

**Table T17-0310**  
**Senate Bill: The Tax Cuts and Jobs Act, As Passed by the Senate**  
**Percentage Change in After-Tax Income and Average Tax Change (Dollars), by Source of Income, and Expanded Cash Income Percentile, 2019<sup>1</sup>**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>2,3</sup>	All Tax Units				Primary Source of Income											
					Wages and Salaries <sup>4</sup>				Pass-Through Income <sup>5</sup>				Other <sup>6</sup>			
	Number (thousands)	Percent of Total	Percent Change in After-Tax Income	Average Tax Change (\$)	Number (thousands)	Percent within Class	Percent Change in After-Tax Income	Average Tax Change (\$)	Number (thousands)	Percent within Class	Percent Change in After-Tax Income	Average Tax Change (\$)	Number (thousands)	Percent within Class	Percent Change in After-Tax Income	Average Tax Change (\$)
<b>Lowest Quintile</b>	48,930	27.6	0.3	-40	23,830	48.7	0.4	-60	4,930	10.1	0.1	-10	20,180	41.2	0.1	-20
<b>Second Quintile</b>	39,320	22.2	0.9	-300	24,820	63.1	1.2	-400	2,590	6.6	0.8	-270	11,910	30.3	0.3	-120
<b>Middle Quintile</b>	34,350	19.4	1.4	-840	24,260	70.6	1.6	-910	1,470	4.3	1.8	-1,080	8,630	25.1	0.9	-610
<b>Fourth Quintile</b>	28,870	16.3	1.6	-1,560	21,530	74.6	1.5	-1,460	960	3.3	3.0	-3,050	6,390	22.1	1.6	-1,670
<b>Top Quintile</b>	24,560	13.9	2.0	-5,420	18,610	75.8	1.6	-3,650	1,610	6.6	5.5	-27,400	4,350	17.7	1.4	-4,870
<b>All</b>	177,230	100.0	1.6	-1,210	113,040	63.8	1.5	-1,170	11,540	6.5	4.3	-4,270	52,640	29.7	1.0	-610
<b>Addendum</b>																
<b>80-90</b>	12,610	7.1	1.6	-2,400	9,840	78.0	1.4	-2,140	490	3.9	4.2	-6,370	2,280	18.1	1.7	-2,670
<b>90-95</b>	6,090	3.4	1.7	-3,430	4,790	78.7	1.3	-2,690	310	5.1	5.3	-11,260	990	16.3	2.1	-4,580
<b>95-99</b>	4,710	2.7	3.1	-10,460	3,360	71.3	2.6	-8,510	520	11.0	6.5	-24,180	830	17.6	2.9	-9,770
<b>Top 1 Percent</b>	1,150	0.7	1.8	-28,430	620	53.9	0.7	-8,680	290	25.2	5.4	-87,080	250	21.7	0.4	-10,000
<b>Top 0.1 Percent</b>	120	0.1	0.8	-61,920	40	33.3	-1.3	69,920	30	25.0	5.1	-327,730	40	33.3	-0.1	11,500

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 reduction in ACA Individual Shared Responsibility Payment amount 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) Tax units with wages and salaries equal to more than 50 percent of adjusted gross income (AGI) and exceeding pass-through income.

(5) Tax units with pass-through income (income from sole proprietorships, partnerships, farm, rental, royalties, and S-corporation profits) equal to more than 50 percent of AGI and exceeding wage income.

(6) Tax units not included in the other two categories; includes tax units with negative and no AGI.