

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

Table T17-0299
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, 2025 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	49,870	27.1	0.3	0.9	-50	-0.3	4.0
Second Quintile	41,500	22.5	0.8	5.8	-360	-0.8	7.9
Middle Quintile	36,190	19.6	1.3	13.0	-930	-1.1	12.7
Fourth Quintile	29,960	16.3	1.4	18.8	-1,620	-1.1	15.9
Top Quintile	25,530	13.9	2.0	64.8	-6,540	-1.5	24.6
All	184,220	100.0	1.5	100.0	-1,400	-1.2	18.9
Addendum							
80-90	13,210	7.2	1.3	11.8	-2,300	-1.0	18.7
90-95	6,260	3.4	1.4	8.4	-3,450	-1.1	20.9
95-99	4,860	2.6	3.0	22.3	-11,830	-2.2	23.3
Top 1 Percent	1,200	0.7	2.3	22.2	-47,890	-1.5	31.8
Top 0.1 Percent	120	0.1	1.6	7.1	-152,200	-1.1	32.8

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: 5.7
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% \$27,300; 40% \$53,400; 60% \$91,700; 80% \$153,800; 90% \$224,400; 95% \$308,900; 99% \$837,800; 99.9% \$4,704,600.

(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 T17-0299
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, 2025 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	0.9	-50	-5.9	0.0	0.9	-0.3	4.0	
Second Quintile	0.8	5.8	-360	-8.9	-0.1	3.8	-0.8	7.9	
Middle Quintile	1.3	13.0	-930	-7.9	-0.2	9.6	-1.1	12.7	
Fourth Quintile	1.4	18.8	-1,620	-6.7	-0.1	16.8	-1.1	15.9	
Top Quintile	2.0	64.8	-6,540	-5.7	0.2	68.5	-1.5	24.6	
All	1.5	100.0	-1,400	-6.0	0.0	100.0	-1.2	18.9	
Addendum									
80-90	1.3	11.8	-2,300	-5.3	0.1	13.5	-1.0	18.7	
90-95	1.4	8.4	-3,450	-5.0	0.1	10.1	-1.1	20.9	
95-99	3.0	22.3	-11,830	-8.6	-0.4	15.0	-2.2	23.3	
Top 1 Percent	2.3	22.2	-47,890	-4.5	0.5	29.9	-1.5	31.8	
Top 0.1 Percent	1.6	7.1	-152,200	-3.1	0.4	14.0	-1.1	32.8	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 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	49,870	27.1	18,980	4.4	810	0.9	18,170	5.3	4.2
Second Quintile	41,500	22.5	46,900	9.1	4,060	3.9	42,840	10.3	8.7
Middle Quintile	36,190	19.6	84,730	14.3	11,720	9.8	73,010	15.4	13.8
Fourth Quintile	29,960	16.3	142,900	19.9	24,320	16.9	118,580	20.7	17.0
Top Quintile	25,530	13.9	443,170	52.6	115,350	68.3	327,810	48.7	26.0
All	184,220	100.0	116,770	100.0	23,410	100.0	93,360	100.0	20.1
Addendum									
80-90	13,210	7.2	221,480	13.6	43,810	13.4	177,670	13.7	19.8
90-95	6,260	3.4	312,450	9.1	68,670	10.0	243,780	8.9	22.0
95-99	4,860	2.6	538,440	12.2	137,210	15.5	401,230	11.3	25.5
Top 1 Percent	1,200	0.7	3,187,650	17.7	1,060,750	29.4	2,126,900	14.8	33.3
Top 0.1 Percent	120	0.1	14,358,320	8.1	4,861,270	13.6	9,497,050	6.7	33.9

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: 5.7
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% \$27,300; 40% \$53,400; 60% \$91,700; 80% \$153,800; 90% \$224,400; 95% \$308,900; 99% \$837,800; 99.9% \$4,704,600.

