

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

Table T17-0293

Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act

Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance

Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0	0.0	0.0	0	0.0	7.1
10-20	0.1	-110	0.0	0	0.0	0.0	0	0.0	3.3
20-30	0.4	-220	0.0	0	0.0	0.1	*	0.0	4.8
30-40	0.9	-230	0.0	0	0.0	0.2	*	0.0	7.4
40-50	2.1	-330	0.0	0	0.0	0.5	-10	0.0	9.7
50-75	4.6	-430	0.0	0	0.0	2.9	-20	0.0	12.1
75-100	8.7	-620	0.0	0	0.1	5.5	-50	-0.1	14.4
100-200	15.8	-900	0.0	0	0.1	26.6	-140	-0.1	17.4
200-500	37.4	-1,490	0.0	0	0.2	39.2	-560	-0.2	21.1
500-1,000	65.5	-2,550	0.0	0	0.3	15.2	-1,670	-0.2	25.4
More than 1,000	74.4	-3,160	0.0	0	0.1	9.9	-2,350	-0.1	32.3
All	8.0	-1,190	0.0	0	0.1	100.0	-100	-0.1	18.6

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

Number of AMT Taxpayers (millions). Baseline: 0

Proposal: 0

Number of Itemizers (millions). Baseline: 10.3

Proposal: 15.7

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

(1) Calendar year. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

<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 T17-0293
Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act
Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	7.1
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.3
20-30	0.4	0.0	0.0	0.1	*	-0.1	0.0	0.9	0.0	4.8
30-40	0.9	0.0	0.0	0.2	*	-0.1	0.0	1.5	0.0	7.4
40-50	2.1	0.0	0.0	0.5	-10	-0.2	0.0	1.9	0.0	9.7
50-75	4.6	0.0	0.0	2.9	-20	-0.3	0.0	6.1	0.0	12.1
75-100	8.7	0.0	0.1	5.5	-50	-0.4	0.0	7.1	-0.1	14.4
100-200	15.8	0.0	0.1	26.6	-140	-0.6	0.0	25.4	-0.1	17.4
200-500	37.4	0.0	0.2	39.2	-560	-0.9	-0.1	23.7	-0.2	21.1
500-1,000	65.5	0.0	0.3	15.2	-1,670	-0.9	0.0	8.8	-0.2	25.4
More than 1,000	74.4	0.0	0.1	9.9	-2,350	-0.2	0.1	24.0	-0.1	32.3
All	8.0	0.0	0.1	100.0	0	-0.5	0.0	100.0	-0.1	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 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	12,910	7.3	5,800	0.4	410	0.2	5,390	0.5	7.1
10-20	23,450	13.2	15,840	2.2	520	0.4	15,320	2.6	3.3
20-30	22,400	12.6	25,950	3.4	1,250	0.9	24,700	4.0	4.8
30-40	16,840	9.5	36,350	3.6	2,710	1.4	33,650	4.1	7.4
40-50	13,100	7.4	46,980	3.6	4,560	1.9	42,410	4.0	9.7
50-75	24,680	13.9	64,520	9.4	7,820	6.1	56,690	10.2	12.1
75-100	17,020	9.6	90,680	9.1	13,120	7.1	77,570	9.6	14.5
100-200	31,540	17.8	145,510	27.2	25,470	25.4	120,040	27.6	17.5
200-500	11,850	6.7	298,130	20.9	63,430	23.8	234,710	20.3	21.3
500-1,000	1,530	0.9	708,700	6.4	181,810	8.8	526,890	5.9	25.7
More than 1,000	710	0.4	3,292,620	13.8	1,065,680	23.9	2,226,940	11.5	32.4
All	177,230	100.0	95,380	100.0	17,860	100.0	77,520	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. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

