

**Table T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2017 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.6	99.5	0.0	0.0	*	0.2	0.9	0.9	4.2	4.2
Second Quintile	6.2	93.8	0.1	0.7	20	0.6	3.8	3.8	8.8	8.9
Middle Quintile	23.1	77.0	0.3	4.9	150	1.6	9.9	9.7	13.9	14.2
Fourth Quintile	46.9	53.1	0.6	15.1	540	2.7	18.2	18.1	17.5	18.0
Top Quintile	79.8	20.2	1.3	79.3	3,350	3.9	67.0	67.4	25.7	26.7
All	24.7	75.3	0.8	100.0	580	3.3	100.0	100.0	20.0	20.7
<b>Addendum</b>										
80-90	74.8	25.2	1.0	17.7	1,450	4.0	14.5	14.6	20.5	21.3
90-95	83.7	16.3	1.2	13.8	2,340	4.2	10.8	10.9	22.2	23.1
95-99	85.4	14.7	1.0	14.7	3,250	2.9	16.5	16.4	25.7	26.4
Top 1 Percent	90.7	9.3	2.1	33.2	29,660	4.3	25.1	25.4	32.9	34.3
Top 0.1 Percent	90.4	9.6	1.9	14.2	124,180	3.7	12.6	12.6	34.0	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	48,560	27.8	14,190	4.4	600	0.9	13,600	5.3	4.2	
Second Quintile	38,510	22.0	35,340	8.7	3,110	3.8	32,220	10.0	8.8	
Middle Quintile	34,010	19.4	65,000	14.2	9,060	9.9	55,940	15.3	13.9	
Fourth Quintile	28,660	16.4	112,910	20.8	19,800	18.2	93,100	21.4	17.5	
Top Quintile	24,130	13.8	336,540	52.1	86,590	67.0	249,950	48.4	25.7	
All	#####	100.0	89,090	100.0	17,830	100.0	71,260	100.0	20.0	
<b>Addendum</b>										
80-90	12,380	7.1	178,650	14.2	36,590	14.5	142,070	14.1	20.5	
90-95	5,990	3.4	254,050	9.8	56,450	10.8	197,600	9.5	22.2	
95-99	4,630	2.6	432,970	12.9	111,240	16.5	321,730	11.9	25.7	
Top 1 Percent	1,140	0.7	2,093,940	15.3	688,210	25.1	1,405,730	12.8	32.9	
Top 0.1 Percent	120	0.1	9,941,460	7.4	3,380,200	12.6	6,561,260	6.1	34.0	

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,073,400.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After-Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	0.2	0.1	0.1	0.8	0.9
Second Quintile	3.9	96.1	0.0	0.4	10	0.5	2.7	2.6	7.3	7.4
Middle Quintile	16.7	83.3	0.2	2.7	80	1.1	8.0	7.9	12.7	12.8
Fourth Quintile	41.2	58.8	0.5	13.3	420	2.5	17.3	17.1	16.9	17.4
Top Quintile	73.1	26.9	1.3	83.6	2,760	3.8	71.7	72.1	25.4	26.4
All	24.7	75.3	0.8	100.0	580	3.3	100.0	100.0	20.0	20.7
<b>Addendum</b>										
80-90	64.8	35.2	1.0	17.8	1,150	3.7	15.6	15.7	20.3	21.0
90-95	77.7	22.3	1.1	14.0	1,820	3.8	12.1	12.2	22.3	23.1
95-99	85.6	14.4	1.2	18.5	3,180	3.4	17.8	17.8	25.2	26.1
Top 1 Percent	88.4	11.6	2.0	33.4	24,410	4.2	26.2	26.5	32.6	34.0
Top 0.1 Percent	89.7	10.3	1.9	14.7	107,750	3.7	13.1	13.2	34.0	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	39,210	22.4	13,260	3.3	110	0.1	13,150	4.1	0.8	
Second Quintile	36,610	20.9	31,170	7.3	2,280	2.7	28,880	8.5	7.3	
Middle Quintile	34,810	19.9	56,700	12.7	7,200	8.0	49,500	13.8	12.7	
Fourth Quintile	32,380	18.5	98,250	20.4	16,630	17.3	81,620	21.2	16.9	
Top Quintile	30,870	17.6	285,120	56.5	72,460	71.7	212,660	52.7	25.4	
All	174,990	100.0	89,090	100.0	17,830	100.0	71,260	100.0	20.0	
<b>Addendum</b>										
80-90	15,750	9.0	152,310	15.4	30,860	15.6	121,450	15.3	20.3	
90-95	7,810	4.5	217,170	10.9	48,420	12.1	168,740	10.6	22.3	
95-99	5,920	3.4	371,280	14.1	93,700	17.8	277,580	13.2	25.2	
Top 1 Percent	1,400	0.8	1,798,960	16.1	586,340	26.2	1,212,620	13.6	32.6	
Top 0.1 Percent	140	0.1	8,651,110	7.7	2,943,120	13.1	5,707,980	6.4	34.0	

