

Table T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	7.4	7.4
10-20	0.4	99.6	0.0	0.0	*	0.1	0.4	0.4	3.5	3.5
20-30	2.1	97.9	0.0	0.1	*	0.3	1.0	0.9	5.4	5.4
30-40	5.4	94.7	0.1	0.3	20	0.6	1.6	1.5	8.4	8.5
40-50	11.3	88.7	0.1	0.5	40	0.8	2.1	2.0	10.8	10.9
50-75	21.0	79.0	0.2	2.8	120	1.4	6.5	6.4	13.5	13.7
75-100	35.0	65.0	0.4	5.0	310	2.2	7.3	7.2	16.0	16.3
100-200	58.7	41.3	0.8	25.9	870	3.3	25.5	25.5	18.9	19.6
200-500	83.5	16.5	1.1	26.7	2,330	3.5	24.7	24.8	23.2	24.0
500-1,000	89.3	10.7	1.6	12.0	7,750	4.1	9.7	9.7	28.3	29.5
More than 1,000	89.7	10.3	2.1	26.9	43,080	4.2	21.1	21.3	33.6	35.0
All	24.7	75.3	0.8	100.0	580	3.3	100.0	100.0	20.0	20.7

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,180	7.5	5,580	0.5	410	0.2	5,170	0.6	7.4
10-20	24,130	13.8	15,080	2.3	530	0.4	14,550	2.8	3.5
20-30	22,130	12.7	24,800	3.5	1,350	1.0	23,460	4.2	5.4
30-40	16,490	9.4	34,700	3.7	2,930	1.6	31,780	4.2	8.4
40-50	13,240	7.6	44,870	3.8	4,860	2.1	40,010	4.3	10.8
50-75	24,270	13.9	61,610	9.6	8,320	6.5	53,290	10.4	13.5
75-100	16,340	9.3	86,670	9.1	13,840	7.3	72,830	9.5	16.0
100-200	30,260	17.3	139,040	27.0	26,310	25.5	112,740	27.4	18.9
200-500	11,650	6.7	285,470	21.3	66,180	24.7	219,290	20.5	23.2
500-1,000	1,580	0.9	675,110	6.8	191,190	9.7	483,920	6.1	28.3
More than 1,000	640	0.4	3,078,190	12.6	1,033,170	21.1	2,045,020	10.4	33.6
All	174,990	100.0	89,090	100.0	17,830	100.0	71,260	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 1.8

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income, sales, and property taxes. 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 T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
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 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	0.8	0.7	8.9	8.9
10-20	0.4	99.6	0.0	0.1	*	0.1	2.3	2.3	6.1	6.1
20-30	2.7	97.4	0.0	0.4	10	0.2	4.3	4.2	8.6	8.6
30-40	6.6	93.4	0.1	1.0	20	0.5	5.2	5.1	11.5	11.6
40-50	14.6	85.4	0.1	1.9	50	0.9	6.0	5.9	13.6	13.8
50-75	26.7	73.3	0.3	9.4	160	1.6	16.0	15.8	16.7	17.0
75-100	44.3	55.8	0.7	14.5	500	2.9	13.5	13.5	19.9	20.5
100-200	68.5	31.5	1.2	38.7	1,240	4.2	25.0	25.4	22.2	23.2
200-500	83.2	16.8	1.2	15.0	2,410	3.3	12.2	12.3	25.9	26.7
500-1,000	83.9	16.1	1.9	6.3	9,090	4.5	3.9	3.9	30.4	31.7
More than 1,000	86.3	13.7	1.9	12.9	35,730	3.3	10.7	10.8	37.2	38.4
All	15.3	84.7	0.6	100.0	230	2.7	100.0	100.0	18.2	18.7

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	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	12.9	5,550	1.5	490	0.8	5,050	1.7	8.9
10-20	19,200	21.4	14,970	6.9	920	2.3	14,060	7.9	6.1
20-30	15,180	16.9	24,720	9.0	2,120	4.3	22,590	10.1	8.6
30-40	9,860	11.0	34,620	8.2	3,980	5.2	30,650	8.9	11.5
40-50	7,460	8.3	44,850	8.0	6,120	6.0	38,730	8.5	13.6
50-75	11,860	13.2	61,160	17.4	10,200	16.0	50,950	17.7	16.7
75-100	5,980	6.7	86,120	12.3	17,120	13.5	69,000	12.1	19.9
100-200	6,460	7.2	132,240	20.5	29,370	25.0	102,860	19.5	22.2
200-500	1,280	1.4	279,910	8.6	72,410	12.2	207,510	7.8	25.9
500-1,000	140	0.2	673,260	2.3	204,470	3.9	468,790	2.0	30.4
More than 1,000	70	0.1	2,931,110	5.2	1,090,110	10.7	1,841,000	4.0	37.2
All	89,700	100.0	46,510	100.0	8,450	100.0	38,060	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income, sales, and property taxes. 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 T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
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 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	2.5	2.5
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.5	0.5
20-30	0.5	99.5	0.0	0.0	*	0.3	0.0	0.0	1.0	1.0
30-40	1.5	98.5	0.0	0.0	10	0.4	0.2	0.1	3.3	3.3
40-50	4.3	95.7	0.0	0.0	10	0.4	0.4	0.4	6.3	6.3
50-75	12.0	88.0	0.1	0.5	50	0.9	2.1	2.1	9.5	9.6
75-100	25.7	74.3	0.2	1.6	160	1.4	4.2	4.1	13.1	13.3
100-200	55.4	44.6	0.6	21.2	750	3.0	25.3	25.2	17.9	18.4
200-500	84.3	15.7	1.1	31.4	2,370	3.6	30.6	30.6	22.8	23.6
500-1,000	90.2	9.8	1.6	14.1	7,610	4.0	12.4	12.4	28.1	29.2
More than 1,000	90.5	9.5	2.2	31.2	43,690	4.5	24.7	24.9	33.1	34.6
All	42.1	57.9	1.0	100.0	1,270	3.5	100.0	100.0	21.6	22.4