<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

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(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 T17-0293
Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act
Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	8.8
10-20	0.1	0.0	0.0	0.1	0	0.0	0.0	2.3	0.0	6.1
20-30	0.5	0.0	0.0	0.4	*	-0.1	0.0	4.0	0.0	7.7
30-40	1.2	0.0	0.0	0.6	*	-0.1	0.0	4.9	0.0	10.2
40-50	2.9	0.0	0.0	1.5	-10	-0.2	0.0	5.6	0.0	12.4
50-75	6.9	0.0	0.1	8.1	-30	-0.3	0.0	15.1	-0.1	15.0
75-100	14.4	0.0	0.1	13.5	-100	-0.6	0.0	13.2	-0.1	18.2
100-200	30.7	0.0	0.3	42.3	-290	-1.0	-0.1	25.7	-0.2	21.0
200-500	51.6	0.0	0.4	25.2	-890	-1.3	-0.1	12.0	-0.3	24.0
500-1,000	61.8	0.0	0.3	4.6	-1,460	-0.7	0.0	3.9	-0.2	28.8
More than 1,000	68.0	0.0	0.1	3.7	-2,030	-0.2	0.1	12.2	-0.1	35.5
All	5.6	0.0	0.1	100.0	0	-0.6	0.0	100.0	-0.1	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 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	11,310	12.5	5,770	1.4	510	0.7	5,260	1.6	8.8
10-20	18,490	20.5	15,740	6.4	960	2.3	14,780	7.3	6.1
20-30	15,610	17.3	25,870	8.9	1,990	4.0	23,880	10.0	7.7
30-40	10,200	11.3	36,270	8.2	3,710	4.9	32,560	8.9	10.2
40-50	7,350	8.1	46,930	7.6	5,840	5.5	41,090	8.1	12.5
50-75	12,150	13.4	64,030	17.2	9,650	15.1	54,380	17.7	15.1
75-100	6,250	6.9	90,060	12.5	16,460	13.2	73,610	12.3	18.3
100-200	6,800	7.5	138,800	20.9	29,450	25.8	109,350	19.9	21.2
200-500	1,330	1.5	291,750	8.6	70,840	12.1	220,910	7.9	24.3
500-1,000	150	0.2	702,810	2.3	204,050	3.9	498,760	2.0	29.0
More than 1,000	80	0.1	3,150,780	5.9	1,120,580	12.2	2,030,200	4.6	35.6
All	90,380	100.0	50,000	100.0	8,600	100.0	41,400	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. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

<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

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(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 T17-0293
Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act
Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.2
20-30	*	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.0
30-40	0.3	0.0	0.0	0.0	*	-0.1	0.0	0.1	0.0	3.1
40-50	0.4	0.0	0.0	0.0	*	0.0	0.0	0.3	0.0	5.8
50-75	1.5	0.0	0.0	0.4	-10	-0.1	0.0	2.0	0.0	8.7
75-100	3.5	0.0	0.0	1.0	-10	-0.1	0.0	4.0	0.0	11.6
100-200	10.6	0.0	0.1	17.5	-90	-0.4	0.0	24.7	-0.1	16.2
200-500	35.1	0.0	0.2	46.6	-500	-0.8	-0.1	29.1	-0.2	20.6
500-1,000	66.3	0.0	0.3	21.0	-1,700	-1.0	-0.1	11.1	-0.2	25.0
More than 1,000	76.2	0.0	0.1	13.4	-2,440	-0.2	0.1	28.3	-0.1	31.9
All	12.6	0.0	0.1	100.0	0	-0.5	0.0	100.0	-0.1	20.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	730	1.2	5,110	0.0	120	0.0	4,990	0.0	2.4
10-20	1,610	2.7	16,310	0.3	30	0.0	16,280	0.3	0.2
20-30	2,500	4.2	26,270	0.6	270	0.0	26,000	0.8	1.0
30-40	2,690	4.5	36,510	0.9	1,140	0.1	35,370	1.1	3.1
40-50	2,680	4.5	47,150	1.2	2,730	0.3	44,420	1.4	5.8
50-75	7,500	12.5	65,510	4.6	5,670	2.0	59,840	5.3	8.7
75-100	8,110	13.5	91,450	7.0	10,620	4.0	80,820	7.7	11.6
100-200	21,970	36.5	148,670	30.6	24,160	24.7	124,510	32.2	16.3
200-500	10,070	16.7	300,000	28.3	62,420	29.2	237,580	28.1	20.8
500-1,000	1,340	2.2	709,730	8.9	178,920	11.1	530,810	8.3	25.2
More than 1,000	590	1.0	3,206,430	17.8	1,023,640	28.2	2,182,790	15.2	31.9
All	60,210	100.0	177,050	100.0	35,710	100.0	141,340	100.0	20.2