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	0.1	2.2	2.1	5.9	5.9
Second Quintile	2.7	97.3	0.0	0.6	10	0.3	6.2	6.1	8.7	8.7
Middle Quintile	12.9	87.2	0.1	4.2	50	0.8	13.9	13.6	13.7	13.8
Fourth Quintile	34.2	65.8	0.5	18.1	290	2.3	21.8	21.7	18.2	18.6
Top Quintile	67.4	32.6	1.3	77.0	1,680	3.8	55.7	56.2	25.3	26.3
All	15.3	84.7	0.6	100.0	230	2.7	100.0	100.0	18.2	18.7
<b>Addendum</b>										
80-90	58.0	42.1	1.0	21.7	840	3.6	16.4	16.5	21.4	22.2
90-95	76.2	23.8	1.3	17.9	1,590	4.5	10.8	11.0	22.9	23.9
95-99	84.4	15.6	1.3	17.1	2,350	3.7	12.6	12.7	25.2	26.2
Top 1 Percent	82.4	17.6	1.8	20.3	14,280	3.5	15.9	16.0	34.5	35.7
Top 0.1 Percent	89.0	11.0	1.8	8.7	60,390	3.0	7.8	7.8	36.8	37.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,890	30.0	10,500	6.8	620	2.2	9,890	7.8	5.9	
Second Quintile	22,050	24.6	24,640	13.0	2,140	6.2	22,500	14.5	8.7	
Middle Quintile	17,860	19.9	43,000	18.4	5,900	13.9	37,100	19.4	13.7	
Fourth Quintile	12,850	14.3	70,820	21.8	12,860	21.8	57,960	21.8	18.2	
Top Quintile	9,450	10.5	176,250	39.9	44,650	55.7	131,600	36.4	25.3	
All	89,700	100.0	46,510	100.0	8,450	100.0	38,060	100.0	18.2	
<b>Addendum</b>										
80-90	5,330	6.0	108,840	13.9	23,280	16.4	85,570	13.4	21.4	
90-95	2,330	2.6	154,000	8.6	35,260	10.8	118,740	8.1	22.9	
95-99	1,500	1.7	252,410	9.1	63,690	12.6	188,730	8.3	25.2	
Top 1 Percent	290	0.3	1,188,630	8.4	410,220	15.9	778,420	6.7	34.5	
Top 0.1 Percent	30	0.0	5,406,800	3.8	1,987,050	7.8	3,419,740	3.0	36.8	

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	0.0	0.0	-0.9	-0.9
Second Quintile	5.5	94.5	0.1	0.2	20	0.7	1.0	0.9	6.7	6.8
Middle Quintile	20.1	80.0	0.2	1.7	110	1.3	4.7	4.6	11.8	11.9
Fourth Quintile	44.9	55.1	0.5	10.6	490	2.5	14.8	14.7	16.2	16.6
Top Quintile	76.4	23.6	1.3	87.5	3,340	3.9	79.4	79.7	25.3	26.3
All	42.1	57.9	1.0	100.0	1,270	3.5	100.0	100.0	21.6	22.4
<b>Addendum</b>										
80-90	68.8	31.2	0.9	16.8	1,340	3.8	15.6	15.6	19.8	20.5
90-95	78.9	21.1	1.0	13.3	1,980	3.6	13.0	13.0	22.1	22.9
95-99	87.1	12.9	1.1	19.8	3,560	3.4	20.7	20.7	25.2	26.1
Top 1 Percent	90.5	9.5	2.1	37.6	27,160	4.4	30.1	30.3	32.3	33.7
Top 0.1 Percent	91.2	8.8	2.0	16.3	123,410	4.0	14.4	14.5	33.7	35.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	4,920	8.3	19,960	1.0	-170	0.0	20,130	1.3	-0.9	
Second Quintile	6,830	11.5	44,170	3.1	2,970	1.0	41,190	3.7	6.7	
Middle Quintile	11,250	19.0	75,380	8.7	8,870	4.7	66,510	9.7	11.8	
Fourth Quintile	16,110	27.2	120,410	19.8	19,530	14.8	100,870	21.2	16.2	
Top Quintile	19,640	33.2	338,580	67.8	85,810	79.4	252,770	64.6	25.3	
All	59,150	100.0	165,830	100.0	35,880	100.0	129,950	100.0	21.6	
<b>Addendum</b>										
80-90	9,380	15.9	178,350	17.1	35,220	15.6	143,130	17.5	19.8	
90-95	5,030	8.5	248,420	12.8	54,890	13.0	193,520	12.7	22.1	
95-99	4,180	7.1	417,310	17.8	105,150	20.7	312,160	17.0	25.2	
Top 1 Percent	1,040	1.8	1,906,360	20.2	614,920	30.1	1,291,440	17.5	32.3	
Top 0.1 Percent	100	0.2	9,188,310	9.3	3,091,850	14.4	6,096,460	7.9	33.7	

