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

Table T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Tax Units with Tax Increase or Cut [3]				Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change ($)	Average Federal Tax Rate [5]	
	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					
Less than 10	0.0	0	0.1	320	0.0	0.0	0	0.0	7.1
10-20	0.4	-220	0.3	340	0.0	0.0	0	0.0	3.6
20-30	0.9	-460	1.0	600	0.0	-0.1	*	0.0	5.3
30-40	1.5	-630	1.1	630	0.0	0.1	*	0.0	8.3
40-50	2.6	-630	1.5	700	0.0	0.2	-10	0.0	10.6
50-75	4.0	-600	2.0	640	0.0	0.7	-10	0.0	13.0
75-100	5.9	-770	2.3	490	0.1	1.4	-30	0.0	15.2
100-200	5.5	-580	4.3	530	0.0	0.6	-10	0.0	17.9
200-500	9.0	-2,350	10.4	1,590	0.0	1.3	-50	0.0	21.5
500-1,000	45.9	-12,170	17.5	3,040	1.0	18.4	-5,060	-0.7	25.2
More than 1,000	58.1	-89,710	17.7	17,050	2.2	78.6	-49,140	-1.5	28.2
All	3.8	-7,320	2.6	1,510	0.3	100.0	-240	-0.3	18.4

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 Baseline is current law with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(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 taxes; 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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.1	0.0	0.0	0	0.0	0.0	0.2	0.0	7.1
10-20	0.4	0.3	0.0	0.0	0	0.0	0.0	0.4	0.0	3.6
20-30	0.9	1.0	0.0	-0.1	*	0.2	0.0	1.0	0.0	5.3
30-40	1.5	1.1	0.0	0.1	*	-0.1	0.0	1.6	0.0	8.3
40-50	2.6	1.5	0.0	0.2	-10	-0.1	0.0	2.2	0.0	10.6
50-75	4.0	2.0	0.0	0.7	-10	-0.1	0.1	6.7	0.0	13.0
75-100	5.9	2.3	0.1	1.4	-30	-0.3	0.1	7.5	0.0	15.2
100-200	5.5	4.3	0.0	0.6	-10	0.0	0.4	26.4	0.0	17.9
200-500	9.0	10.4	0.0	1.3	-50	-0.1	0.3	24.4	0.0	21.5
500-1,000	45.9	17.5	1.0	18.4	-5,060	-2.8	-0.1	9.0	-0.7	25.2
More than 1,000	58.1	17.7	2.2	78.6	-49,140	-5.2	-0.8	20.4	-1.5	28.2
All	3.8	2.6	0.3	100.0	-240	-1.4	0.0	100.0	-0.3	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	13,260	7.5	5,690	0.5	400	0.2	5,290	0.5	7.1
10-20	23,850	13.5	15,470	2.3	550	0.4	14,920	2.7	3.6
20-30	22,240	12.6	25,360	3.5	1,350	1.0	24,020	4.1	5.3
30-40	16,640	9.5	35,510	3.7	2,940	1.6	32,570	4.1	8.3
40-50	13,220	7.5	45,880	3.8	4,860	2.1	41,020	4.1	10.6
50-75	24,450	13.9	63,030	9.5	8,200	6.6	54,830	10.2	13.0
75-100	16,650	9.5	88,640	9.1	13,510	7.4	75,140	9.5	15.2
100-200	30,860	17.5	142,160	27.1	25,460	26.0	116,710	27.4	17.9
200-500	11,640	6.6	291,480	21.0	62,610	24.1	228,880	20.2	21.5
500-1,000	1,530	0.9	691,460	6.5	179,220	9.1	512,240	6.0	25.9
More than 1,000	670	0.4	3,208,090	13.4	952,470	21.2	2,255,620	11.5	29.7
All	176,100	100.0	91,930	100.0	17,160	100.0	74,770	100.0	18.7

