

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

**Table T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	12,010	6.5	0.1	0.0	-10	-0.1	6.6
10-20	20,340	11.0	0.3	0.4	-60	-0.3	3.4
20-30	23,190	12.6	0.6	1.3	-170	-0.6	4.2
30-40	18,090	9.8	0.8	2.0	-310	-0.8	6.5
40-50	13,500	7.3	1.0	2.3	-490	-0.9	8.9
50-75	27,600	15.0	1.2	7.5	-790	-1.1	11.9
75-100	18,160	9.9	1.3	7.2	-1,150	-1.1	14.0
100-200	34,530	18.8	1.4	23.0	-1,920	-1.2	16.9
200-500	13,040	7.1	2.0	23.8	-5,270	-1.6	20.9
500-1,000	1,610	0.9	3.3	10.6	-18,970	-2.4	25.7
More than 1,000	970	0.5	2.9	23.5	-69,840	-1.9	31.6
All	184,220	100.0	1.7	100.0	-1,570	-1.4	18.7

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: 5.7

Proposal: 0.2

(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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-1.1	0.0	0.1	-0.1	6.6
10-20	0.3	0.4	-60	-8.2	0.0	0.3	-0.3	3.4
20-30	0.6	1.3	-170	-11.7	0.0	0.7	-0.6	4.2
30-40	0.8	2.0	-310	-10.4	-0.1	1.2	-0.8	6.5
40-50	1.0	2.3	-490	-9.2	0.0	1.6	-0.9	8.9
50-75	1.2	7.5	-790	-8.2	-0.1	6.0	-1.1	11.9
75-100	1.3	7.2	-1,150	-7.3	0.0	6.6	-1.1	14.0
100-200	1.4	23.0	-1,920	-6.4	0.1	24.1	-1.2	16.9
200-500	2.0	23.8	-5,270	-7.0	-0.1	22.8	-1.6	20.9
500-1,000	3.3	10.6	-18,970	-8.5	-0.2	8.2	-2.4	25.7
More than 1,000	2.9	23.5	-69,840	-5.7	0.3	28.0	-1.9	31.6
All	1.7	100.0	-1,570	-6.7	0.0	100.0	-1.4	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,010	6.5	6,580	0.4	440	0.1	6,140	0.4	6.7
10-20	20,340	11.0	18,210	1.7	680	0.3	17,530	2.1	3.7
20-30	23,190	12.6	29,870	3.2	1,430	0.8	28,440	3.8	4.8
30-40	18,090	9.8	41,780	3.5	3,010	1.3	38,780	4.1	7.2
40-50	13,500	7.3	54,150	3.4	5,330	1.7	48,820	3.8	9.8
50-75	27,600	15.0	74,200	9.5	9,580	6.1	64,620	10.4	12.9
75-100	18,160	9.9	104,420	8.8	15,760	6.6	88,660	9.4	15.1
100-200	34,530	18.8	166,520	26.7	30,000	24.0	136,520	27.4	18.0
200-500	13,040	7.1	335,890	20.4	75,580	22.9	260,310	19.7	22.5
500-1,000	1,610	0.9	795,300	6.0	223,400	8.4	571,900	5.4	28.1
More than 1,000	970	0.5	3,666,280	16.6	1,228,550	27.7	2,437,740	13.8	33.5
All	184,220	100.0	116,770	100.0	23,410	100.0	93,360	100.0	20.1

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: 5.7 Proposal: 0.2

(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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.1	*	-0.5	0.0	0.6	-0.1	8.5
10-20	0.3	1.1	-40	-3.4	0.1	2.0	-0.2	7.0
20-30	0.4	2.9	-100	-4.9	0.0	3.5	-0.4	6.7
30-40	0.6	4.6	-230	-6.4	0.0	4.1	-0.6	8.1
40-50	1.0	6.0	-460	-7.3	-0.1	4.7	-0.9	10.8
50-75	1.4	20.1	-850	-7.5	-0.3	15.3	-1.2	14.2
75-100	1.5	14.3	-1,250	-6.5	-0.1	12.7	-1.2	17.4
100-200	1.4	23.4	-1,800	-5.3	0.2	25.9	-1.1	20.2
200-500	2.1	13.2	-5,110	-6.1	0.0	12.5	-1.6	23.8
500-1,000	2.0	2.7	-11,260	-4.7	0.0	3.5	-1.4	28.8
More than 1,000	2.7	12.8	-64,180	-5.1	0.1	14.8	-1.8	33.2
All	1.3	100.0	-640	-5.8	0.0	100.0	-1.0	16.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,330	11.2	6,530	1.2	560	0.6	5,970	1.3	8.6
10-20	15,430	16.7	18,070	4.9	1,300	2.0	16,770	5.5	7.2
20-30	16,560	17.9	29,790	8.6	2,110	3.5	27,680	9.7	7.1
30-40	11,620	12.6	41,670	8.5	3,610	4.2	38,070	9.4	8.7
40-50	7,710	8.3	54,030	7.3	6,300	4.8	47,740	7.8	11.7
50-75	13,950	15.1	73,480	17.9	11,280	15.6	62,200	18.4	15.4
75-100	6,730	7.3	103,540	12.2	19,220	12.8	84,320	12.1	18.6
100-200	7,650	8.3	158,960	21.3	33,960	25.7	125,000	20.3	21.4
200-500	1,520	1.7	329,420	8.8	83,380	12.6	246,040	8.0	25.3
500-1,000	140	0.2	797,070	2.0	241,130	3.4	555,950	1.7	30.3
More than 1,000	120	0.1	3,624,950	7.4	1,266,430	14.7	2,358,510	5.9	34.9
All	92,440	100.0	61,850	100.0	10,920	100.0	50,930	100.0	17.7

