

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

Table T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	48,930	27.6	0.3	0.8	-40	-0.2	4.0
Second Quintile	39,320	22.2	0.9	5.6	-300	-0.8	8.1
Middle Quintile	34,350	19.4	1.4	13.5	-840	-1.2	12.7
Fourth Quintile	28,870	16.3	1.6	21.0	-1,560	-1.3	16.1
Top Quintile	24,560	13.9	2.0	62.2	-5,420	-1.5	24.3
All	177,230	100.0	1.6	100.0	-1,210	-1.3	18.8
Addendum							
80-90	12,610	7.1	1.6	14.1	-2,400	-1.3	18.9
90-95	6,090	3.4	1.7	9.8	-3,430	-1.3	20.8
95-99	4,710	2.7	3.1	23.0	-10,460	-2.3	23.2
Top 1 Percent	1,150	0.7	1.8	15.3	-28,430	-1.2	31.9
Top 0.1 Percent	120	0.1	0.8	3.4	-61,920	-0.6	33.5

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: 2.3

(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) 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% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.3	0.8	-40	-5.6	0.0	0.9	-0.2	4.0	
Second Quintile	0.9	5.6	-300	-9.1	-0.1	3.8	-0.8	8.1	
Middle Quintile	1.4	13.5	-840	-8.7	-0.3	9.6	-1.2	12.7	
Fourth Quintile	1.6	21.0	-1,560	-7.5	-0.2	17.6	-1.3	16.1	
Top Quintile	2.0	62.2	-5,420	-5.8	0.4	67.7	-1.5	24.3	
All	1.6	100.0	-1,210	-6.3	0.0	100.0	-1.3	18.8	
Addendum									
80-90	1.6	14.1	-2,400	-6.3	0.0	14.1	-1.3	18.9	
90-95	1.7	9.8	-3,430	-5.8	0.1	10.7	-1.3	20.8	
95-99	3.1	23.0	-10,460	-9.1	-0.5	15.5	-2.3	23.2	
Top 1 Percent	1.8	15.3	-28,430	-3.6	0.8	27.5	-1.2	31.9	
Top 0.1 Percent	0.8	3.4	-61,920	-1.6	0.7	13.8	-0.6	33.5	

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

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	48,930	27.6	15,190	4.4	640	0.9	14,550	5.3	4.2
Second Quintile	39,320	22.2	37,840	8.8	3,360	3.9	34,480	10.0	8.9
Middle Quintile	34,350	19.4	69,760	14.2	9,720	9.9	60,040	15.3	13.9
Fourth Quintile	28,870	16.3	119,870	20.5	20,870	17.8	99,010	21.2	17.4
Top Quintile	24,560	13.9	360,120	52.3	92,950	67.4	267,170	48.6	25.8
All	177,230	100.0	95,380	100.0	19,120	100.0	76,260	100.0	20.1
Addendum									
80-90	12,610	7.1	187,000	14.0	37,790	14.1	149,210	13.9	20.2
90-95	6,090	3.4	266,990	9.6	59,060	10.6	207,930	9.4	22.1
95-99	4,710	2.7	451,970	12.6	115,230	16.0	336,740	11.7	25.5
Top 1 Percent	1,150	0.7	2,374,200	16.2	785,580	26.7	1,588,620	13.5	33.1
Top 0.1 Percent	120	0.1	11,123,710	7.7	3,788,360	13.1	7,335,360	6.4	34.1