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.1	0.0	0.0	0	0.0	0.0	0.8	0.0	8.6
10-20	0.5	0.2	0.0	0.3	*	-0.1	0.0	2.5	0.0	6.3
20-30	1.1	0.6	0.0	1.2	*	-0.2	0.0	4.4	0.0	8.4
30-40	1.9	0.5	0.0	2.4	-10	-0.3	0.0	5.3	0.0	11.0
40-50	3.2	0.9	0.0	2.8	-20	-0.3	0.0	6.0	0.0	13.1
50-75	3.0	1.4	0.0	1.3	-10	-0.1	0.1	16.0	0.0	15.6
75-100	1.3	3.1	0.0	-1.1	10	0.1	0.1	13.7	0.0	18.9
100-200	2.1	3.9	0.0	-1.9	10	0.0	0.2	25.4	0.0	21.2
200-500	12.5	13.4	0.1	2.9	-100	-0.2	0.1	11.8	0.0	23.7
500-1,000	41.0	15.1	1.0	16.7	-5,090	-2.7	-0.1	3.5	-0.7	26.8
More than 1,000	51.3	18.8	2.0	77.5	-41,840	-4.2	-0.4	10.4	-1.4	31.6
All	1.7	1.2	0.1	100.0	-50	-0.6	0.0	100.0	-0.1	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	11,640	12.9	5,650	1.5	490	0.8	5,160	1.7	8.6
10-20	18,920	21.0	15,370	6.7	960	2.5	14,410	7.6	6.3
20-30	15,320	17.0	25,280	9.0	2,120	4.4	23,160	9.9	8.4
30-40	10,000	11.1	35,430	8.2	3,910	5.3	31,520	8.8	11.0
40-50	7,390	8.2	45,850	7.9	6,020	6.0	39,840	8.2	13.1
50-75	12,030	13.4	62,600	17.4	9,770	15.9	52,830	17.8	15.6
75-100	6,070	6.7	88,060	12.4	16,630	13.6	71,430	12.1	18.9
100-200	6,540	7.3	135,190	20.5	28,610	25.3	106,580	19.5	21.2
200-500	1,280	1.4	285,340	8.5	67,590	11.7	217,750	7.8	23.7
500-1,000	140	0.2	689,700	2.3	190,240	3.6	499,460	2.0	27.6
More than 1,000	80	0.1	3,052,600	5.6	1,006,330	10.8	2,046,270	4.6	33.0
All	90,040	100.0	47,960	100.0	8,230	100.0	39,730	100.0	17.2

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.1	0.0	0.0	*	0.6	0.0	0.0	0.0	2.5
10-20	0.0	0.7	0.0	0.0	10	11.3	0.0	0.0	0.0	0.4
20-30	0.5	2.3	-0.1	-0.1	20	7.8	0.0	0.0	0.1	1.0
30-40	1.4	2.9	0.0	-0.1	10	1.1	0.0	0.2	0.0	3.5
40-50	2.2	3.5	0.0	-0.1	20	0.5	0.0	0.4	0.0	6.5
50-75	6.4	3.4	0.1	0.6	-30	-0.4	0.0	2.3	0.0	9.7
75-100	10.1	1.8	0.1	1.7	-70	-0.7	0.1	4.4	-0.1	12.5
100-200	6.9	4.4	0.0	1.1	-20	-0.1	0.4	26.3	0.0	16.9
200-500	8.5	10.1	0.0	0.8	-30	-0.1	0.5	30.5	0.0	21.2
500-1,000	46.5	17.8	1.0	19.1	-4,970	-2.8	-0.1	11.6	-0.7	25.0
More than 1,000	59.1	17.5	2.2	78.1	-48,350	-5.3	-0.9	24.1	-1.6	27.7
All	7.9	4.9	0.4	100.0	-590	-1.7	0.0	100.0	-0.3	19.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	740	1.2	5,140	0.0	130	0.0	5,020	0.1	2.5
10-20	1,610	2.7	15,900	0.3	60	0.0	15,840	0.3	0.4
20-30	2,600	4.4	25,720	0.7	240	0.0	25,470	0.8	0.9
30-40	2,710	4.5	35,680	1.0	1,230	0.2	34,450	1.1	3.5
40-50	2,780	4.7	46,020	1.3	2,980	0.4	43,050	1.5	6.5
50-75	7,490	12.6	63,960	4.7	6,210	2.3	57,750	5.3	9.7
75-100	7,960	13.3	89,310	7.0	11,260	4.4	78,060	7.6	12.6
100-200	21,590	36.2	145,310	30.8	24,540	25.9	120,770	32.0	16.9
200-500	9,900	16.6	293,310	28.5	62,100	30.0	231,210	28.1	21.2
500-1,000	1,340	2.3	691,840	9.1	178,020	11.7	513,820	8.5	25.7
More than 1,000	560	1.0	3,100,340	17.2	907,320	25.0	2,193,020	15.2	29.3
All	59,680	100.0	170,910	100.0	34,300	100.0	136,610	100.0	20.1

