

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

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	12,910	7.3	0.2	0.1	-10	-0.2	7.1
10-20	23,450	13.2	0.3	0.5	-50	-0.3	3.3
20-30	22,400	12.6	0.5	1.3	-130	-0.5	4.8
30-40	16,840	9.5	0.9	2.3	-300	-0.8	7.4
40-50	13,100	7.4	1.2	2.8	-480	-1.0	9.7
50-75	24,680	13.9	1.4	8.8	-800	-1.2	12.1
75-100	17,020	9.6	1.4	8.4	-1,100	-1.2	14.5
100-200	31,540	17.8	1.5	24.2	-1,720	-1.2	17.5
200-500	11,850	6.7	2.2	26.8	-5,050	-1.7	21.3
500-1,000	1,530	0.9	3.7	12.7	-18,540	-2.6	25.7
More than 1,000	710	0.4	2.0	13.6	-42,930	-1.3	32.4
All	177,230	100.0	1.7	100.0	-1,260	-1.3	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). \* non-zero value rounded to zero; \*\* insufficient data

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 0

(1) Calendar year. Baseline is current law. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019<sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.2	0.1	-10	-2.1	0.0	0.2	-0.2	7.1
10-20	0.3	0.5	-50	-7.9	0.0	0.4	-0.3	3.3
20-30	0.5	1.3	-130	-9.2	0.0	0.9	-0.5	4.8
30-40	0.9	2.3	-300	-9.9	-0.1	1.4	-0.8	7.4
40-50	1.2	2.8	-480	-9.6	-0.1	1.9	-1.0	9.7
50-75	1.4	8.8	-800	-9.3	-0.2	6.1	-1.2	12.1
75-100	1.4	8.4	-1,100	-7.7	-0.1	7.1	-1.2	14.5
100-200	1.5	24.2	-1,720	-6.3	0.1	25.4	-1.2	17.5
200-500	2.2	26.8	-5,050	-7.4	-0.2	23.8	-1.7	21.3
500-1,000	3.7	12.7	-18,540	-9.3	-0.3	8.8	-2.6	25.7
More than 1,000	2.0	13.6	-42,930	-3.9	0.7	23.9	-1.3	32.4
All	1.7	100.0	-1,260	-6.6	0.0	100.0	-1.3	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,910	7.3	5,800	0.4	420	0.2	5,380	0.5	7.3
10-20	23,450	13.2	15,840	2.2	570	0.4	15,270	2.7	3.6
20-30	22,400	12.6	25,950	3.4	1,370	0.9	24,570	4.1	5.3
30-40	16,840	9.5	36,350	3.6	3,000	1.5	33,350	4.2	8.3
40-50	13,100	7.4	46,980	3.6	5,050	2.0	41,930	4.1	10.7
50-75	24,680	13.9	64,520	9.4	8,620	6.3	55,900	10.2	13.4
75-100	17,020	9.6	90,680	9.1	14,210	7.1	76,470	9.6	15.7
100-200	31,540	17.8	145,510	27.2	27,180	25.3	118,320	27.6	18.7
200-500	11,850	6.7	298,130	20.9	68,480	24.0	229,650	20.1	23.0
500-1,000	1,530	0.9	708,700	6.4	200,350	9.0	508,350	5.8	28.3
More than 1,000	710	0.4	3,292,620	13.8	1,108,610	23.2	2,184,010	11.5	33.7
All	177,230	100.0	95,380	100.0	19,120	100.0	76,260	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). \* non-zero value rounded to zero; \*\* insufficient data  
Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 0

(1) Calendar year. Baseline is current law. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.2	-10	-1.3	0.0	0.7	-0.1	8.8
10-20	0.3	2.0	-40	-4.4	0.0	2.3	-0.3	6.1
20-30	0.5	4.2	-110	-5.2	0.0	4.0	-0.4	7.7
30-40	0.8	6.5	-260	-6.6	-0.1	4.9	-0.7	10.2
40-50	1.1	8.0	-440	-7.1	-0.1	5.5	-1.0	12.5
50-75	1.5	23.2	-780	-7.4	-0.4	15.1	-1.2	15.1
75-100	1.5	16.2	-1,060	-6.0	-0.2	13.2	-1.2	18.3
100-200	1.0	18.5	-1,110	-3.6	0.4	25.8	-0.8	21.2
200-500	1.9	13.7	-4,180	-5.6	-0.1	12.1	-1.4	24.3
500-1,000	1.7	3.0	-8,270	-3.9	0.0	3.9	-1.2	29.0
More than 1,000	1.5	6.2	-30,000	-2.6	0.3	12.2	-1.0	35.6
All	1.1	100.0	-450	-5.0	0.0	100.0	-0.9	17.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,310	12.5	5,770	1.4	510	0.7	5,250	1.6	8.9
10-20	18,490	20.5	15,740	6.4	1,000	2.3	14,730	7.4	6.4
20-30	15,610	17.3	25,870	8.9	2,100	4.0	23,770	10.0	8.1
30-40	10,200	11.3	36,270	8.2	3,970	5.0	32,300	8.9	10.9
40-50	7,350	8.1	46,930	7.6	6,290	5.7	40,640	8.1	13.4
50-75	12,150	13.4	64,030	17.2	10,430	15.5	53,600	17.6	16.3
75-100	6,250	6.9	90,060	12.5	17,510	13.4	72,550	12.2	19.5
100-200	6,800	7.5	138,800	20.9	30,560	25.4	108,240	19.9	22.0
200-500	1,330	1.5	291,750	8.6	75,020	12.2	216,730	7.8	25.7
500-1,000	150	0.2	702,810	2.3	212,320	3.8	490,490	2.0	30.2
More than 1,000	80	0.1	3,150,780	5.9	1,150,580	11.9	2,000,200	4.6	36.5
All	90,380	100.0	50,000	100.0	9,050	100.0	40,950	100.0	18.1