(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 T17-0299
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, 2025 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	-50	-15.6	0.0	0.3	-0.3	1.5	
Second Quintile	0.7	4.4	-290	-8.9	-0.1	2.9	-0.7	7.1	
Middle Quintile	1.2	10.9	-770	-8.2	-0.2	7.7	-1.0	11.4	
Fourth Quintile	1.4	19.3	-1,450	-7.1	-0.2	16.0	-1.2	15.2	
Top Quintile	1.9	68.0	-5,360	-5.6	0.3	72.9	-1.4	24.2	
All	1.5	100.0	-1,400	-6.0	0.0	100.0	-1.2	18.9	
Addendum									
80-90	1.2	12.1	-1,880	-5.1	0.1	14.4	-1.0	18.6	
90-95	1.5	9.9	-3,080	-5.3	0.1	11.2	-1.2	20.5	
95-99	2.7	23.3	-9,420	-8.2	-0.4	16.6	-2.1	23.0	
Top 1 Percent	2.2	22.7	-41,820	-4.5	0.5	30.7	-1.5	31.6	
Top 0.1 Percent	1.6	7.3	-132,590	-3.1	0.4	14.7	-1.0	32.9	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	40,070	21.8	17,660	3.3	310	0.3	17,350	4.0	1.7
Second Quintile	39,460	21.4	41,530	7.6	3,220	3.0	38,310	8.8	7.8
Middle Quintile	36,620	19.9	74,920	12.8	9,300	7.9	65,620	14.0	12.4
Fourth Quintile	34,240	18.6	124,270	19.8	20,340	16.2	103,920	20.7	16.4
Top Quintile	32,670	17.7	373,730	56.8	95,800	72.6	277,930	52.8	25.6
All	184,220	100.0	116,770	100.0	23,410	100.0	93,360	100.0	20.1
Addendum									
80-90	16,640	9.0	189,040	14.6	36,980	14.3	152,060	14.7	19.6
90-95	8,270	4.5	266,170	10.2	57,740	11.1	208,440	10.0	21.7
95-99	6,370	3.5	458,330	13.6	115,030	17.0	343,290	12.7	25.1
Top 1 Percent	1,400	0.8	2,820,550	18.3	932,780	30.3	1,887,760	15.4	33.1
Top 0.1 Percent	140	0.1	12,729,190	8.4	4,315,620	14.3	8,413,560	7.0	33.9

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: 5.7
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% \$19,600; 40% \$35,500; 60% \$59,200; 80% \$94,600; 90% \$134,900; 95% \$187,200; 99% \$476,100; 99.9% \$2,608,500.

(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 T17-0299
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, 2025 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	-30	-3.2	0.1	2.4	-0.2	6.6	
Second Quintile	0.5	6.7	-140	-5.6	0.0	6.0	-0.4	7.2	
Middle Quintile	1.1	18.8	-530	-7.5	-0.3	12.5	-0.9	11.6	
Fourth Quintile	1.4	27.4	-1,060	-6.8	-0.4	20.0	-1.2	16.1	
Top Quintile	1.5	50.0	-2,500	-4.4	0.4	58.6	-1.1	23.9	
All	1.1	100.0	-550	-5.1	0.0	100.0	-0.9	16.8	
Addendum									
80-90	1.1	13.2	-1,170	-4.2	0.2	16.3	-0.9	19.8	
90-95	1.2	9.0	-1,840	-4.4	0.1	10.5	-1.0	21.1	
95-99	2.0	15.9	-4,770	-6.1	-0.1	13.2	-1.5	23.5	
Top 1 Percent	1.7	12.0	-22,220	-3.3	0.3	18.7	-1.1	32.8	
Top 0.1 Percent	1.7	5.5	-94,080	-3.1	0.2	9.1	-1.1	33.4	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	25,820	27.9	13,620	6.2	930	2.4	12,690	7.0	6.8
Second Quintile	24,180	26.2	33,010	14.0	2,530	6.1	30,480	15.7	7.7
Middle Quintile	18,280	19.8	56,650	18.1	7,080	12.8	49,570	19.3	12.5
Fourth Quintile	13,220	14.3	89,760	20.8	15,550	20.4	74,210	20.8	17.3
Top Quintile	10,250	11.1	228,700	41.0	57,240	58.2	171,450	37.3	25.0
All	92,440	100.0	61,850	100.0	10,920	100.0	50,930	100.0	17.7
Addendum									
80-90	5,770	6.2	136,400	13.8	28,200	16.1	108,200	13.3	20.7
90-95	2,500	2.7	189,770	8.3	41,890	10.4	147,880	7.9	22.1
95-99	1,710	1.9	314,260	9.4	78,650	13.3	235,610	8.6	25.0
Top 1 Percent	280	0.3	1,980,960	9.6	671,000	18.3	1,309,960	7.7	33.9
Top 0.1 Percent	30	0.0	8,698,930	4.6	3,001,940	8.9	5,696,990	3.6	34.5

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.

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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) 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% \$19,600; 40% \$35,500; 60% \$59,200; 80% \$94,600; 90% \$134,900; 95% \$187,200; 99% \$476,100; 99.9% \$2,608,500.