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	*	0.0	0.0	0	0.0	0.0	-0.3	0.0	-10.4
10-20	0.1	0.2	0.0	-0.3	*	-0.1	0.0	-3.5	0.0	-11.8
20-30	0.2	2.0	-0.1	-5.1	10	-1.2	0.0	-2.7	0.1	-4.4
30-40	0.6	1.4	0.0	-2.5	10	0.6	0.0	2.8	0.0	3.6
40-50	1.2	1.4	0.0	-1.3	10	0.1	0.0	5.5	0.0	7.3
50-75	2.8	1.4	0.0	1.9	-10	-0.1	0.1	17.9	0.0	11.0
75-100	4.1	2.0	0.0	3.1	-10	-0.1	0.1	17.0	0.0	14.2
100-200	2.2	4.4	0.0	-1.1	10	0.0	0.2	34.2	0.0	18.2
200-500	5.6	8.1	0.0	0.9	-30	0.0	0.1	12.4	0.0	21.6
500-1,000	37.4	18.3	1.0	15.2	-5,050	-2.8	-0.1	3.3	-0.7	25.9
More than 1,000	57.7	17.7	1.8	89.6	-65,200	-4.0	-0.5	13.3	-1.2	29.4
All	1.6	1.8	0.1	100.0	-40	-0.6	0.0	100.0	-0.1	12.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	750	3.2	6,870	0.4	-710	-0.3	7,580	0.5	-10.4
10-20	3,040	13.1	15,830	3.5	-1,870	-3.5	17,710	4.5	-11.8
20-30	3,950	17.0	25,440	7.4	-1,140	-2.7	26,570	8.8	-4.5
30-40	3,570	15.4	35,580	9.3	1,280	2.8	34,300	10.2	3.6
40-50	2,710	11.7	45,800	9.1	3,350	5.5	42,460	9.6	7.3
50-75	4,270	18.3	62,610	19.6	6,880	17.8	55,730	19.8	11.0
75-100	2,240	9.6	87,850	14.4	12,470	16.9	75,380	14.1	14.2
100-200	2,300	9.9	133,840	22.5	24,400	34.0	109,440	20.9	18.2
200-500	350	1.5	265,510	6.9	57,400	12.3	208,120	6.1	21.6
500-1,000	30	0.1	685,500	1.6	182,480	3.4	503,020	1.3	26.6
More than 1,000	10	0.1	5,257,670	5.4	1,612,350	13.8	3,645,320	4.3	30.7
All	23,270	100.0	58,680	100.0	7,090	100.0	51,590	100.0	12.1

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	*	0.0	0.0	*	-0.1	0.0	-0.1	0.0	-11.4
10-20	0.0	0.3	0.0	-0.1	*	-0.2	0.0	-0.7	0.0	-12.4
20-30	0.2	2.2	-0.1	-0.5	20	-1.4	0.0	-0.6	0.1	-4.9
30-40	0.4	2.6	-0.1	-0.4	20	2.2	0.0	0.3	0.1	2.2
40-50	1.2	3.0	-0.1	-0.5	20	0.8	0.0	1.0	0.1	6.4
50-75	3.8	3.2	0.0	-0.1	*	0.0	0.1	4.0	0.0	10.5
75-100	8.3	2.4	0.1	1.4	-50	-0.4	0.1	5.2	-0.1	13.6
100-200	6.3	5.3	0.0	0.8	-10	-0.1	0.4	25.4	0.0	17.1
200-500	7.5	10.6	0.0	0.4	-10	0.0	0.5	29.6	0.0	21.2
500-1,000	43.2	18.2	0.9	19.8	-4,820	-2.7	-0.1	11.6	-0.7	25.4
More than 1,000	57.3	16.2	2.1	80.1	-46,960	-5.1	-0.9	24.1	-1.5	27.9
All	4.9	4.3	0.4	100.0	-380	-1.6	0.0	100.0	-0.3	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	1,140	2.1	6,650	0.1	-760	-0.1	7,410	0.2	-11.4
10-20	4,310	8.1	15,830	1.0	-1,970	-0.7	17,800	1.4	-12.4
20-30	5,900	11.0	25,500	2.2	-1,280	-0.6	26,780	2.9	-5.0
30-40	4,970	9.3	35,570	2.6	750	0.3	34,820	3.2	2.1
40-50	4,080	7.6	45,940	2.8	2,920	0.9	43,020	3.2	6.4
50-75	7,500	14.0	63,130	7.0	6,640	3.9	56,490	7.7	10.5
75-100	5,380	10.1	88,910	7.1	12,120	5.2	76,790	7.5	13.6
100-200	12,810	24.0	144,620	27.5	24,690	25.0	119,940	28.0	17.1
200-500	5,940	11.1	291,760	25.7	61,950	29.1	229,810	24.9	21.2
500-1,000	820	1.5	692,280	8.4	180,650	11.7	511,640	7.7	26.1
More than 1,000	340	0.6	3,141,940	15.9	923,230	25.0	2,218,720	13.8	29.4
All	53,430	100.0	126,320	100.0	23,650	100.0	102,680	100.0	18.7