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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-3.6	0.0	0.0	-0.1	2.6
10-20	0.3	0.0	-50	134.0	0.0	0.0	-0.3	-0.4
20-30	0.6	0.2	-180	-41.2	0.0	0.0	-0.6	0.8
30-40	0.7	0.3	-270	-16.5	0.0	0.1	-0.6	3.2
40-50	0.7	0.5	-340	-9.8	0.0	0.3	-0.6	5.7
50-75	0.8	2.1	-540	-7.7	0.0	1.9	-0.7	8.6
75-100	1.1	4.2	-1,020	-7.9	0.0	3.6	-1.0	11.3
100-200	1.4	23.0	-1,980	-6.9	0.0	22.8	-1.2	15.7
200-500	2.0	29.0	-5,360	-7.2	-0.1	27.5	-1.6	20.5
500-1,000	3.5	14.1	-20,080	-9.1	-0.3	10.4	-2.5	25.3
More than 1,000	2.9	28.2	-70,410	-5.9	0.3	33.2	-2.0	31.4
All	1.9	100.0	-3,190	-6.9	0.0	100.0	-1.5	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	1.2	5,770	0.0	160	0.0	5,620	0.0	2.7
10-20	1,560	2.5	18,830	0.2	-40	0.0	18,870	0.3	-0.2
20-30	2,320	3.7	30,170	0.5	430	0.0	29,740	0.7	1.4
30-40	2,630	4.1	42,120	0.8	1,600	0.1	40,510	1.0	3.8
40-50	2,720	4.3	54,340	1.1	3,410	0.3	50,930	1.3	6.3
50-75	8,030	12.6	75,610	4.5	7,020	1.9	68,590	5.2	9.3
75-100	8,340	13.1	105,410	6.5	12,950	3.6	92,450	7.3	12.3
100-200	23,590	37.1	170,100	29.6	28,710	22.9	141,390	31.4	16.9
200-500	10,970	17.3	337,780	27.3	74,460	27.6	263,320	27.2	22.0
500-1,000	1,420	2.2	795,450	8.3	221,380	10.6	574,070	7.7	27.8
More than 1,000	810	1.3	3,598,380	21.5	1,198,740	32.8	2,399,640	18.3	33.3
All	63,520	100.0	213,770	100.0	46,650	100.0	167,120	100.0	21.8

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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.1	-30	2.9	0.0	-0.4	-0.4	-12.8
10-20	0.6	1.6	-120	5.4	-0.5	-3.4	-0.6	-12.6
20-30	1.4	7.5	-430	38.1	-1.0	-2.9	-1.4	-5.2
30-40	1.5	9.4	-600	-34.7	-0.7	1.9	-1.4	2.7
40-50	1.4	8.6	-710	-17.6	-0.4	4.3	-1.3	6.1
50-75	1.6	21.7	-1,020	-12.3	-0.5	16.5	-1.4	9.9
75-100	1.6	16.2	-1,390	-9.2	0.1	17.1	-1.3	13.2
100-200	1.4	22.3	-1,800	-6.2	1.3	36.0	-1.1	17.2
200-500	1.1	5.2	-2,660	-3.6	0.9	14.7	-0.9	22.7
500-1,000	-0.1	-0.1	610	0.3	0.3	3.4	0.1	29.0
More than 1,000	2.9	7.4	-86,290	-5.8	0.5	12.8	-1.9	31.2
All	1.5	100.0	-910	-9.7	0.0	100.0	-1.3	11.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	3.1	7,960	0.3	-990	-0.3	8,950	0.4	-12.4
10-20	3,070	12.5	18,600	3.2	-2,220	-2.9	20,810	4.1	-11.9
20-30	3,920	15.9	29,990	6.6	-1,130	-1.9	31,120	7.9	-3.8
30-40	3,490	14.2	41,900	8.2	1,740	2.6	40,160	9.1	4.2
40-50	2,710	11.0	54,220	8.3	4,040	4.7	50,180	8.8	7.4
50-75	4,750	19.3	73,930	19.7	8,320	17.0	65,610	20.1	11.3
75-100	2,620	10.6	103,630	15.2	15,060	17.0	88,570	15.0	14.5
100-200	2,770	11.3	158,120	24.6	29,030	34.7	129,090	23.1	18.4
200-500	440	1.8	311,530	7.7	73,240	13.8	238,290	6.7	23.5
500-1,000	30	0.1	783,620	1.4	226,440	3.0	557,180	1.1	28.9
More than 1,000	20	0.1	4,466,360	4.8	1,480,650	12.3	2,985,710	3.7	33.2
All	24,610	100.0	72,400	100.0	9,440	100.0	62,960	100.0	13.0