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: 2.3

(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) 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% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.3	0.7	-40	-23.6	0.0	0.2	-0.3	0.9	
Second Quintile	0.9	4.7	-270	-10.9	-0.1	2.6	-0.8	6.6	
Middle Quintile	1.4	11.9	-730	-9.4	-0.3	7.7	-1.2	11.5	
Fourth Quintile	1.6	20.8	-1,360	-7.8	-0.3	16.7	-1.3	15.5	
Top Quintile	2.0	65.0	-4,420	-5.7	0.5	72.5	-1.5	24.0	
All	1.6	100.0	-1,210	-6.3	0.0	100.0	-1.3	18.8	
Addendum									
80-90	1.5	14.7	-1,960	-6.2	0.0	15.2	-1.2	18.7	
90-95	1.7	11.2	-3,010	-6.0	0.0	11.8	-1.3	20.8	
95-99	2.8	22.9	-8,070	-8.3	-0.4	17.0	-2.1	23.0	
Top 1 Percent	1.8	16.3	-24,950	-3.7	0.8	28.5	-1.2	31.6	
Top 0.1 Percent	0.9	3.9	-59,760	-1.8	0.7	14.4	-0.6	33.5	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	39,420	22.2	14,200	3.3	160	0.2	14,040	4.1	1.2
Second Quintile	37,470	21.1	33,360	7.4	2,480	2.7	30,880	8.6	7.4
Middle Quintile	34,980	19.7	60,970	12.6	7,750	8.0	53,220	13.8	12.7
Fourth Quintile	32,710	18.5	104,300	20.2	17,520	16.9	86,780	21.0	16.8
Top Quintile	31,470	17.8	304,440	56.7	77,510	72.0	226,920	52.8	25.5
All	177,230	100.0	95,380	100.0	19,120	100.0	76,260	100.0	20.1
Addendum									
80-90	16,060	9.1	159,760	15.2	31,900	15.1	127,860	15.2	20.0
90-95	7,940	4.5	227,290	10.7	50,270	11.8	177,020	10.4	22.1
95-99	6,070	3.4	386,530	13.9	96,810	17.3	289,720	13.0	25.1
Top 1 Percent	1,400	0.8	2,048,910	16.9	672,680	27.7	1,376,230	14.2	32.8
Top 0.1 Percent	140	0.1	9,718,090	8.1	3,314,730	13.7	6,403,360	6.7	34.1

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: 2.3

(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) 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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.2	1.5	-20	-3.2	0.0	2.3	-0.2	6.1	
Second Quintile	0.5	6.3	-110	-5.0	0.0	6.2	-0.4	8.0	
Middle Quintile	1.0	18.3	-410	-6.7	-0.3	13.2	-0.9	12.6	
Fourth Quintile	1.5	29.5	-920	-6.8	-0.4	20.8	-1.2	16.7	
Top Quintile	1.4	48.4	-1,980	-4.2	0.4	57.1	-1.1	24.2	
All	1.1	100.0	-440	-4.9	0.0	100.0	-0.9	17.2	
Addendum									
80-90	1.2	15.2	-1,120	-4.7	0.0	16.1	-1.0	20.1	
90-95	1.3	9.9	-1,600	-4.3	0.1	11.2	-1.0	21.8	
95-99	1.9	15.1	-3,860	-5.8	-0.1	12.7	-1.5	23.7	
Top 1 Percent	1.3	8.2	-11,190	-2.4	0.4	17.1	-0.8	33.5	
Top 0.1 Percent	0.9	2.6	-34,690	-1.5	0.3	8.6	-0.6	35.6	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	26,600	29.4	11,150	6.6	700	2.3	10,450	7.5	6.3
Second Quintile	22,780	25.2	26,400	13.3	2,210	6.2	24,190	14.9	8.4
Middle Quintile	17,720	19.6	45,950	18.0	6,190	13.4	39,750	19.0	13.5
Fourth Quintile	12,850	14.2	75,210	21.4	13,500	21.2	61,710	21.4	18.0
Top Quintile	9,760	10.8	188,190	40.7	47,470	56.7	140,720	37.1	25.2
All	90,380	100.0	50,000	100.0	9,050	100.0	40,950	100.0	18.1
Addendum									
80-90	5,430	6.0	114,760	13.8	24,140	16.0	90,610	13.3	21.0
90-95	2,480	2.7	161,500	8.9	36,780	11.2	124,720	8.4	22.8
95-99	1,570	1.7	266,230	9.2	66,930	12.8	199,300	8.4	25.1
Top 1 Percent	290	0.3	1,366,290	8.8	469,320	16.7	896,970	7.1	34.4
Top 0.1 Percent	30	0.0	6,234,160	4.1	2,253,380	8.3	3,980,780	3.2	36.2

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. 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