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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.0	-10	-10.1	0.0	0.0	-0.3	2.4
10-20	0.2	0.0	-30	-49.9	0.0	0.0	-0.2	0.2
20-30	0.3	0.1	-70	-19.6	0.0	0.0	-0.3	1.0
30-40	0.4	0.2	-140	-10.9	0.0	0.1	-0.4	3.1
40-50	0.6	0.5	-280	-9.4	0.0	0.3	-0.6	5.8
50-75	1.1	2.8	-620	-9.9	-0.1	2.0	-1.0	8.7
75-100	1.5	5.7	-1,150	-9.8	-0.1	4.0	-1.3	11.6
100-200	1.7	27.3	-2,040	-7.8	-0.2	24.7	-1.4	16.3
200-500	2.3	32.1	-5,250	-7.8	-0.2	29.2	-1.8	20.8
500-1,000	3.9	16.3	-20,060	-10.1	-0.4	11.1	-2.8	25.2
More than 1,000	2.1	16.3	-45,370	-4.2	0.9	28.2	-1.4	31.9
All	2.0	100.0	-2,740	-7.1	0.0	100.0	-1.5	20.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	730	1.2	5,110	0.0	140	0.0	4,980	0.0	2.7
10-20	1,610	2.7	16,310	0.3	70	0.0	16,240	0.3	0.4
20-30	2,500	4.2	26,270	0.6	330	0.0	25,940	0.8	1.3
30-40	2,690	4.5	36,510	0.9	1,280	0.2	35,230	1.1	3.5
40-50	2,680	4.5	47,150	1.2	3,010	0.4	44,130	1.4	6.4
50-75	7,500	12.5	65,510	4.6	6,290	2.0	59,220	5.3	9.6
75-100	8,110	13.5	91,450	7.0	11,780	4.1	79,670	7.7	12.9
100-200	21,970	36.5	148,670	30.6	26,200	24.9	122,470	32.2	17.6
200-500	10,070	16.7	300,000	28.3	67,670	29.4	232,330	28.0	22.6
500-1,000	1,340	2.2	709,730	8.9	198,980	11.5	510,750	8.2	28.0
More than 1,000	590	1.0	3,206,430	17.8	1,069,010	27.4	2,137,420	15.2	33.3
All	60,210	100.0	177,050	100.0	38,450	100.0	138,600	100.0	21.7

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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	0.4	0.2	-30	4.3	0.0	-0.4	-0.5	-11.8
10-20	0.3	1.2	-60	3.0	-0.4	-3.8	-0.4	-12.2
20-30	0.8	5.8	-220	20.0	-0.8	-3.2	-0.8	-5.0
30-40	1.5	12.6	-510	-39.8	-0.9	1.7	-1.4	2.1
40-50	1.8	14.3	-770	-23.0	-0.8	4.3	-1.6	5.5
50-75	2.1	34.7	-1,170	-16.5	-1.6	16.0	-1.8	9.3
75-100	1.3	15.8	-1,010	-7.6	0.1	17.4	-1.1	13.7
100-200	0.4	6.9	-430	-1.7	2.5	36.9	-0.3	18.6
200-500	0.9	4.2	-1,780	-2.8	0.8	13.7	-0.7	23.2
500-1,000	-0.2	-0.2	1,050	0.5	0.3	3.6	0.2	28.8
More than 1,000	1.5	4.6	-43,680	-3.0	0.8	13.7	-1.0	32.7
All	1.2	100.0	-630	-8.3	0.0	100.0	-1.1	11.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	3.1	6,920	0.4	-780	-0.3	7,700	0.5	-11.3
10-20	3,070	13.1	16,190	3.6	-1,910	-3.3	18,100	4.5	-11.8
20-30	3,930	16.7	26,030	7.3	-1,090	-2.4	27,120	8.7	-4.2
30-40	3,600	15.4	36,430	9.4	1,290	2.6	35,140	10.3	3.5
40-50	2,720	11.6	46,910	9.1	3,350	5.2	43,560	9.7	7.1
50-75	4,340	18.5	64,080	19.9	7,120	17.6	56,960	20.2	11.1
75-100	2,290	9.8	89,690	14.7	13,280	17.3	76,410	14.3	14.8
100-200	2,340	10.0	136,640	22.8	25,850	34.4	110,790	21.2	18.9
200-500	350	1.5	271,950	6.8	64,830	12.9	207,120	5.9	23.8
500-1,000	30	0.1	692,130	1.4	198,550	3.3	493,580	1.2	28.7
More than 1,000	20	0.1	4,384,730	4.8	1,479,320	12.9	2,905,420	3.6	33.7
All	23,450	100.0	59,730	100.0	7,500	100.0	52,230	100.0	12.6

