

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

Table T18-0132
H.R. 6760 As Introduced
The Protecting Family and Small Business Tax Cuts Act of 2018
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Summary Table

Expanded Cash Income Level (thousands of 2018 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	5.4	-100	0.3	770	0.1	0.0	*	0.0	4.8
10-20	32.3	-240	1.3	780	0.4	0.4	-70	-0.4	2.7
20-30	50.7	-470	2.9	830	0.7	1.4	-210	-0.7	3.7
30-40	63.8	-670	4.6	880	1.0	2.3	-390	-0.9	6.5
40-50	71.1	-810	7.6	800	1.1	2.5	-510	-1.0	8.9
50-75	79.4	-1,150	9.6	1,070	1.2	7.6	-810	-1.1	11.8
75-100	83.2	-1,640	13.2	1,450	1.3	7.5	-1,170	-1.1	14.6
100-200	84.2	-2,710	14.9	2,030	1.4	23.3	-1,980	-1.2	17.4
200-500	85.6	-6,770	13.8	2,820	2.0	29.0	-5,400	-1.6	21.3
500-1,000	89.6	-21,980	9.9	13,230	3.2	14.2	-18,380	-2.3	25.7
More than 1,000	75.1	-101,070	23.9	121,400	1.9	13.8	-46,880	-1.3	31.7
All	66.2	-2,930	8.6	3,810	1.6	100.0	-1,610	-1.3	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 7.1

Proposal: 0.2

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

(1) Calendar year. Baseline is the law in place for 2026 as of September 12, 2018. Excludes certain minor provisions in H.R. 6760 including: repeal of exclusion for employer-provided moving expense reimbursements; repeal of exclusion for employer-provided bicycle commuter fringe benefits; limitation on wagering losses; and minor changes to capital gains tax bracket thresholds and indexation and rounding of individual income tax bracket thresholds.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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.

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The Protecting Family and Small Business Tax Cuts Act of 2018
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.4	0.3	0.1	0.0	*	-0.9	0.0	0.1	0.0	4.8
10-20	32.3	1.3	0.4	0.4	-70	-11.9	0.0	0.2	-0.4	2.7
20-30	50.7	2.9	0.7	1.4	-210	-16.1	-0.1	0.5	-0.7	3.7
30-40	63.8	4.6	1.0	2.3	-390	-12.5	-0.1	1.1	-0.9	6.5
40-50	71.1	7.6	1.1	2.5	-510	-9.6	-0.1	1.6	-1.0	8.9
50-75	79.4	9.6	1.2	7.6	-810	-8.4	-0.1	5.6	-1.1	11.8
75-100	83.2	13.2	1.3	7.5	-1,170	-7.1	-0.1	6.6	-1.1	14.6
100-200	84.2	14.9	1.4	23.3	-1,980	-6.2	0.0	23.6	-1.2	17.4
200-500	85.6	13.8	2.0	29.0	-5,400	-6.9	-0.2	26.6	-1.6	21.3
500-1,000	89.6	9.9	3.2	14.2	-18,380	-8.2	-0.2	10.7	-2.3	25.7
More than 1,000	75.1	23.9	1.9	13.8	-46,880	-3.9	0.6	23.2	-1.3	31.7
All	66.2	8.6	1.6	100.0	-1,610	-6.3	0.0	100.0	-1.3	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	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	
Less than 10	11,190	6.2	6,440	0.3	310	0.1	6,120	0.4	4.9
10-20	18,820	10.4	18,400	1.5	570	0.2	17,830	1.9	3.1
20-30	19,590	10.8	30,080	2.6	1,330	0.6	28,750	3.1	4.4
30-40	16,990	9.4	42,150	3.1	3,110	1.1	39,050	3.7	7.4
40-50	14,050	7.8	54,240	3.3	5,340	1.6	48,900	3.8	9.9
50-75	27,410	15.1	74,680	9.0	9,640	5.7	65,040	9.8	12.9
75-100	18,620	10.3	105,120	8.6	16,490	6.6	88,630	9.1	15.7
100-200	34,430	19.0	170,600	25.8	31,710	23.6	138,890	26.4	18.6
200-500	15,700	8.7	345,170	23.8	78,800	26.7	266,370	23.0	22.8
500-1,000	2,250	1.2	802,940	7.9	225,010	10.9	577,940	7.2	28.0
More than 1,000	860	0.5	3,677,070	13.9	1,214,130	22.6	2,462,940	11.7	33.0
All	181,110	100.0	125,760	100.0	25,560	100.0	100,200	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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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.

