

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

**Table T17-301**  
**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, 2027 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	50,190	26.9	-0.1	-1.9	20	0.1	4.4
Second Quintile	42,290	22.7	0.0	-1.0	10	0.0	8.9
Middle Quintile	36,880	19.8	0.1	2.8	-40	0.0	13.8
Fourth Quintile	30,280	16.2	0.1	7.8	-140	-0.1	16.9
Top Quintile	25,810	13.8	0.5	91.0	-1,860	-0.4	25.9
All	186,640	100.0	0.3	100.0	-280	-0.2	19.9
<b>Addendum</b>							
80-90	13,370	7.2	0.2	7.4	-290	-0.1	19.7
90-95	6,290	3.4	0.2	5.8	-480	-0.2	21.7
95-99	4,930	2.6	0.4	15.7	-1,680	-0.3	25.3
Top 1 Percent	1,220	0.7	1.1	62.1	-26,880	-0.8	32.7
Top 0.1 Percent	120	0.1	1.7	42.3	-182,030	-1.1	32.7

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: 5.6 Proposal: 6

(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% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.1	-1.9	20	2.3	0.0	1.0	0.1	4.4	
Second Quintile	0.0	-1.0	10	0.3	0.1	4.1	0.0	8.9	
Middle Quintile	0.1	2.8	-40	-0.3	0.1	9.9	0.0	13.8	
Fourth Quintile	0.1	7.8	-140	-0.5	0.1	16.6	-0.1	16.9	
Top Quintile	0.5	91.0	-1,860	-1.5	-0.3	68.4	-0.4	25.9	
All	0.3	100.0	-280	-1.1	0.0	100.0	-0.2	19.9	
<b>Addendum</b>									
80-90	0.2	7.4	-290	-0.6	0.1	13.2	-0.1	19.7	
90-95	0.2	5.8	-480	-0.7	0.0	9.6	-0.2	21.7	
95-99	0.4	15.7	-1,680	-1.2	0.0	15.2	-0.3	25.3	
Top 1 Percent	1.1	62.1	-26,880	-2.3	-0.4	30.4	-0.8	32.7	
Top 0.1 Percent	1.7	42.3	-182,030	-3.4	-0.3	13.7	-1.1	32.7	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	50,190	26.9	20,480	4.4	880	0.9	19,590	5.3	4.3
Second Quintile	42,290	22.7	50,580	9.2	4,480	4.0	46,110	10.5	8.9
Middle Quintile	36,880	19.8	90,630	14.3	12,520	9.8	78,100	15.5	13.8
Fourth Quintile	30,280	16.2	151,060	19.6	25,600	16.5	125,460	20.4	17.0
Top Quintile	25,810	13.8	477,190	52.7	125,290	68.6	351,910	48.7	26.3
All	186,640	100.0	125,120	100.0	25,240	100.0	99,880	100.0	20.2
<b>Addendum</b>									
80-90	13,370	7.2	234,500	13.4	46,400	13.2	188,100	13.5	19.8
90-95	6,290	3.4	325,770	8.8	71,300	9.5	254,470	8.6	21.9
95-99	4,930	2.6	567,980	12.0	145,190	15.2	422,790	11.2	25.6
Top 1 Percent	1,220	0.7	3,561,250	18.5	1,191,350	30.8	2,369,900	15.5	33.5
Top 0.1 Percent	120	0.1	15,942,810	8.4	5,392,820	14.0	10,549,990	6.9	33.8