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(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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.2	0.1	-40	40.2	0.0	0.0	-0.2	-0.6	
Second Quintile	0.9	1.8	-400	-11.8	-0.1	1.0	-0.8	6.3	
Middle Quintile	1.4	7.5	-980	-10.2	-0.2	4.6	-1.2	10.8	
Fourth Quintile	1.6	18.2	-1,690	-8.2	-0.3	14.3	-1.3	14.8	
Top Quintile	2.1	75.4	-5,760	-6.2	0.3	79.8	-1.6	23.9	
All	1.8	100.0	-2,530	-6.6	0.0	100.0	-1.4	20.3	
Addendum									
80-90	1.6	15.5	-2,460	-6.8	0.0	15.0	-1.3	18.2	
90-95	1.8	12.3	-3,740	-6.5	0.0	12.4	-1.4	20.5	
95-99	3.0	27.5	-9,820	-9.1	-0.5	19.5	-2.3	22.7	
Top 1 Percent	2.0	20.1	-29,390	-4.1	0.8	32.8	-1.4	31.3	
Top 0.1 Percent	1.0	4.5	-68,310	-1.9	0.8	16.0	-0.7	33.2	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	5,000	8.3	21,210	1.0	-90	0.0	21,300	1.3	-0.4
Second Quintile	6,950	11.5	47,600	3.1	3,400	1.0	44,200	3.7	7.2
Middle Quintile	11,530	19.2	81,000	8.8	9,690	4.8	71,300	9.9	12.0
Fourth Quintile	16,390	27.2	127,490	19.6	20,560	14.6	106,940	21.0	16.1
Top Quintile	19,920	33.1	362,800	67.8	92,340	79.5	270,460	64.6	25.5
All	60,210	100.0	177,050	100.0	38,450	100.0	138,600	100.0	21.7
Addendum									
80-90	9,600	16.0	186,480	16.8	36,320	15.1	150,150	17.3	19.5
90-95	5,010	8.3	261,830	12.3	57,320	12.4	204,510	12.3	21.9
95-99	4,260	7.1	434,240	17.4	108,500	20.0	325,740	16.6	25.0
Top 1 Percent	1,040	1.7	2,180,410	21.3	710,670	32.0	1,469,740	18.4	32.6
Top 0.1 Percent	100	0.2	10,479,240	9.8	3,550,900	15.3	6,928,340	8.3	33.9

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) 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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.4	3.7	-100	5.8	-1.3	-8.3	-0.5	-8.6	
Second Quintile	1.6	23.9	-650	-28.2	-1.8	7.5	-1.5	3.9	
Middle Quintile	2.1	32.0	-1,270	-14.7	-1.0	23.1	-1.8	10.6	
Fourth Quintile	1.8	22.6	-1,600	-8.6	0.8	29.7	-1.5	15.8	
Top Quintile	1.5	17.9	-2,820	-4.4	3.3	48.0	-1.1	23.9	
All	1.6	100.0	-830	-11.0	0.0	100.0	-1.4	11.2	
Addendum									
80-90	1.6	7.5	-1,940	-5.8	0.8	15.0	-1.2	19.8	
90-95	1.7	4.6	-2,820	-5.7	0.5	9.3	-1.3	21.2	
95-99	1.2	2.4	-3,380	-3.6	0.6	7.8	-0.9	24.8	
Top 1 Percent	1.3	3.4	-24,020	-2.6	1.4	15.8	-0.9	32.4	
Top 0.1 Percent	1.9	3.0	-179,150	-3.6	0.8	9.9	-1.3	33.2	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	7,420	31.7	20,460	10.8	-1,660	-7.0	22,110	13.4	-8.1
Second Quintile	7,130	30.4	41,950	21.4	2,300	9.3	39,660	23.1	5.5
Middle Quintile	4,900	20.9	69,620	24.3	8,630	24.0	60,980	24.4	12.4
Fourth Quintile	2,730	11.7	107,950	21.1	18,610	28.9	89,340	19.9	17.2
Top Quintile	1,230	5.2	255,790	22.4	64,070	44.7	191,720	19.2	25.1
All	23,450	100.0	59,730	100.0	7,500	100.0	52,230	100.0	12.6
Addendum									
80-90	750	3.2	158,560	8.5	33,320	14.2	125,240	7.7	21.0
90-95	320	1.3	219,200	4.9	49,180	8.8	170,020	4.4	22.4
95-99	140	0.6	365,620	3.5	93,990	7.2	271,640	3.0	25.7
Top 1 Percent	30	0.1	2,788,960	5.5	927,120	14.5	1,861,850	4.2	33.2
Top 0.1 Percent	*	0.0	14,305,870	3.3	4,925,460	9.1	9,380,410	2.5	34.4

