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Table T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2018 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	2.0	-80	0.0	0	0.0	0.1	*	0.0	4.1
Second Quintile	36.6	-470	0.0	0	0.5	3.8	-170	-0.5	8.2
Middle Quintile	73.7	-990	0.7	70	1.3	14.3	-730	-1.1	12.7
Fourth Quintile	88.9	-1,820	7.0	100	1.7	26.5	-1,610	-1.4	15.9
Top Quintile	88.1	-4,910	10.7	3,170	1.5	55.3	-3,980	-1.1	23.9
All	49.7	-2,100	2.8	1,740	1.3	100.0	-990	-1.1	18.5
Addendum									
80-90	91.4	-2,600	7.3	840	1.6	16.5	-2,310	-1.3	18.8
90-95	85.6	-3,250	13.4	2,970	1.2	8.2	-2,390	-0.9	20.8
95-99	83.1	-3,260	15.7	5,290	0.6	5.0	-1,880	-0.4	23.8
Top 1 Percent	84.9	-47,490	13.4	7,970	2.6	25.6	-39,260	-1.7	30.3
Top 0.1 Percent	82.6	-262,360	15.5	11,000	3.0	14.2	-214,910	-2.0	30.8

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

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2018 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	2.0	0.0	0.0	0.1	*	-0.3	0.1	1.0	0.0	4.1
Second Quintile	36.6	0.0	0.5	3.8	-170	-5.4	0.0	3.9	-0.5	8.2
Middle Quintile	73.7	0.7	1.3	14.3	-730	-7.9	-0.3	9.8	-1.1	12.7
Fourth Quintile	88.9	7.0	1.7	26.5	-1,610	-8.0	-0.5	17.8	-1.4	15.9
Top Quintile	88.1	10.7	1.5	55.3	-3,980	-4.6	0.7	67.4	-1.1	23.9
All	49.7	2.8	1.3	100.0	-990	-5.5	0.0	100.0	-1.1	18.5
Addendum										
80-90	91.4	7.3	1.6	16.5	-2,310	-6.3	-0.1	14.3	-1.3	18.8
90-95	85.6	13.4	1.2	8.2	-2,390	-4.2	0.2	10.9	-0.9	20.8
95-99	83.1	15.7	0.6	5.0	-1,880	-1.8	0.6	16.3	-0.4	23.8
Top 1 Percent	84.9	13.4	2.6	25.6	-39,260	-5.4	0.0	26.0	-1.7	30.3
Top 0.1 Percent	82.6	15.5	3.0	14.2	-214,910	-6.2	-0.1	12.7	-2.0	30.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	48,780	27.7	14,600	4.4	600	0.9	14,000	5.2	4.1	
Second Quintile	38,760	22.0	36,370	8.7	3,150	3.9	33,220	9.9	8.7	
Middle Quintile	34,290	19.5	66,960	14.2	9,260	10.0	57,710	15.2	13.8	
Fourth Quintile	28,870	16.4	115,950	20.7	20,080	18.3	95,870	21.3	17.3	
Top Quintile	24,300	13.8	347,920	52.2	87,000	66.7	260,920	48.7	25.0	
All	#####	100.0	91,930	100.0	17,990	100.0	73,940	100.0	19.6	
Addendum										
80-90	12,490	7.1	182,130	14.1	36,560	14.4	145,570	14.0	20.1	
90-95	6,020	3.4	259,830	9.7	56,320	10.7	203,510	9.4	21.7	
95-99	4,650	2.6	440,180	12.7	106,520	15.6	333,650	11.9	24.2	
Top 1 Percent	1,140	0.7	2,250,600	15.9	721,230	26.0	1,529,370	13.4	32.1	
Top 0.1 Percent	120	0.1	10,609,590	7.6	3,487,230	12.8	7,122,350	6.3	32.9	