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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.5	0.0	-30	4.1	0.0	-0.1	-0.5	-12.8
10-20	0.4	0.3	-70	3.3	-0.1	-0.7	-0.4	-12.9
20-30	0.7	1.0	-180	14.3	-0.1	-0.6	-0.7	-5.5
30-40	1.2	2.0	-440	-57.9	-0.1	0.1	-1.2	0.9
40-50	1.5	2.6	-680	-23.2	-0.1	0.7	-1.4	4.8
50-75	1.9	7.7	-1,080	-15.8	-0.3	3.3	-1.7	8.9
75-100	1.7	7.0	-1,360	-10.7	-0.2	4.8	-1.5	12.4
100-200	1.6	23.2	-1,890	-7.2	0.1	24.4	-1.3	16.5
200-500	2.3	29.5	-5,230	-7.7	-0.1	28.6	-1.8	21.0
500-1,000	3.7	14.1	-18,680	-9.3	-0.2	11.2	-2.6	25.7
More than 1,000	2.0	13.9	-41,520	-3.9	1.1	28.1	-1.3	32.2
All	1.9	100.0	-1,990	-7.5	0.0	100.0	-1.5	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	2.1	6,720	0.1	-830	-0.1	7,540	0.2	-12.3
10-20	4,300	8.0	16,190	1.0	-2,020	-0.6	18,210	1.4	-12.5
20-30	5,760	10.7	26,100	2.1	-1,260	-0.5	27,360	2.8	-4.8
30-40	4,930	9.2	36,400	2.6	760	0.3	35,650	3.1	2.1
40-50	4,020	7.5	47,040	2.7	2,930	0.8	44,110	3.2	6.2
50-75	7,620	14.2	64,640	7.0	6,810	3.7	57,830	7.9	10.5
75-100	5,510	10.3	90,890	7.1	12,660	4.9	78,230	7.7	13.9
100-200	13,120	24.4	147,750	27.7	26,280	24.3	121,470	28.5	17.8
200-500	6,010	11.2	298,220	25.6	67,710	28.7	230,510	24.8	22.7
500-1,000	810	1.5	710,080	8.2	201,150	11.4	508,930	7.3	28.3
More than 1,000	360	0.7	3,191,380	16.3	1,069,730	27.0	2,121,650	13.6	33.5
All	53,770	100.0	130,430	100.0	26,390	100.0	104,040	100.0	20.2

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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T17-0268**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-6.5	0.0	0.0	-0.1	1.7
10-20	0.1	0.2	-20	-6.4	0.0	0.3	-0.1	1.4
20-30	0.2	0.6	-40	-6.9	0.0	0.8	-0.2	2.3
30-40	0.3	1.0	-110	-8.5	0.0	1.0	-0.3	3.2
40-50	0.5	1.5	-220	-8.8	0.0	1.3	-0.5	4.8
50-75	0.9	6.5	-540	-10.7	-0.1	4.8	-0.8	7.0
75-100	1.4	9.6	-1,130	-11.2	-0.2	6.7	-1.3	9.9
100-200	1.8	27.5	-2,220	-9.6	-0.4	22.7	-1.6	14.6
200-500	2.9	26.8	-6,890	-10.1	-0.5	20.9	-2.3	20.3
500-1,000	4.5	12.9	-23,230	-11.6	-0.4	8.7	-3.3	24.9
More than 1,000	2.1	15.7	-50,620	-4.1	1.3	32.3	-1.4	32.7
All	1.7	100.0	-1,140	-8.1	0.0	100.0	-1.4	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,890	4.2	5,380	0.3	100	0.0	5,280	0.3	1.8
10-20	7,440	16.4	16,350	3.2	250	0.3	16,100	3.8	1.5
20-30	7,660	16.9	25,790	5.2	620	0.7	25,170	6.2	2.4
30-40	4,880	10.8	36,250	4.7	1,290	1.0	34,960	5.5	3.6
40-50	3,480	7.7	46,920	4.3	2,460	1.3	44,460	5.0	5.2
50-75	6,200	13.7	64,310	10.6	5,070	4.9	59,230	11.7	7.9
75-100	4,390	9.7	90,580	10.5	10,130	6.9	80,460	11.3	11.2
100-200	6,420	14.2	143,280	24.4	23,100	23.1	120,180	24.7	16.1
200-500	2,010	4.4	303,270	16.2	68,400	21.4	234,870	15.1	22.6
500-1,000	290	0.6	713,170	5.4	200,690	9.0	512,480	4.7	28.1
More than 1,000	160	0.4	3,634,990	15.5	1,239,140	30.9	2,395,860	12.3	34.1
All	45,260	100.0	83,370	100.0	14,190	100.0	69,180	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). \* non-zero value rounded to zero; \*\* insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.