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) 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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.4	1.0	-90	5.4	-0.2	-1.5	-0.4	-8.0	
Second Quintile	1.5	7.0	-650	-23.7	-0.4	1.8	-1.4	4.5	
Middle Quintile	2.0	14.7	-1,430	-13.1	-0.5	7.9	-1.7	11.4	
Fourth Quintile	1.8	19.6	-2,030	-8.3	-0.2	17.5	-1.5	16.0	
Top Quintile	2.2	59.8	-6,750	-6.2	1.1	74.0	-1.6	24.8	
All	1.9	100.0	-1,980	-7.5	0.0	100.0	-1.5	18.7	
Addendum									
80-90	1.6	12.1	-2,730	-6.3	0.2	14.7	-1.3	19.3	
90-95	2.2	11.3	-5,050	-7.3	0.0	11.6	-1.7	21.2	
95-99	3.3	21.7	-12,510	-9.3	-0.3	17.2	-2.4	23.9	
Top 1 Percent	1.9	14.7	-32,700	-3.8	1.2	30.6	-1.2	32.0	
Top 0.1 Percent	0.9	3.0	-68,010	-1.7	0.9	14.6	-0.6	33.3	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	11,490	21.4	21,410	3.5	-1,620	-1.3	23,030	4.7	-7.6
Second Quintile	11,450	21.3	46,390	7.6	2,740	2.2	43,650	8.9	5.9
Middle Quintile	10,930	20.3	83,390	13.0	10,930	8.4	72,460	14.2	13.1
Fourth Quintile	10,250	19.1	139,940	20.4	24,410	17.6	115,530	21.2	17.4
Top Quintile	9,420	17.5	415,350	55.8	109,870	72.9	305,480	51.5	26.5
All	53,770	100.0	130,430	100.0	26,390	100.0	104,040	100.0	20.2
Addendum									
80-90	4,720	8.8	211,730	14.2	43,580	14.5	168,150	14.2	20.6
90-95	2,390	4.4	300,510	10.2	68,820	11.6	231,690	9.9	22.9
95-99	1,850	3.4	511,810	13.5	134,840	17.5	376,970	12.4	26.4
Top 1 Percent	480	0.9	2,627,410	17.9	873,110	29.4	1,754,300	15.0	33.2
Top 0.1 Percent	50	0.1	12,144,890	8.2	4,106,810	13.8	8,038,080	6.8	33.8

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) 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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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 T17-0297
Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.1	0.2	-10	-4.9	0.0	0.3	-0.1	1.5	
Second Quintile	0.2	1.1	-40	-5.7	0.0	1.4	-0.1	2.4	
Middle Quintile	0.6	6.3	-300	-9.1	-0.1	4.8	-0.6	5.5	
Fourth Quintile	1.5	20.6	-1,200	-11.1	-0.6	12.5	-1.3	10.3	
Top Quintile	2.2	77.3	-4,980	-6.8	0.2	80.3	-1.7	23.0	
All	1.5	100.0	-1,000	-7.1	0.0	100.0	-1.2	15.8	
Addendum									
80-90	1.9	17.9	-2,280	-9.4	-0.3	13.0	-1.6	15.2	
90-95	2.0	12.3	-3,220	-8.0	-0.1	10.7	-1.6	18.1	
95-99	3.2	25.9	-8,520	-10.3	-0.6	17.2	-2.4	21.3	
Top 1 Percent	2.0	21.2	-26,230	-4.0	1.3	39.3	-1.3	31.8	
Top 0.1 Percent	1.0	5.6	-59,830	-1.9	1.2	22.2	-0.7	33.6	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	7,890	17.4	13,480	2.8	210	0.3	13,270	3.3	1.6
Second Quintile	12,440	27.5	28,210	9.3	700	1.4	27,510	10.9	2.5
Middle Quintile	9,670	21.4	53,580	13.7	3,250	4.9	50,330	15.5	6.1
Fourth Quintile	7,770	17.2	92,910	19.1	10,800	13.1	82,110	20.4	11.6
Top Quintile	7,050	15.6	296,140	55.3	72,960	80.0	223,180	50.2	24.6
All	45,260	100.0	83,370	100.0	14,190	100.0	69,180	100.0	17.0
Addendum									
80-90	3,560	7.9	143,820	13.6	24,110	13.4	119,700	13.6	16.8
90-95	1,740	3.9	203,480	9.4	39,990	10.8	163,490	9.1	19.7
95-99	1,380	3.1	349,640	12.8	83,070	17.8	266,570	11.7	23.8
Top 1 Percent	370	0.8	2,010,500	19.6	664,570	38.0	1,345,920	15.8	33.1
Top 0.1 Percent	40	0.1	9,199,520	10.4	3,152,030	21.0	6,047,490	8.3	34.3

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

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

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

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

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(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% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(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.