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

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	-7.1	-6.9	-8.8	-8.8
Second Quintile	5.3	94.7	0.0	2.5	20	0.8	8.2	8.1	4.9	4.9
Middle Quintile	21.6	78.4	0.2	12.1	110	1.3	23.3	23.0	12.2	12.4
Fourth Quintile	48.4	51.6	0.7	35.7	560	3.2	28.7	28.9	17.3	17.9
Top Quintile	67.5	32.5	0.9	49.7	1,720	2.7	46.9	46.9	25.6	26.3
All	15.6	84.5	0.4	100.0	180	2.5	100.0	100.0	12.7	13.0
<b>Addendum</b>										
80-90	67.0	33.0	0.9	19.2	1,100	3.4	14.2	14.4	21.3	22.0
90-95	70.6	29.4	0.8	9.3	1,210	2.6	9.1	9.1	22.6	23.2
95-99	58.1	42.0	0.6	4.3	1,460	1.6	6.9	6.8	26.1	26.5
Top 1 Percent	87.1	12.9	1.3	16.9	23,890	2.6	16.6	16.6	33.6	34.4
Top 0.1 Percent	85.0	15.0	0.8	7.1	89,840	1.6	11.7	11.5	34.8	35.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,050	30.5	19,170	10.3	-1,680	-7.1	20,850	12.8	-8.8	
Second Quintile	7,150	31.0	39,110	21.2	1,920	8.2	37,190	23.1	4.9	
Middle Quintile	4,900	21.2	65,010	24.2	7,960	23.3	57,050	24.3	12.2	
Fourth Quintile	2,720	11.8	101,880	21.1	17,640	28.7	84,240	20.0	17.3	
Top Quintile	1,230	5.3	250,210	23.3	64,030	46.9	186,180	19.8	25.6	
All	23,080	100.0	57,050	100.0	7,250	100.0	49,800	100.0	12.7	
<b>Addendum</b>										
80-90	740	3.2	150,710	8.5	32,080	14.2	118,630	7.7	21.3	
90-95	330	1.4	207,130	5.1	46,850	9.1	160,280	4.5	22.6	
95-99	130	0.6	350,280	3.4	91,480	6.9	258,810	2.8	26.1	
Top 1 Percent	30	0.1	2,757,770	6.3	925,100	16.6	1,832,660	4.8	33.6	
Top 0.1 Percent	*	0.0	16,648,870	4.3	5,797,470	11.7	10,851,400	3.2	34.8	