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: 5.6 Proposal: 6

(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% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.3	-3.7	50	12.6	0.1	0.4	0.3	2.3	
Second Quintile	-0.1	-3.5	50	1.3	0.1	3.1	0.1	8.0	
Middle Quintile	0.0	2.0	-30	-0.3	0.1	8.0	0.0	12.4	
Fourth Quintile	0.1	5.3	-80	-0.4	0.1	15.9	-0.1	16.2	
Top Quintile	0.5	98.5	-1,570	-1.5	-0.3	72.5	-0.4	25.5	
All	0.3	100.0	-280	-1.1	0.0	100.0	-0.2	19.9	
<b>Addendum</b>									
80-90	0.1	7.0	-220	-0.6	0.1	13.9	-0.1	19.4	
90-95	0.2	8.3	-520	-0.9	0.0	10.7	-0.2	21.4	
95-99	0.4	18.5	-1,510	-1.2	0.0	16.7	-0.3	25.0	
Top 1 Percent	1.1	64.6	-24,270	-2.3	-0.4	31.1	-0.8	32.5	
Top 0.1 Percent	1.7	44.0	-160,550	-3.3	-0.3	14.4	-1.1	32.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	40,420	21.7	19,060	3.3	380	0.3	18,680	4.1	2.0
Second Quintile	40,050	21.5	44,880	7.7	3,540	3.0	41,340	8.9	7.9
Middle Quintile	37,180	19.9	80,360	12.8	10,030	7.9	70,330	14.0	12.5
Fourth Quintile	34,780	18.6	131,670	19.6	21,420	15.8	110,250	20.6	16.3
Top Quintile	33,020	17.7	401,680	56.8	103,840	72.8	297,840	52.8	25.9
All	186,640	100.0	125,120	100.0	25,240	100.0	99,880	100.0	20.2
<b>Addendum</b>									
80-90	16,750	9.0	199,670	14.3	38,980	13.9	160,690	14.4	19.5
90-95	8,380	4.5	278,520	10.0	60,110	10.7	218,410	9.8	21.6
95-99	6,490	3.5	480,930	13.4	121,510	16.7	359,420	12.5	25.3
Top 1 Percent	1,400	0.8	3,188,810	19.1	1,059,720	31.5	2,129,090	16.0	33.2
Top 0.1 Percent	140	0.1	14,215,210	8.8	4,818,680	14.8	9,396,540	7.3	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: 5.6 Proposal: 6

(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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.1	-1.3	10	0.9	0.1	2.5	0.1	7.1	
Second Quintile	0.1	3.4	-20	-0.9	0.0	6.1	-0.1	7.5	
Middle Quintile	0.2	10.6	-100	-1.3	0.0	13.1	-0.2	12.4	
Fourth Quintile	0.2	12.7	-170	-1.0	0.1	20.1	-0.2	17.0	
Top Quintile	0.7	73.1	-1,210	-2.0	-0.2	58.1	-0.5	24.6	
All	0.3	100.0	-190	-1.6	0.0	100.0	-0.3	17.4	
<b>Addendum</b>									
80-90	0.3	11.8	-350	-1.2	0.1	16.1	-0.2	20.4	
90-95	0.5	9.8	-700	-1.6	0.0	9.8	-0.4	21.8	
95-99	0.6	16.1	-1,530	-1.9	0.0	13.7	-0.5	24.6	
Top 1 Percent	1.6	35.4	-23,680	-3.0	-0.3	18.4	-1.0	32.8	
Top 0.1 Percent	2.2	24.3	-153,510	-4.3	-0.3	8.8	-1.5	32.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,710	27.6	14,650	6.1	1,030	2.4	13,630	6.9	7.0
Second Quintile	24,410	26.2	35,610	14.1	2,690	6.0	32,920	15.8	7.5
Middle Quintile	18,580	20.0	60,990	18.3	7,650	13.0	53,340	19.5	12.5
Fourth Quintile	13,310	14.3	95,440	20.6	16,390	20.0	79,050	20.7	17.2
Top Quintile	10,430	11.2	242,640	41.0	60,910	58.3	181,720	37.2	25.1
All	93,140	100.0	66,360	100.0	11,700	100.0	54,660	100.0	17.6
<b>Addendum</b>									
80-90	5,910	6.3	143,620	13.7	29,650	16.1	113,960	13.2	20.7
90-95	2,440	2.6	198,710	7.8	43,940	9.8	154,770	7.4	22.1
95-99	1,830	2.0	327,380	9.7	82,050	13.8	245,330	8.8	25.1
Top 1 Percent	260	0.3	2,316,840	9.7	784,550	18.6	1,532,290	7.8	33.9
Top 0.1 Percent	30	0.0	10,435,690	4.6	3,574,370	9.0	6,861,330	3.7	34.3

