

**Table T18-0006**  
**Impact on the Tax Benefit of the Itemized Deduction for State and Local Taxes (SALT) of H.R.1, The Tax Cuts and Jobs Act (TCJA)**  
**By Expanded Cash Income Percentile, 2018<sup>1</sup>**

Expanded Cash Income Percentiles <sup>2,3</sup>	Tax Units		Pre-TCJA Law						Current Law					
	Number (thousands)	Percent of total	Tax Units with a Benefit from SALT Deduction		Tax Benefit of SALT Deduction				Tax Units with a Benefit from SALT Deduction		Tax Benefit of SALT Deduction			
					For Tax Units with a Benefit		For All Tax Units				For Tax Units with a Benefit		For All Tax Units	
			Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income	Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income
<b>Lowest Quintile</b>	48,780	27.7	300	0.6	160	0.9	*	**	70	0.1	140	0.8	*	**
<b>Second Quintile</b>	38,760	22.0	2,460	6.3	330	0.9	20	0.1	750	1.9	260	0.7	*	**
<b>Third Quintile</b>	34,280	19.5	8,230	24.0	660	1.1	160	0.3	2,500	7.3	550	0.9	40	0.1
<b>Fourth Quintile</b>	28,870	16.4	13,980	48.4	1,200	1.2	580	0.6	5,120	17.7	910	0.9	160	0.2
<b>Top Quintile</b>	24,300	13.8	19,550	80.5	4,490	1.7	3,610	1.4	10,080	41.5	1,750	0.5	730	0.3
<b>All</b>	176,100	100.0	44,530	25.3	2,490	1.5	630	0.9	18,520	10.5	1,290	0.6	140	0.2
<b>Addendum</b>														
<b>80-90</b>	12,490	7.1	9,430	75.5	2,030	1.4	1,530	1.1	3,780	30.3	1,280	0.9	390	0.3
<b>90-95</b>	6,020	3.4	5,110	84.9	2,940	1.4	2,490	1.2	2,650	44.0	1,600	0.8	700	0.3
<b>95-99</b>	4,650	2.6	3,980	85.6	4,010	1.2	3,430	1.0	2,770	59.6	2,140	0.6	1,280	0.4
<b>Top 1 Percent</b>	1,140	0.7	1,040	91.2	36,300	2.4	32,940	2.2	880	77.2	3,020	0.2	2,330	0.1
<b>Top 0.1 Percent</b>	120	0.1	110	91.7	151,580	2.1	138,120	2.0	90	75.0	3,130	0.0	2,420	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Current law includes the provisions in H.R.1, The Tax Cuts and Jobs Act, signed by the President on December 22, 2017. Excludes effects of repealing the ACA's Individual Shared Responsibility Payment (i.e., individual mandate).

(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% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.