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After-Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	0.0	-1.4	-1.3	-8.0	-8.0
Second Quintile	6.7	93.3	0.1	0.5	20	0.9	2.0	2.0	5.3	5.4
Middle Quintile	26.6	73.5	0.2	3.3	150	1.5	8.3	8.1	13.0	13.2
Fourth Quintile	58.1	41.9	0.7	15.5	740	3.2	18.0	17.9	17.5	18.0
Top Quintile	85.6	14.4	1.5	80.7	4,150	4.1	73.0	73.3	26.2	27.3
All	33.1	66.9	0.9	100.0	910	3.7	100.0	100.0	20.1	20.8
<b>Addendum</b>										
80-90	84.0	16.0	1.2	18.6	1,890	4.5	15.4	15.5	20.8	21.7
90-95	85.3	14.7	1.0	10.7	2,220	3.4	11.8	11.8	23.0	23.8
95-99	89.0	11.1	1.3	17.3	4,500	3.5	18.6	18.6	26.5	27.4
Top 1 Percent	91.0	9.0	2.3	34.1	35,580	4.7	27.2	27.5	32.9	34.5
Top 0.1 Percent	91.5	8.5	2.0	13.8	143,590	3.9	13.1	13.1	33.6	34.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,210	21.1	20,150	3.5	-1,610	-1.4	21,760	4.7	-8.0	
Second Quintile	11,460	21.5	43,100	7.6	2,290	2.0	40,820	9.0	5.3	
Middle Quintile	10,760	20.2	77,520	12.9	10,050	8.3	67,470	14.0	13.0	
Fourth Quintile	10,140	19.1	131,790	20.6	23,040	18.0	108,760	21.3	17.5	
Top Quintile	9,440	17.7	383,080	55.8	100,510	73.0	282,570	51.5	26.2	
All	53,240	100.0	121,870	100.0	24,430	100.0	97,430	100.0	20.1	
<b>Addendum</b>										
80-90	4,780	9.0	201,480	14.8	41,810	15.4	159,670	14.7	20.8	
90-95	2,330	4.4	286,020	10.3	65,890	11.8	220,130	9.9	23.0	
95-99	1,870	3.5	488,080	14.1	129,340	18.6	358,740	12.9	26.5	
Top 1 Percent	470	0.9	2,310,990	16.6	760,460	27.2	1,550,530	13.9	32.9	
Top 0.1 Percent	50	0.1	10,846,770	7.8	3,643,990	13.1	7,202,780	6.5	33.6	

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.

(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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 T17-0132**  
**Tax Benefit of the Deduction and Refund for State and Local Taxes**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After-Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.1	0.2	0.2	1.3	1.3
Second Quintile	1.4	98.7	0.0	0.2	*	0.4	1.3	1.3	2.5	2.5
Middle Quintile	9.0	91.0	0.1	2.0	40	1.3	4.8	4.7	5.9	5.9
Fourth Quintile	24.9	75.1	0.3	9.1	210	2.0	13.2	13.1	11.6	11.9
Top Quintile	59.0	41.0	1.1	88.6	2,260	3.3	80.1	80.3	24.7	25.5
All	15.6	84.4	0.6	100.0	390	2.9	100.0	100.0	17.0	17.5
<b>Addendum</b>										
80-90	46.3	53.7	0.6	12.4	630	2.7	13.4	13.4	17.1	17.5
90-95	64.4	35.7	0.9	13.8	1,420	3.7	11.1	11.2	19.8	20.6
95-99	76.7	23.3	0.9	17.3	2,220	2.8	18.3	18.2	23.9	24.6
Top 1 Percent	85.5	14.5	1.8	45.1	21,180	3.6	37.3	37.6	33.1	34.2
Top 0.1 Percent	88.2	11.8	1.9	25.8	100,850	3.7	20.8	20.9	34.3	35.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,970	18.7	12,730	3.1	170	0.2	12,560	3.6	1.3	
Second Quintile	11,280	26.4	26,390	9.0	650	1.3	25,740	10.5	2.5	
Middle Quintile	9,250	21.7	50,130	14.0	2,940	4.8	47,190	15.9	5.9	
Fourth Quintile	7,280	17.1	87,810	19.3	10,210	13.2	77,610	20.5	11.6	
Top Quintile	6,520	15.3	280,280	55.1	69,320	80.1	210,960	49.9	24.7	
All	42,690	100.0	77,710	100.0	13,220	100.0	64,490	100.0	17.0	
<b>Addendum</b>										
80-90	3,250	7.6	136,510	13.4	23,270	13.4	113,240	13.4	17.1	
90-95	1,620	3.8	194,070	9.5	38,500	11.1	155,580	9.2	19.8	
95-99	1,290	3.0	333,510	13.0	79,720	18.3	253,790	11.9	23.9	
Top 1 Percent	350	0.8	1,799,610	19.2	594,880	37.3	1,204,730	15.5	33.1	
Top 0.1 Percent	40	0.1	8,060,760	10.3	2,760,920	20.8	5,299,840	8.2	34.3	

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,400; 40% \$31,900; 60% \$54,900; 80% \$91,000; 90% \$131,000; 95% \$184,300; 99% \$417,700; 99.9% \$1,763,600.

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

(5) 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.

(6) 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.