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

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.8
Second Quintile	19.3	0.0	0.2	0.9	-40	-1.9	0.1	2.8	-0.1	7.1
Middle Quintile	68.6	0.5	1.0	10.6	-530	-7.2	-0.1	8.0	-0.9	11.7
Fourth Quintile	88.1	5.3	1.8	28.5	-1,530	-9.0	-0.7	16.7	-1.5	15.2
Top Quintile	88.7	9.6	1.5	60.0	-3,370	-4.6	0.7	72.2	-1.2	23.6
All	49.7	2.8	1.3	100.0	-990	-5.5	0.0	100.0	-1.1	18.5
Addendum										
80-90	93.0	5.0	1.7	19.2	-2,110	-6.8	-0.2	15.3	-1.4	18.5
90-95	93.0	5.7	1.4	10.8	-2,400	-5.0	0.1	12.0	-1.1	20.6
95-99	75.3	23.4	0.6	5.4	-1,590	-1.8	0.7	17.8	-0.4	23.6
Top 1 Percent	72.5	25.6	2.3	24.6	-30,990	-5.0	0.1	27.1	-1.6	30.1
Top 0.1 Percent	80.7	17.3	3.0	14.6	-185,100	-6.1	-0.1	13.2	-2.0	30.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	39,180	22.3	13,630	3.3	110	0.1	13,520	4.1	0.8	
Second Quintile	37,020	21.0	32,000	7.3	2,310	2.7	29,690	8.4	7.2	
Middle Quintile	35,060	19.9	58,430	12.7	7,360	8.1	51,070	13.8	12.6	
Fourth Quintile	32,600	18.5	100,930	20.3	16,880	17.4	84,040	21.0	16.7	
Top Quintile	31,130	17.7	294,310	56.6	72,730	71.5	221,580	53.0	24.7	
All	#####	100.0	91,930	100.0	17,990	100.0	73,940	100.0	19.6	
Addendum										
80-90	15,920	9.0	155,450	15.3	30,900	15.5	124,560	15.2	19.9	
90-95	7,840	4.5	221,670	10.7	48,100	11.9	173,570	10.5	21.7	
95-99	5,990	3.4	376,890	13.9	90,380	17.1	286,520	13.2	24.0	
Top 1 Percent	1,390	0.8	1,940,660	16.6	615,530	27.0	1,325,130	14.1	31.7	
Top 0.1 Percent	140	0.1	9,276,300	7.9	3,051,620	13.3	6,224,690	6.6	32.9	

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

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	2.3	0.0	6.0
Second Quintile	20.8	0.0	0.2	2.8	-40	-2.1	0.2	6.3	-0.2	8.1
Middle Quintile	68.4	*	1.3	24.9	-490	-8.2	-0.5	13.5	-1.1	12.4
Fourth Quintile	90.9	0.5	2.0	43.0	-1,180	-9.1	-1.0	20.8	-1.6	16.3
Top Quintile	82.5	14.5	0.8	29.3	-1,090	-2.4	1.3	56.9	-0.6	24.0
All	40.6	1.6	1.0	100.0	-390	-4.6	0.0	100.0	-0.8	17.0
Addendum										
80-90	95.8	0.8	1.5	20.5	-1,350	-5.8	-0.2	16.2	-1.2	19.7
90-95	93.5	4.0	1.1	9.1	-1,360	-3.8	0.1	11.0	-0.9	21.6
95-99	28.2	69.5	-0.9	-7.5	1,740	2.8	1.0	13.3	0.7	24.8
Top 1 Percent	30.5	66.6	1.0	7.3	-8,940	-2.1	0.4	16.5	-0.7	32.5
Top 0.1 Percent	72.0	25.7	2.6	8.2	-97,920	-4.7	0.0	8.0	-1.7	33.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,620	29.6	10,700	6.6	640	2.2	10,060	7.5	6.0	
Second Quintile	22,430	24.9	25,270	13.1	2,100	6.1	23,170	14.6	8.3	
Middle Quintile	17,990	20.0	44,230	18.4	5,970	14.0	38,270	19.4	13.5	
Fourth Quintile	12,850	14.3	72,790	21.7	13,050	21.9	59,740	21.6	17.9	
Top Quintile	9,550	10.6	181,610	40.1	44,690	55.6	136,920	36.8	24.6	
All	90,040	100.0	47,960	100.0	8,520	100.0	39,440	100.0	17.8	
Addendum										
80-90	5,380	6.0	111,500	13.9	23,340	16.4	88,160	13.4	20.9	
90-95	2,360	2.6	157,050	8.6	35,270	10.9	121,780	8.1	22.5	
95-99	1,520	1.7	258,310	9.1	62,380	12.3	195,930	8.4	24.2	
Top 1 Percent	290	0.3	1,292,820	8.6	428,950	16.0	863,870	7.0	33.2	
Top 0.1 Percent	30	0.0	5,871,560	4.0	2,066,920	8.0	3,804,650	3.2	35.2	

