,990	5.5	70,260	13.2	7.9
75-100	5,750	10.6	107,510	11.2	11,890	7.3	95,620	12.0	11.1
100-200	7,860	14.4	166,330	23.7	25,940	21.8	140,390	24.1	15.6
200-500	2,020	3.7	344,290	12.6	76,600	16.6	267,680	11.8	22.3
500-1,000	250	0.5	808,310	3.6	230,430	6.1	577,870	3.1	28.5
More than 1,000	230	0.4	4,822,500	19.8	1,624,180	39.3	3,198,320	15.8	33.7
All	54,390	100.0	101,540	100.0	17,210	100.0	84,330	100.0	17.0

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 "Updated Analysis of Hillary Clinton's Tax Proposals".

<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.