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(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 T17-0165
25-Percent Top Rate on a Broad Definition of Pass-Through Income
Baseline: Current Law with AMT Repealed and 12/25/33 Percent Rate Structure
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) [2]	Percent of Tax Units [3]		Percent Change in After-Tax Income [4]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [5]	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.4	0.0	0.0	0.0	1.8
10-20	0.1	0.1	0.0	0.0	0	-0.1	0.0	0.3	0.0	1.5
20-30	0.4	0.4	0.0	0.0	0	0.0	0.0	0.8	0.0	2.5
30-40	0.8	0.6	0.0	0.0	*	0.0	0.0	1.1	0.0	3.5
40-50	1.4	1.1	0.0	0.1	*	-0.1	0.0	1.5	0.0	5.2
50-75	3.5	1.9	0.0	0.3	-10	-0.1	0.1	5.3	0.0	7.5
75-100	6.0	2.7	0.0	0.8	-20	-0.2	0.1	7.4	0.0	10.7
100-200	6.7	4.5	0.0	0.5	-10	0.0	0.4	24.2	0.0	15.2
200-500	13.5	11.4	0.0	1.3	-60	-0.1	0.3	21.7	0.0	21.0
500-1,000	55.0	16.5	1.2	18.5	-5,970	-3.4	-0.2	8.8	-0.9	24.7
More than 1,000	62.4	20.0	2.0	80.4	-47,600	-4.5	-0.9	28.4	-1.4	29.2
All	3.4	2.1	0.3	100.0	-200	-1.6	0.0	100.0	-0.3	15.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 [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	1,940	4.4	5,390	0.3	90	0.0	5,300	0.4	1.8
10-20	7,590	17.3	15,940	3.5	240	0.3	15,700	4.0	1.5
20-30	7,360	16.7	25,200	5.3	620	0.8	24,580	6.1	2.4
30-40	4,590	10.5	35,400	4.7	1,230	1.0	34,170	5.3	3.5
40-50	3,460	7.9	45,710	4.5	2,360	1.5	43,350	5.1	5.2
50-75	5,990	13.6	62,870	10.8	4,710	5.2	58,160	11.8	7.5
75-100	4,210	9.6	88,450	10.7	9,500	7.3	78,950	11.3	10.7
100-200	6,110	13.9	139,530	24.4	21,260	23.8	118,280	24.5	15.2
200-500	1,880	4.3	296,830	15.9	62,260	21.4	234,570	14.9	21.0
500-1,000	280	0.6	697,210	5.5	177,850	9.0	519,360	4.8	25.5
More than 1,000	150	0.3	3,489,130	14.9	1,065,380	29.2	2,423,750	12.3	30.5
All	43,950	100.0	79,580	100.0	12,420	100.0	67,160	100.0	15.6

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 with the individual alternative minimum tax (AMT) repealed and individual income tax rates of 12, 25, and 33 percent rates with the 25 and 33 percent bracket thresholds the same as under current law. Proposal would implement a 25-percent top rate on qualifying pass-through income. Qualifying pass-through income would be 100 percent of Schedule C/F, partnership, and rental income; and all S corporation profits. Does not include impact of income shifting.
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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
http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(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.