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	0.1	0.0	0.0	0.0	-0.8
Second Quintile	9.4	0.0	0.1	0.1	-20	-0.8	0.1	1.1	-0.1	6.8
Middle Quintile	62.5	0.0	0.8	4.9	-580	-6.3	0.0	4.8	-0.7	11.0
Fourth Quintile	94.0	0.1	2.0	24.9	-2,030	-10.3	-0.7	14.3	-1.7	14.4
Top Quintile	96.9	2.0	1.8	70.0	-4,710	-5.5	0.6	79.8	-1.4	23.3
All	70.8	0.7	1.7	100.0	-2,230	-6.2	0.0	100.0	-1.3	19.9
Addendum										
80-90	98.4	0.2	1.9	19.7	-2,760	-7.8	-0.3	15.2	-1.5	17.9
90-95	98.8	0.4	1.6	12.2	-3,240	-5.9	0.0	12.7	-1.3	20.2
95-99	94.4	4.7	1.0	9.7	-3,060	-3.0	0.7	20.5	-0.7	23.2
Top 1 Percent	84.6	13.9	2.6	28.4	-36,450	-5.6	0.2	31.3	-1.8	29.7
Top 0.1 Percent	83.5	14.8	3.2	15.5	-210,270	-6.5	-0.1	14.6	-2.1	30.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	4,940	8.3	20,510	1.0	-170	0.0	20,680	1.3	-0.8	
Second Quintile	6,900	11.6	45,500	3.1	3,100	1.0	42,390	3.6	6.8	
Middle Quintile	11,360	19.0	77,740	8.7	9,130	4.8	68,610	9.7	11.7	
Fourth Quintile	16,300	27.3	123,430	19.7	19,790	15.0	103,640	21.0	16.0	
Top Quintile	19,780	33.2	349,730	67.8	86,310	79.2	263,430	64.8	24.7	
All	59,680	100.0	170,910	100.0	36,150	100.0	134,760	100.0	21.2	
Addendum										
80-90	9,500	15.9	181,610	16.9	35,230	15.5	146,380	17.3	19.4	
90-95	5,020	8.4	254,180	12.5	54,610	12.7	199,570	12.5	21.5	
95-99	4,230	7.1	422,820	17.5	101,150	19.8	321,670	16.9	23.9	
Top 1 Percent	1,040	1.7	2,054,280	20.9	647,080	31.1	1,407,200	18.1	31.5	
Top 0.1 Percent	100	0.2	9,902,920	9.5	3,231,730	14.7	6,671,180	8.1	32.6	