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

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

(1) Calendar year. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

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

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(3) 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 T17-0293
Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act
Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	-0.4	0.0	-11.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.8	0.0	-12.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.2	0.0	-5.0
30-40	0.3	0.0	0.0	0.2	*	-0.1	0.0	1.7	0.0	2.1
40-50	0.9	0.0	0.0	0.6	*	-0.1	0.0	4.4	0.0	5.5
50-75	2.2	0.0	0.0	2.7	-10	-0.1	0.1	16.1	0.0	9.3
75-100	10.1	0.0	0.1	13.6	-60	-0.5	0.0	17.4	-0.1	13.6
100-200	19.9	0.0	0.2	47.6	-220	-0.9	-0.1	36.8	-0.2	18.4
200-500	47.4	0.0	0.4	28.4	-880	-1.4	-0.1	13.6	-0.3	22.9
500-1,000	50.3	0.0	0.3	3.9	-1,470	-0.7	0.0	3.6	-0.2	28.6
More than 1,000	65.0	0.0	0.1	3.1	-2,150	-0.2	0.1	13.7	-0.1	32.7
All	4.3	0.0	0.1	100.0	0	-0.7	0.0	100.0	-0.1	11.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 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	3.1	6,920	0.4	-820	-0.4	7,740	0.5	-11.8
10-20	3,070	13.1	16,190	3.6	-1,970	-3.8	18,150	4.5	-12.2
20-30	3,930	16.7	26,030	7.3	-1,310	-3.2	27,340	8.7	-5.0
30-40	3,600	15.4	36,430	9.4	770	1.7	35,660	10.4	2.1
40-50	2,720	11.6	46,910	9.1	2,580	4.3	44,330	9.7	5.5
50-75	4,340	18.5	64,080	19.9	5,950	16.0	58,130	20.4	9.3
75-100	2,290	9.8	89,690	14.7	12,270	17.4	77,430	14.3	13.7
100-200	2,340	10.0	136,640	22.8	25,420	36.9	111,220	21.0	18.6
200-500	350	1.5	271,950	6.8	63,050	13.7	208,900	5.9	23.2
500-1,000	30	0.1	692,130	1.4	199,600	3.6	492,530	1.1	28.8
More than 1,000	20	0.1	4,384,730	4.8	1,435,630	13.7	2,949,100	3.7	32.7
All	23,450	100.0	59,730	100.0	6,880	100.0	52,850	100.0	11.5

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

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

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Table T17-0293
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Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0	0.0	0.0	-0.1	0.0	-12.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-12.9
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-5.5
30-40	0.4	0.0	0.0	0.0	*	-0.2	0.0	0.1	0.0	0.9
40-50	0.9	0.0	0.0	0.1	*	-0.1	0.0	0.7	0.0	4.8
50-75	2.7	0.0	0.0	0.9	-10	-0.2	0.0	3.3	0.0	8.9
75-100	7.0	0.0	0.1	2.6	-40	-0.3	0.0	4.8	0.0	12.4
100-200	14.5	0.0	0.1	21.2	-130	-0.5	0.0	24.4	-0.1	16.4
200-500	40.7	0.0	0.3	45.0	-610	-1.0	-0.1	28.5	-0.2	20.8
500-1,000	71.9	0.0	0.4	18.9	-1,900	-1.0	-0.1	11.1	-0.3	25.4
More than 1,000	77.9	0.0	0.1	11.3	-2,550	-0.3	0.1	28.2	-0.1	32.1
All	10.9	0.0	0.1	100.0	0	-0.6	0.0	100.0	-0.1	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	2.1	6,720	0.1	-860	-0.1	7,580	0.2	-12.8
10-20	4,300	8.0	16,190	1.0	-2,090	-0.7	18,280	1.4	-12.9
20-30	5,760	10.7	26,100	2.1	-1,440	-0.6	27,540	2.8	-5.5
30-40	4,930	9.2	36,400	2.6	320	0.1	36,090	3.1	0.9
40-50	4,020	7.5	47,040	2.7	2,250	0.7	44,790	3.2	4.8
50-75	7,620	14.2	64,640	7.0	5,730	3.3	58,910	7.9	8.9
75-100	5,510	10.3	90,890	7.1	11,300	4.8	79,590	7.7	12.4
100-200	13,120	24.4	147,750	27.7	24,390	24.4	123,360	28.4	16.5
200-500	6,010	11.2	298,220	25.6	62,480	28.6	235,740	24.9	21.0
500-1,000	810	1.5	710,080	8.2	182,480	11.2	527,610	7.5	25.7
More than 1,000	360	0.7	3,191,380	16.3	1,028,210	28.1	2,163,170	13.6	32.2
All	53,770	100.0	130,430	100.0	24,400	100.0	106,030	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. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