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	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	5,020	0.0	130	0.0	4,890	0.1	2.5
10-20	1,650	2.8	15,620	0.3	70	0.0	15,550	0.3	0.5
20-30	2,640	4.5	25,160	0.7	250	0.0	24,920	0.9	1.0
30-40	2,700	4.6	34,890	1.0	1,150	0.2	33,740	1.2	3.3
40-50	2,750	4.7	45,050	1.3	2,820	0.4	42,220	1.5	6.3
50-75	7,520	12.7	62,570	4.8	5,960	2.1	56,610	5.5	9.5
75-100	7,780	13.2	87,330	6.9	11,440	4.2	75,890	7.7	13.1
100-200	21,140	35.8	142,130	30.6	25,420	25.3	116,710	32.1	17.9
200-500	9,920	16.8	287,150	29.0	65,420	30.6	221,730	28.6	22.8
500-1,000	1,390	2.3	675,490	9.5	189,690	12.4	485,800	8.8	28.1
More than 1,000	540	0.9	2,961,160	16.1	980,500	24.7	1,980,660	13.8	33.1
All	59,150	100.0	165,830	100.0	35,880	100.0	129,950	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

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(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 T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
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 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-0.3	-0.3	-10.0	-10.0
10-20	0.0	100.0	0.0	0.0	0	0.0	-3.2	-3.2	-11.6	-11.6
20-30	0.6	99.4	0.0	0.1	*	-0.1	-2.7	-2.6	-4.5	-4.5
30-40	3.8	96.2	0.0	0.8	10	0.9	2.4	2.4	3.2	3.3
40-50	8.0	92.0	0.1	1.5	20	0.7	5.1	5.0	7.1	7.1
50-75	18.2	81.8	0.1	7.6	80	1.1	17.4	17.1	11.2	11.3
75-100	38.1	61.9	0.4	14.8	280	2.2	17.0	16.9	15.0	15.3
100-200	60.8	39.2	0.9	48.6	930	3.7	33.5	33.8	19.2	19.9
200-500	60.0	40.0	0.5	7.5	940	1.5	12.8	12.7	24.1	24.5
500-1,000	77.4	22.6	1.6	5.6	7,650	4.0	3.6	3.6	28.9	30.1
More than 1,000	88.9	11.1	1.2	13.5	43,160	2.4	14.5	14.5	34.2	35.0
All	15.6	84.5	0.4	100.0	180	2.5	100.0	100.0	12.7	13.0

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	3.1	6,700	0.4	-670	-0.3	7,370	0.5	-10.0
10-20	3,010	13.1	15,460	3.5	-1,790	-3.2	17,250	4.5	-11.6
20-30	3,960	17.1	24,880	7.5	-1,120	-2.7	26,000	8.9	-4.5
30-40	3,570	15.5	34,760	9.4	1,120	2.4	33,640	10.5	3.2
40-50	2,690	11.7	44,740	9.1	3,160	5.1	41,580	9.7	7.1
50-75	4,260	18.5	61,130	19.8	6,820	17.4	54,310	20.1	11.2
75-100	2,210	9.6	85,890	14.4	12,860	17.0	73,030	14.1	15.0
100-200	2,230	9.7	130,900	22.2	25,110	33.5	105,790	20.5	19.2
200-500	340	1.5	260,060	6.8	62,750	12.8	197,310	5.9	24.1
500-1,000	30	0.1	666,640	1.6	192,730	3.6	473,910	1.3	28.9
More than 1,000	10	0.1	5,348,670	5.4	1,828,930	14.5	3,519,740	4.1	34.2
All	23,080	100.0	57,050	100.0	7,250	100.0	49,800	100.0	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income, sales, and property taxes. 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