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	0.0	0.0	0	0.0	-0.1	-7.4	0.0	-8.6
Second Quintile	21.6	0.0	0.1	17.3	-50	-2.6	-0.1	8.5	-0.1	5.0
Middle Quintile	79.5	3.1	0.9	113.6	-510	-6.2	-1.2	22.5	-0.8	11.5
Fourth Quintile	37.5	60.0	0.2	23.4	-190	-1.1	0.1	28.9	-0.2	17.0
Top Quintile	3.4	96.0	-0.5	-54.3	950	1.5	1.3	47.4	0.4	24.8
All	27.9	12.9	0.2	100.0	-90	-1.3	0.0	100.0	-0.2	12.3
Addendum										
80-90	3.5	96.0	-0.3	-11.2	320	1.0	0.3	14.6	0.2	20.9
90-95	0.3	99.4	-1.5	-37.3	2,500	5.5	0.6	9.4	1.2	22.6
95-99	0.9	97.9	-2.6	-42.9	6,860	8.0	0.7	7.6	1.9	26.1
Top 1 Percent	48.6	48.8	1.4	37.0	-27,860	-3.0	-0.3	15.9	-1.0	31.4
Top 0.1 Percent	80.8	14.8	1.8	31.2	-204,870	-3.7	-0.3	10.8	-1.2	32.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,240	31.1	19,740	10.5	-1,710	-7.3	21,450	13.0	-8.6	
Second Quintile	7,100	30.5	40,380	21.0	2,050	8.6	38,330	22.8	5.1	
Middle Quintile	4,900	21.1	67,110	24.1	8,220	23.7	58,890	24.1	12.3	
Fourth Quintile	2,730	11.8	104,730	21.0	17,950	28.8	86,780	19.9	17.1	
Top Quintile	1,250	5.4	255,750	23.5	62,590	46.1	193,160	20.3	24.5	
All	23,270	100.0	58,680	100.0	7,310	100.0	51,370	100.0	12.5	
Addendum										
80-90	760	3.3	154,240	8.6	31,920	14.3	122,320	7.8	20.7	
90-95	330	1.4	212,090	5.1	45,470	8.8	166,620	4.6	21.4	
95-99	140	0.6	354,670	3.6	85,740	6.9	268,930	3.1	24.2	
Top 1 Percent	30	0.1	2,924,730	6.3	944,690	16.2	1,980,040	4.8	32.3	
Top 0.1 Percent	*	0.0	16,886,040	4.1	5,619,340	11.0	11,266,700	3.2	33.3	

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

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

(1) Calendar year. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	0.0	-0.1	-1.5	0.0	-8.0
Second Quintile	21.7	0.0	0.1	0.9	-60	-2.4	0.1	2.2	-0.1	5.4
Middle Quintile	83.2	1.2	1.1	10.6	-740	-7.1	-0.1	8.3	-0.9	12.0
Fourth Quintile	85.0	13.0	1.7	25.7	-1,900	-8.1	-0.5	17.4	-1.4	15.9
Top Quintile	88.7	10.5	1.7	62.9	-4,980	-4.9	0.6	73.6	-1.2	24.4
All	53.2	4.6	1.4	100.0	-1,400	-5.6	0.0	100.0	-1.1	18.6
Addendum										
80-90	88.1	11.0	1.5	15.6	-2,470	-5.9	0.0	14.9	-1.2	19.2
90-95	89.2	10.3	1.3	9.4	-2,970	-4.6	0.1	11.7	-1.0	21.1
95-99	89.3	9.9	0.7	6.0	-2,430	-1.9	0.7	18.2	-0.5	24.7
Top 1 Percent	90.0	8.2	3.0	31.8	-50,090	-6.2	-0.2	28.8	-2.0	30.3
Top 0.1 Percent	85.8	11.5	3.1	15.7	-244,010	-6.5	-0.1	13.6	-2.1	30.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	11,400	21.3	20,690	3.5	-1,650	-1.4	22,330	4.7	-8.0	
Second Quintile	11,420	21.4	44,460	7.5	2,440	2.1	42,020	8.9	5.5	
Middle Quintile	10,780	20.2	80,050	12.8	10,360	8.4	69,690	13.9	13.0	
Fourth Quintile	10,130	19.0	135,440	20.3	23,480	17.9	111,960	20.9	17.3	
Top Quintile	9,470	17.7	400,530	56.2	102,580	73.0	297,950	52.1	25.6	
All	53,430	100.0	126,320	100.0	24,920	100.0	101,400	100.0	19.7	
Addendum										
80-90	4,750	8.9	205,550	14.5	41,870	14.9	163,680	14.4	20.4	
90-95	2,380	4.5	291,900	10.3	64,630	11.6	227,270	10.0	22.1	
95-99	1,860	3.5	497,660	13.7	125,220	17.5	372,450	12.8	25.2	
Top 1 Percent	480	0.9	2,510,160	17.7	809,810	29.0	1,700,340	14.9	32.3	
Top 0.1 Percent	50	0.1	11,647,050	8.3	3,785,500	13.7	7,861,540	7.0	32.5	