<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 T17-0293
Allow Itemized Deduction for up to \$10,000 in Property Taxes (House Proposal) in Senate Tax Cuts and Jobs Act
Baseline: Senate Tax Cuts and Jobs Act, as Ordered Reported by the Committee on Finance
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	0.0	0.0	0.0	0.0	1.7
10-20	*	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.4
20-30	0.2	0.0	0.0	0.1	0	0.0	0.0	0.8	0.0	2.3
30-40	0.5	0.0	0.0	0.3	*	-0.1	0.0	1.0	0.0	3.2
40-50	1.6	0.0	0.0	0.7	-10	-0.2	0.0	1.3	0.0	4.8
50-75	3.4	0.0	0.0	4.4	-20	-0.4	0.0	4.8	0.0	7.0
75-100	6.6	0.0	0.0	6.7	-40	-0.4	0.0	6.7	0.0	9.9
100-200	12.2	0.0	0.1	25.0	-90	-0.4	0.0	22.7	-0.1	14.5
200-500	25.7	0.0	0.2	32.0	-370	-0.6	0.0	20.9	-0.1	20.2
500-1,000	53.3	0.0	0.2	16.0	-1,290	-0.7	0.0	8.6	-0.2	24.7
More than 1,000	71.7	0.0	0.1	15.0	-2,170	-0.2	0.1	32.3	-0.1	32.6
All	4.8	0.0	0.1	100.0	0	-0.4	0.0	100.0	-0.1	15.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 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	1,890	4.2	5,380	0.3	90	0.0	5,290	0.3	1.7
10-20	7,440	16.4	16,350	3.2	230	0.3	16,120	3.8	1.4
20-30	7,660	16.9	25,790	5.2	580	0.8	25,210	6.1	2.3
30-40	4,880	10.8	36,250	4.7	1,180	1.0	35,070	5.4	3.2
40-50	3,480	7.7	46,920	4.3	2,240	1.3	44,680	4.9	4.8
50-75	6,200	13.7	64,310	10.6	4,530	4.8	59,780	11.6	7.0
75-100	4,390	9.7	90,580	10.5	9,000	6.7	81,580	11.3	9.9
100-200	6,420	14.2	143,280	24.4	20,880	22.7	122,400	24.7	14.6
200-500	2,010	4.4	303,270	16.2	61,510	20.9	241,760	15.3	20.3
500-1,000	290	0.6	713,170	5.4	177,450	8.7	535,720	4.9	24.9
More than 1,000	160	0.4	3,634,990	15.5	1,188,520	32.3	2,446,470	12.3	32.7
All	45,260	100.0	83,370	100.0	13,050	100.0	70,320	100.0	15.7

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. The baseline is the Senate Tax Cuts and Jobs Act as passed by Committee on Finance. Proposal would allow an itemized deduction for property taxes with a cap of \$10,000 (\$5,000 MFS).

<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.