(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 T17-0299
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, 2025 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	-42.1	0.0	0.0	-0.2	0.2	
Second Quintile	0.8	1.7	-420	-8.5	0.0	1.2	-0.7	7.5	
Middle Quintile	1.1	6.5	-950	-8.1	-0.1	4.9	-1.0	11.0	
Fourth Quintile	1.4	16.6	-1,760	-7.4	-0.2	13.7	-1.2	14.6	
Top Quintile	2.1	78.1	-6,990	-6.0	0.1	79.9	-1.6	24.2	
All	1.7	100.0	-2,880	-6.2	0.0	100.0	-1.4	20.5	
Addendum									
80-90	1.3	12.4	-2,340	-5.5	0.1	14.0	-1.1	18.0	
90-95	1.5	10.7	-3,680	-5.6	0.1	11.8	-1.2	20.3	
95-99	3.0	27.6	-11,580	-8.8	-0.6	18.7	-2.2	22.9	
Top 1 Percent	2.4	27.4	-47,870	-4.8	0.5	35.5	-1.6	31.3	
Top 0.1 Percent	1.6	8.1	-146,130	-3.1	0.5	16.5	-1.1	32.8	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	5,480	8.6	26,030	1.1	100	0.0	25,920	1.3	0.4
Second Quintile	7,500	11.8	59,350	3.3	4,880	1.2	54,460	3.9	8.2
Middle Quintile	12,480	19.7	98,390	9.1	11,750	5.0	86,640	10.2	11.9
Fourth Quintile	17,250	27.2	151,190	19.2	23,810	13.9	127,380	20.7	15.8
Top Quintile	20,420	32.2	450,050	67.7	115,820	79.8	334,230	64.3	25.7
All	63,520	100.0	213,770	100.0	46,650	100.0	167,120	100.0	21.8
Addendum									
80-90	9,720	15.3	222,060	15.9	42,310	13.9	179,750	16.5	19.1
90-95	5,300	8.3	303,980	11.9	65,320	11.7	238,670	11.9	21.5
95-99	4,350	6.9	521,370	16.7	130,920	19.2	390,450	16.0	25.1
Top 1 Percent	1,050	1.7	3,007,350	23.2	990,410	35.0	2,016,940	19.9	32.9
Top 0.1 Percent	100	0.2	13,831,600	10.3	4,677,720	16.0	9,153,880	8.7	33.8

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

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(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 T17-0299
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	4.4	-110	6.6	-0.9	-6.6	-0.4	-6.9	
Second Quintile	1.3	22.5	-630	-17.6	-1.1	9.8	-1.2	5.7	
Middle Quintile	1.6	30.2	-1,210	-10.9	-0.6	22.9	-1.4	11.6	
Fourth Quintile	1.5	23.1	-1,550	-7.0	0.5	28.3	-1.2	15.8	
Top Quintile	1.3	19.9	-2,860	-3.9	2.2	45.6	-1.0	23.6	
All	1.3	100.0	-800	-8.5	0.0	100.0	-1.1	11.9	
Addendum									
80-90	1.1	7.0	-1,680	-4.4	0.6	14.2	-0.9	19.5	
90-95	1.5	5.0	-2,980	-4.9	0.3	9.0	-1.1	21.8	
95-99	0.9	2.6	-2,790	-2.9	0.5	8.0	-0.7	23.7	
Top 1 Percent	1.6	5.3	-32,600	-3.3	0.8	14.5	-1.1	31.8	
Top 0.1 Percent	2.6	4.6	-293,480	-5.1	0.3	7.9	-1.7	32.0	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	8,270	33.6	24,850	11.5	-1,600	-5.7	26,440	14.1	-6.4
Second Quintile	7,080	28.8	52,100	20.7	3,590	10.9	48,510	22.2	6.9
Middle Quintile	4,920	20.0	85,080	23.5	11,090	23.5	73,990	23.5	13.0
Fourth Quintile	2,940	11.9	129,080	21.3	22,000	27.8	107,080	20.3	17.0
Top Quintile	1,370	5.6	298,890	23.0	73,490	43.4	225,410	20.0	24.6
All	24,610	100.0	72,400	100.0	9,440	100.0	62,960	100.0	13.0
Addendum									
80-90	830	3.4	186,720	8.7	38,070	13.5	148,660	7.9	20.4
90-95	330	1.4	264,080	4.9	60,530	8.6	203,550	4.4	22.9
95-99	180	0.7	391,660	4.0	95,730	7.5	295,930	3.5	24.4
Top 1 Percent	30	0.1	3,015,380	5.4	991,400	13.7	2,023,980	4.2	32.9
Top 0.1 Percent	*	0.0	16,935,740	2.9	5,717,530	7.6	11,218,210	2.2	33.8

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% \$19,600; 40% \$35,500; 60% \$59,200; 80% \$94,600; 90% \$134,900; 95% \$187,200; 99% \$476,100; 99.9% \$2,608,500.