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

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<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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.4	0.0	-30	3.1	0.0	-0.1	-0.4	-13.8
10-20	0.6	0.4	-130	5.5	-0.1	-0.6	-0.7	-13.4
20-30	1.2	1.7	-390	27.9	-0.2	-0.6	-1.3	-5.9
30-40	1.4	2.1	-570	-53.4	-0.1	0.1	-1.4	1.2
40-50	1.4	2.1	-680	-18.9	-0.1	0.7	-1.3	5.4
50-75	1.4	5.6	-900	-11.3	-0.2	3.3	-1.2	9.5
75-100	1.4	5.4	-1,210	-8.4	-0.1	4.4	-1.2	12.6
100-200	1.4	20.9	-1,920	-6.5	0.1	22.6	-1.1	16.3
200-500	1.9	25.1	-4,950	-6.6	0.1	26.7	-1.5	20.8
500-1,000	3.1	12.2	-17,910	-8.0	-0.1	10.6	-2.3	26.0
More than 1,000	2.8	25.2	-65,690	-5.5	0.5	32.7	-1.8	31.8
All	1.8	100.0	-2,330	-7.0	0.0	100.0	-1.5	19.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,100	2.0	7,680	0.1	-1,030	-0.1	8,700	0.1	-13.4
10-20	4,180	7.6	18,580	0.9	-2,350	-0.5	20,930	1.3	-12.7
20-30	5,480	9.9	30,050	1.9	-1,390	-0.4	31,440	2.5	-4.6
30-40	4,760	8.6	41,790	2.2	1,060	0.3	40,730	2.8	2.6
40-50	3,950	7.1	54,300	2.4	3,620	0.8	50,680	2.9	6.7
50-75	7,980	14.4	74,500	6.7	7,990	3.5	66,510	7.6	10.7
75-100	5,730	10.4	104,620	6.8	14,400	4.5	90,210	7.4	13.8
100-200	14,030	25.4	169,790	26.8	29,570	22.5	140,220	28.0	17.4
200-500	6,530	11.8	336,530	24.8	74,810	26.5	261,720	24.3	22.2
500-1,000	870	1.6	796,540	7.8	224,930	10.7	571,610	7.1	28.2
More than 1,000	490	0.9	3,579,360	19.9	1,203,770	32.2	2,375,590	16.6	33.6
All	55,320	100.0	160,400	100.0	33,290	100.0	127,110	100.0	20.8

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) 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.

(4) 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 T17-0313**  
**Conference Agreement for H.R. 1, The Tax Cuts and Jobs Act**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-6.2	0.0	0.0	-0.1	1.9
10-20	0.1	0.2	-30	-7.6	0.0	0.2	-0.1	1.6
20-30	0.2	0.6	-50	-8.3	0.0	0.6	-0.2	1.8
30-40	0.3	1.1	-130	-11.1	0.0	0.9	-0.3	2.5
40-50	0.5	1.6	-280	-11.8	0.0	1.2	-0.5	3.9
50-75	1.0	6.8	-670	-12.1	-0.2	4.9	-0.9	6.5
75-100	1.5	9.0	-1,370	-12.1	-0.2	6.5	-1.3	9.5
100-200	1.9	25.7	-2,560	-10.4	-0.3	22.1	-1.6	13.5
200-500	3.0	23.5	-7,940	-10.7	-0.4	19.6	-2.3	19.5
500-1,000	4.4	9.5	-25,670	-11.5	-0.2	7.2	-3.2	24.6
More than 1,000	3.1	24.1	-83,240	-6.2	1.1	36.3	-2.1	31.4
All	1.8	100.0	-1,510	-9.1	0.0	100.0	-1.5	15.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2025 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,070	3.8	5,660	0.2	110	0.0	5,550	0.3	2.0
10-20	5,800	10.8	18,900	2.0	330	0.2	18,570	2.4	1.7
20-30	9,400	17.4	29,760	5.2	600	0.6	29,170	6.1	2.0
30-40	6,980	12.9	41,690	5.4	1,180	0.9	40,520	6.2	2.8
40-50	4,570	8.5	53,930	4.5	2,380	1.2	51,560	5.2	4.4
50-75	8,240	15.3	74,070	11.3	5,500	5.1	68,570	12.5	7.4
75-100	5,350	9.9	104,690	10.3	11,270	6.7	93,420	11.0	10.8
100-200	8,140	15.1	163,540	24.6	24,680	22.4	138,850	25.0	15.1
200-500	2,400	4.5	340,770	15.1	74,420	19.9	266,350	14.1	21.8
500-1,000	300	0.6	803,650	4.4	223,040	7.4	580,610	3.8	27.8
More than 1,000	240	0.4	4,013,670	17.4	1,342,140	35.2	2,671,540	13.9	33.4
All	53,960	100.0	100,510	100.0	16,630	100.0	83,880	100.0	16.5

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) 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.

(4) 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.