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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.3	-1.5	90	38.7	0.0	0.1	0.3	1.2	
Second Quintile	-0.2	-2.4	110	2.0	0.0	1.4	0.2	8.6	
Middle Quintile	0.0	-1.0	30	0.2	0.1	5.0	0.0	12.0	
Fourth Quintile	0.0	2.0	-40	-0.2	0.1	13.6	0.0	15.6	
Top Quintile	0.5	101.7	-1,740	-1.4	-0.2	79.9	-0.4	25.6	
All	0.3	100.0	-540	-1.1	0.0	100.0	-0.2	21.8	
<b>Addendum</b>									
80-90	0.1	4.4	-160	-0.4	0.1	13.5	-0.1	18.9	
90-95	0.2	7.5	-490	-0.7	0.0	11.4	-0.2	21.2	
95-99	0.4	18.8	-1,520	-1.1	0.0	18.7	-0.3	25.0	
Top 1 Percent	1.0	71.0	-23,390	-2.1	-0.4	36.3	-0.7	32.4	
Top 0.1 Percent	1.6	47.4	-157,960	-3.1	-0.3	16.3	-1.0	32.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,640	8.7	28,010	1.1	240	0.0	27,770	1.4	0.8
Second Quintile	7,840	12.1	63,850	3.4	5,400	1.3	58,450	4.0	8.5
Middle Quintile	12,690	19.6	105,370	9.1	12,610	4.9	92,760	10.2	12.0
Fourth Quintile	17,550	27.2	159,460	19.0	24,950	13.5	134,520	20.5	15.7
Top Quintile	20,560	31.8	486,480	67.8	126,440	80.1	360,040	64.3	26.0
All	64,660	100.0	228,230	100.0	50,180	100.0	178,050	100.0	22.0
<b>Addendum</b>									
80-90	9,670	15.0	236,000	15.5	44,870	13.4	191,130	16.1	19.0
90-95	5,470	8.5	315,660	11.7	67,300	11.4	248,360	11.8	21.3
95-99	4,350	6.7	551,900	16.3	139,580	18.7	412,320	15.6	25.3
Top 1 Percent	1,070	1.7	3,361,240	24.3	1,113,810	36.7	2,247,430	20.9	33.1
Top 0.1 Percent	110	0.2	15,125,960	10.8	5,122,190	16.7	10,003,770	9.2	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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

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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.