(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 T17-0299
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, 2025 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	0.3	1.0	-90	5.5	-0.1	-1.2	-0.3	-6.5	
Second Quintile	1.2	6.4	-630	-14.5	-0.2	2.5	-1.1	6.5	
Middle Quintile	1.5	12.8	-1,310	-9.5	-0.3	8.0	-1.3	12.2	
Fourth Quintile	1.4	17.5	-1,920	-6.6	-0.1	16.2	-1.2	16.2	
Top Quintile	2.0	64.3	-7,480	-5.4	0.6	74.2	-1.5	25.4	
All	1.6	100.0	-2,060	-6.2	0.0	100.0	-1.3	19.5	
Addendum									
80-90	1.1	9.6	-2,210	-4.3	0.3	14.0	-0.9	19.6	
90-95	1.7	10.1	-4,670	-6.0	0.0	10.5	-1.3	21.2	
95-99	3.1	22.8	-13,910	-8.5	-0.4	16.3	-2.3	24.4	
Top 1 Percent	2.1	21.8	-46,980	-4.1	0.7	33.5	-1.4	32.2	
Top 0.1 Percent	1.3	5.7	-126,740	-2.5	0.6	15.0	-0.8	33.0	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	12,400	22.4	26,090	3.7	-1,600	-1.1	27,680	4.9	-6.1
Second Quintile	11,490	20.8	58,010	7.5	4,390	2.7	53,620	8.8	7.6
Middle Quintile	11,050	20.0	102,480	12.8	13,860	8.3	88,620	13.9	13.5
Fourth Quintile	10,390	18.8	166,590	19.5	28,910	16.3	137,680	20.4	17.4
Top Quintile	9,770	17.7	516,050	56.8	138,730	73.6	377,320	52.4	26.9
All	55,320	100.0	160,400	100.0	33,290	100.0	127,110	100.0	20.8
Addendum									
80-90	4,920	8.9	251,410	13.9	51,370	13.7	200,040	14.0	20.4
90-95	2,460	4.5	347,120	9.6	78,360	10.5	268,760	9.4	22.6
95-99	1,870	3.4	617,910	13.0	164,370	16.7	453,540	12.0	26.6
Top 1 Percent	530	1.0	3,408,520	20.3	1,143,270	32.8	2,265,240	17.0	33.5
Top 0.1 Percent	50	0.1	15,333,950	8.9	5,179,070	14.4	10,154,890	7.4	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% \$19,600; 40% \$35,500; 60% \$59,200; 80% \$94,600; 90% \$134,900; 95% \$187,200; 99% \$476,100; 99.9% \$2,608,500.

(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 T17-0299
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, 2025 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	0.3	-20	-8.0	0.0	0.3	-0.1	1.6	
Second Quintile	0.2	1.7	-80	-9.8	0.0	1.4	-0.2	2.1	
Middle Quintile	0.8	7.6	-460	-12.0	-0.2	5.1	-0.7	5.2	
Fourth Quintile	1.6	20.3	-1,580	-12.4	-0.6	13.0	-1.4	10.0	
Top Quintile	2.6	75.0	-7,020	-7.9	0.4	79.5	-1.9	22.6	
All	1.7	100.0	-1,380	-8.3	0.0	100.0	-1.4	15.2	
Addendum									
80-90	1.9	14.8	-2,740	-9.9	-0.2	12.3	-1.6	14.7	
90-95	2.1	10.8	-4,050	-8.7	-0.1	10.2	-1.7	17.6	
95-99	3.5	23.0	-10,910	-11.3	-0.6	16.3	-2.7	20.8	
Top 1 Percent	2.7	26.4	-51,850	-5.6	1.2	40.7	-1.8	31.1	
Top 0.1 Percent	2.1	10.3	-167,310	-4.0	1.0	22.1	-1.4	32.4	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 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	8,310	15.4	16,430	2.5	290	0.3	16,150	3.0	1.8
Second Quintile	15,340	28.4	35,580	10.1	840	1.4	34,740	11.8	2.4
Middle Quintile	12,240	22.7	65,330	14.7	3,850	5.3	61,480	16.6	5.9
Fourth Quintile	9,620	17.8	111,290	19.7	12,670	13.6	98,620	21.0	11.4
Top Quintile	7,980	14.8	362,330	53.3	89,010	79.1	273,320	48.2	24.6
All	53,960	100.0	100,510	100.0	16,630	100.0	83,880	100.0	16.5
Addendum									
80-90	4,040	7.5	170,590	12.7	27,730	12.5	142,850	12.8	16.3
90-95	1,990	3.7	241,420	8.8	46,430	10.3	194,990	8.6	19.2
95-99	1,570	2.9	411,000	11.9	96,320	16.9	314,680	10.9	23.4
Top 1 Percent	380	0.7	2,830,140	19.8	932,340	39.5	1,897,790	15.9	32.9
Top 0.1 Percent	50	0.1	12,287,630	10.4	4,151,760	21.2	8,135,870	8.2	33.8

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.

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(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.