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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 T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
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 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-11.1	-11.1
10-20	*	**	0.0	0.0	0	0.0	-0.6	-0.6	-12.2	-12.2
20-30	0.8	99.3	0.0	0.0	*	-0.1	-0.6	-0.6	-5.0	-5.0
30-40	3.4	96.6	0.0	0.1	10	1.4	0.2	0.2	1.9	1.9
40-50	7.6	92.4	0.1	0.2	20	0.8	0.9	0.8	6.0	6.1
50-75	17.3	82.7	0.1	1.1	70	1.1	3.8	3.7	10.6	10.7
75-100	33.1	66.9	0.3	2.5	230	1.9	5.0	5.0	14.1	14.3
100-200	61.8	38.2	0.7	22.5	860	3.4	24.7	24.6	18.0	18.6
200-500	86.7	13.3	1.1	28.8	2,360	3.6	29.9	29.9	22.9	23.8
500-1,000	92.0	8.0	1.8	14.8	8,540	4.5	12.4	12.5	28.3	29.6
More than 1,000	91.5	8.5	2.3	29.9	45,460	4.6	24.2	24.4	33.3	34.8
All	33.1	66.9	0.9	100.0	910	3.7	100.0	100.0	20.1	20.8

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	2.1	6,540	0.1	-730	-0.1	7,270	0.2	-11.1
10-20	4,290	8.1	15,500	1.0	-1,890	-0.6	17,390	1.4	-12.2
20-30	5,920	11.1	24,950	2.3	-1,250	-0.6	26,200	3.0	-5.0
30-40	4,950	9.3	34,720	2.7	640	0.2	34,080	3.3	1.9
40-50	4,130	7.8	44,920	2.9	2,700	0.9	42,220	3.4	6.0
50-75	7,510	14.1	61,740	7.1	6,530	3.8	55,200	8.0	10.6
75-100	5,360	10.1	86,950	7.2	12,230	5.0	74,720	7.7	14.1
100-200	12,650	23.8	141,410	27.6	25,430	24.7	115,980	28.3	18.0
200-500	5,940	11.2	285,700	26.1	65,490	29.9	220,210	25.2	22.9
500-1,000	840	1.6	675,250	8.8	191,380	12.4	483,870	7.9	28.3
More than 1,000	320	0.6	2,962,930	14.6	985,920	24.2	1,977,010	12.2	33.3
All	53,240	100.0	121,870	100.0	24,430	100.0	97,430	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 or with children qualifying for the Child Tax Credit or EITC.

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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 T17-0114
Tax Benefit of the Deduction and Refund for State and Local Taxes
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 2017 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	1.5	1.5
10-20	0.2	99.8	0.0	0.0	0	0.1	0.3	0.3	1.4	1.4
20-30	1.4	98.6	0.0	0.1	*	0.4	0.8	0.7	2.5	2.5
30-40	3.5	96.6	0.0	0.3	10	0.9	1.0	1.0	3.6	3.7
40-50	9.1	90.9	0.1	0.8	40	1.5	1.5	1.5	5.4	5.5
50-75	14.2	85.9	0.1	2.8	80	1.7	4.9	4.9	7.8	7.9
75-100	24.4	75.7	0.3	4.8	200	2.1	6.8	6.8	11.4	11.6
100-200	43.5	56.5	0.6	22.2	630	2.8	23.2	23.1	16.3	16.8
200-500	73.7	26.3	0.9	22.3	1,970	3.0	22.2	22.2	22.8	23.5
500-1,000	83.2	16.9	1.2	9.9	5,950	3.1	9.5	9.5	28.3	29.2
More than 1,000	86.0	14.0	1.9	36.9	42,670	3.7	29.6	29.8	34.2	35.4
All	15.6	84.4	0.6	100.0	390	2.9	100.0	100.0	17.0	17.5

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

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,910	4.5	5,370	0.3	80	0.0	5,290	0.4	1.5
10-20	7,680	18.0	15,500	3.6	210	0.3	15,300	4.3	1.4
20-30	7,010	16.4	24,620	5.2	610	0.8	24,010	6.1	2.5
30-40	4,370	10.2	34,630	4.6	1,260	1.0	33,370	5.3	3.6
40-50	3,420	8.0	44,690	4.6	2,430	1.5	42,260	5.2	5.4
50-75	5,830	13.7	61,560	10.8	4,770	4.9	56,790	12.0	7.8
75-100	3,920	9.2	86,490	10.2	9,860	6.8	76,630	10.9	11.4
100-200	5,870	13.8	136,420	24.2	22,240	23.2	114,180	24.4	16.3
200-500	1,880	4.4	291,150	16.5	66,410	22.2	224,750	15.4	22.8
500-1,000	280	0.7	683,260	5.7	193,650	9.5	489,610	4.9	28.3
More than 1,000	140	0.3	3,399,560	14.7	1,162,210	29.6	2,237,350	11.7	34.2
All	42,690	100.0	77,710	100.0	13,220	100.0	64,490	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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 deduction and refund for state and local income, sales, and property taxes. 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.