**Table T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.5	57.5	140	-9.0	0.5	-4.7	0.5	-5.3	
Second Quintile	-0.4	74.0	220	5.2	0.5	12.1	0.4	7.8	
Middle Quintile	-0.1	18.7	80	0.7	0.0	23.2	0.1	13.3	
Fourth Quintile	0.0	4.1	30	0.1	-0.2	28.0	0.0	17.1	
Top Quintile	0.3	-53.8	-810	-1.0	-0.8	41.4	-0.3	24.4	
All	-0.1	100.0	80	0.8	0.0	100.0	0.1	13.3	
<b>Addendum</b>									
80-90	0.1	-3.8	-90	-0.2	-0.1	13.1	-0.1	20.2	
90-95	0.1	-2.3	-140	-0.2	-0.1	8.3	-0.1	23.0	
95-99	0.3	-8.0	-940	-0.9	-0.1	7.2	-0.2	24.9	
Top 1 Percent	1.2	-39.7	-26,580	-2.5	-0.4	12.7	-0.8	32.1	
Top 0.1 Percent	2.0	-34.9	-228,480	-4.0	-0.3	6.8	-1.4	32.4	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,540	34.1	26,580	11.8	-1,560	-5.2	28,130	14.4	-5.9
Second Quintile	7,080	28.3	56,290	20.7	4,180	11.6	52,110	22.0	7.4
Middle Quintile	4,930	19.7	91,060	23.3	12,020	23.3	79,040	23.3	13.2
Fourth Quintile	3,050	12.2	137,660	21.8	23,510	28.1	114,160	20.8	17.1
Top Quintile	1,390	5.5	313,880	22.6	77,380	42.1	236,500	19.6	24.7
All	25,020	100.0	77,090	100.0	10,180	100.0	66,910	100.0	13.2
<b>Addendum</b>									
80-90	850	3.4	196,850	8.6	39,930	13.3	156,930	7.9	20.3
90-95	330	1.3	279,200	4.8	64,450	8.4	214,750	4.3	23.1
95-99	180	0.7	422,920	3.9	106,330	7.3	316,590	3.3	25.1
Top 1 Percent	30	0.1	3,255,020	5.3	1,071,850	13.1	2,183,170	4.1	32.9
Top 0.1 Percent	*	0.0	16,897,630	2.8	5,705,320	7.1	11,192,310	2.1	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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.5	-28.6	150	-9.4	0.1	-0.9	0.5	-5.0	
Second Quintile	-0.4	-39.6	220	4.3	0.1	3.0	0.4	8.5	
Middle Quintile	-0.1	-16.1	90	0.6	0.1	8.4	0.1	13.8	
Fourth Quintile	-0.1	-14.8	90	0.3	0.1	15.9	0.1	17.4	
Top Quintile	0.3	196.3	-1,270	-0.9	-0.4	73.5	-0.2	26.9	
All	0.1	100.0	-120	-0.3	0.0	100.0	-0.1	20.9	
<b>Addendum</b>									
80-90	0.0	-5.2	70	0.1	0.1	13.7	0.0	20.4	
90-95	0.0	4.6	-120	-0.2	0.0	9.8	0.0	22.5	
95-99	0.1	17.5	-600	-0.3	0.0	16.4	-0.1	26.8	
Top 1 Percent	0.9	179.4	-21,380	-1.7	-0.5	33.6	-0.6	33.1	
Top 0.1 Percent	1.5	138.0	-175,780	-3.0	-0.4	14.3	-1.0	32.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	12,600	22.6	27,980	3.7	-1,540	-1.0	29,520	4.9	-5.5
Second Quintile	11,490	20.6	62,710	7.5	5,090	2.9	57,610	8.7	8.1
Middle Quintile	11,090	19.9	109,890	12.7	15,040	8.3	94,850	13.9	13.7
Fourth Quintile	10,430	18.7	176,080	19.2	30,550	15.8	145,530	20.1	17.4
Top Quintile	9,880	17.7	554,850	57.2	150,400	73.9	404,460	52.8	27.1
All	55,700	100.0	172,060	100.0	36,130	100.0	135,930	100.0	21.0
<b>Addendum</b>									
80-90	5,070	9.1	266,040	14.1	54,280	13.7	211,760	14.2	20.4
90-95	2,400	4.3	362,750	9.1	81,610	9.7	281,140	8.9	22.5
95-99	1,870	3.4	656,480	12.8	176,460	16.4	480,010	11.9	26.9
Top 1 Percent	540	1.0	3,786,310	21.2	1,274,550	34.0	2,511,770	17.8	33.7
Top 0.1 Percent	50	0.1	17,365,000	9.1	5,869,520	14.7	11,495,480	7.6	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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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 T17-301**  
**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, 2027 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.1	0.4	-20	-4.5	0.0	0.3	-0.1	1.7	
Second Quintile	0.2	3.0	-60	-6.7	-0.1	1.5	-0.2	2.3	
Middle Quintile	0.3	6.9	-180	-4.3	-0.1	5.3	-0.3	5.8	
Fourth Quintile	0.4	11.6	-390	-2.9	0.1	13.6	-0.3	11.1	
Top Quintile	1.1	77.2	-3,240	-3.3	0.1	79.1	-0.8	24.2	
All	0.7	100.0	-600	-3.4	0.0	100.0	-0.6	16.1	
<b>Addendum</b>									
80-90	0.5	8.8	-740	-2.5	0.1	11.8	-0.4	15.9	
90-95	0.6	7.9	-1,310	-2.7	0.1	9.9	-0.5	18.7	
95-99	1.0	15.8	-3,350	-3.3	0.0	16.1	-0.8	22.9	
Top 1 Percent	1.8	44.7	-38,130	-3.6	-0.1	41.3	-1.2	31.9	
Top 0.1 Percent	2.3	29.4	-203,250	-4.4	-0.3	21.9	-1.5	32.3	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2027 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,780	15.5	17,670	2.6	320	0.3	17,340	3.0	1.8
Second Quintile	16,320	28.7	38,650	10.4	940	1.5	37,720	12.1	2.4
Middle Quintile	12,880	22.7	70,220	14.9	4,230	5.4	65,990	16.8	6.0
Fourth Quintile	10,210	18.0	118,050	19.8	13,460	13.5	104,590	21.1	11.4
Top Quintile	8,100	14.3	396,180	52.7	99,090	79.0	297,090	47.4	25.0
All	56,780	100.0	107,160	100.0	17,880	100.0	89,280	100.0	16.7
<b>Addendum</b>									
80-90	4,050	7.1	179,710	12.0	29,310	11.7	150,400	12.0	16.3
90-95	2,040	3.6	254,970	8.6	48,980	9.9	205,990	8.3	19.2
95-99	1,600	2.8	430,800	11.3	101,990	16.1	328,810	10.4	23.7
Top 1 Percent	400	0.7	3,184,620	20.9	1,054,720	41.4	2,129,900	16.7	33.1
Top 0.1 Percent	50	0.1	13,567,330	11.0	4,585,730	22.2	8,981,600	8.7	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.

<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% \$20,200; 40% \$36,700; 60% \$60,200; 80% \$95,400; 90% \$135,200; 95% \$186,800; 99% \$499,400; 99.9% \$2,893,900.

(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.