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. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T17-0159
Distribution of President Trump's Three-Rate Structure based on Campaign Brackets
Baseline: Current Law with the AMT Repealed
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.6
Second Quintile	1.5	0.0	0.0	0.1	*	-0.4	0.1	1.4	0.0	2.4
Middle Quintile	27.2	0.2	0.4	5.4	-170	-5.7	0.0	5.0	-0.3	5.5
Fourth Quintile	80.0	1.7	1.5	30.6	-1,210	-11.6	-0.9	13.0	-1.3	10.2
Top Quintile	87.1	9.5	1.3	63.9	-2,900	-4.3	0.9	80.0	-1.0	22.7
All	33.3	1.8	1.0	100.0	-690	-5.3	0.0	100.0	-0.9	15.5
Addendum										
80-90	94.1	1.7	1.8	22.9	-2,050	-8.8	-0.5	13.2	-1.5	15.2
90-95	92.3	5.0	1.4	11.5	-2,160	-5.7	0.0	10.7	-1.1	18.2
95-99	71.0	26.8	0.5	5.5	-1,260	-1.7	0.7	18.2	-0.4	22.1
Top 1 Percent	58.4	39.3	1.6	24.0	-20,340	-3.4	0.7	37.9	-1.1	30.5
Top 0.1 Percent	72.5	26.4	2.2	17.7	-130,030	-4.6	0.2	20.5	-1.5	31.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2018 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,760	17.7	12,910	2.9	200	0.3	12,710	3.4	1.6	
Second Quintile	12,000	27.3	27,010	9.3	650	1.4	26,360	10.8	2.4	
Middle Quintile	9,540	21.7	51,560	14.1	2,990	5.0	48,580	15.8	5.8	
Fourth Quintile	7,630	17.4	90,370	19.7	10,390	13.9	79,980	20.9	11.5	
Top Quintile	6,630	15.1	287,440	54.5	68,160	79.1	219,280	49.6	23.7	
All	43,950	100.0	79,580	100.0	12,990	100.0	66,590	100.0	16.3	
Addendum										
80-90	3,360	7.6	140,140	13.5	23,310	13.7	116,830	13.4	16.6	
90-95	1,600	3.6	198,250	9.1	38,220	10.7	160,030	8.7	19.3	
95-99	1,320	3.0	338,490	12.7	75,920	17.5	262,560	11.8	22.4	
Top 1 Percent	360	0.8	1,893,990	19.2	598,650	37.2	1,295,340	15.7	31.6	
Top 0.1 Percent	40	0.1	8,634,630	10.1	2,836,490	20.4	5,798,140	8.1	32.9	

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. Baseline is current law plus the repeal of the AMT. Proposal would implement President Trump's proposed 10%/25%/35% rate structure for the income brackets outlined in his campaign tax plan. Under current law, there are 7 tax brackets with rates of 10%/15%/25%/28%/33%/35%/39.6%. In 2018, these brackets will begin at \$0/\$13,700/\$52,000/\$134,100/\$217,200/\$425,900/\$454,400 for head of household filers, \$0/\$19,100/\$77,600/\$156,500/\$238,500/\$425,900/\$481,100 for joint filers, and \$0/\$9,600/\$38,800/\$93,900/\$195,900/\$425,900/\$427,700 for single filers. Under the alternative proposal, there are three tax brackets with rates of 10%/25%/35%. In 2018, these brackets will begin at \$0/\$38,600/\$115,900 for single and head of household filers and \$0/\$77,300/\$231,800 for joint filers.

<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% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.