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Table T18-0132
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The Protecting Family and Small Business Tax Cuts Act of 2018
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	2.1	0.1	0.0	0.0	*	-0.4	0.0	0.4	0.0	6.7
10-20	29.4	1.1	0.3	1.3	-50	-4.4	0.0	1.4	-0.3	5.8
20-30	44.5	2.6	0.4	2.8	-120	-5.4	0.0	2.5	-0.4	6.9
30-40	61.4	4.9	0.7	4.5	-250	-6.0	0.0	3.6	-0.6	9.4
40-50	74.2	8.9	0.9	6.0	-420	-6.3	-0.1	4.6	-0.8	11.6
50-75	81.8	11.0	1.3	21.2	-830	-7.2	-0.3	14.1	-1.1	14.4
75-100	82.3	14.8	1.5	18.0	-1,250	-6.3	-0.2	13.7	-1.2	17.8
100-200	79.2	19.7	1.3	25.6	-1,600	-4.6	0.1	27.6	-1.0	20.8
200-500	65.6	31.7	1.7	14.9	-4,210	-4.9	0.0	14.8	-1.3	24.3
500-1,000	45.3	53.5	1.0	2.2	-5,590	-2.4	0.1	4.8	-0.7	29.3
More than 1,000	53.8	44.6	1.0	4.6	-25,380	-1.9	0.4	12.3	-0.7	34.8
All	55.2	7.9	1.1	100.0	-630	-4.9	0.0	100.0	-0.9	17.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	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	
Less than 10	8,940	10.5	6,500	1.0	440	0.4	6,060	1.1	6.8
10-20	13,790	16.2	18,290	4.3	1,120	1.4	17,170	4.9	6.1
20-30	12,430	14.6	29,920	6.3	2,190	2.5	27,730	7.2	7.3
30-40	9,540	11.2	42,090	6.8	4,220	3.7	37,870	7.5	10.0
40-50	7,640	9.0	54,110	7.0	6,680	4.6	47,420	7.5	12.4
50-75	13,770	16.1	74,370	17.3	11,560	14.5	62,810	18.0	15.6
75-100	7,720	9.1	104,270	13.6	19,780	13.9	84,490	13.6	19.0
100-200	8,570	10.1	162,060	23.5	35,250	27.5	126,810	22.6	21.8
200-500	1,900	2.2	334,820	10.8	85,450	14.8	249,370	9.9	25.5
500-1,000	220	0.3	791,930	2.9	237,570	4.7	554,360	2.5	30.0
More than 1,000	100	0.1	3,803,020	6.3	1,348,220	11.9	2,454,810	5.0	35.5
All	85,280	100.0	69,250	100.0	12,890	100.0	56,360	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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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 T18-0132
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The Protecting Family and Small Business Tax Cuts Act of 2018
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	4.2	0.4	0.0	0.0	*	-0.5	0.0	0.0	0.0	3.4
10-20	13.3	0.6	0.2	0.0	-40	-13.6	0.0	0.0	-0.2	1.3
20-30	36.4	1.2	0.6	0.3	-180	-24.4	0.0	0.1	-0.6	1.9
30-40	42.1	2.4	0.7	0.5	-280	-21.5	0.0	0.1	-0.7	2.4
40-50	46.4	4.1	0.7	0.5	-350	-12.2	0.0	0.3	-0.6	4.6
50-75	67.6	7.3	0.8	2.0	-560	-8.3	0.0	1.6	-0.7	8.1
75-100	83.1	11.3	1.1	3.7	-1,010	-7.6	0.0	3.2	-1.0	11.6
100-200	86.7	12.3	1.5	22.5	-2,110	-6.9	-0.1	21.5	-1.2	16.1
200-500	88.5	11.2	2.1	35.4	-5,660	-7.3	-0.2	32.3	-1.6	20.8
500-1,000	95.6	4.1	3.5	18.9	-20,240	-9.0	-0.4	13.6	-2.5	25.3
More than 1,000	79.2	20.0	2.3	18.4	-53,480	-4.6	0.6	27.0	-1.5	31.2
All	73.5	9.1	1.9	100.0	-3,110	-6.7	0.0	100.0	-1.5	20.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	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	
Less than 10	1,400	2.1	5,140	0.1	180	0.0	4,960	0.1	3.4
10-20	2,250	3.3	18,630	0.3	280	0.0	18,340	0.4	1.5
20-30	3,180	4.7	30,500	0.7	760	0.1	29,750	0.8	2.5
30-40	3,500	5.2	42,310	1.0	1,310	0.2	41,010	1.3	3.1
40-50	3,220	4.8	54,360	1.2	2,840	0.3	51,520	1.5	5.2
50-75	7,700	11.4	75,390	4.0	6,650	1.6	68,740	4.7	8.8
75-100	7,700	11.4	106,310	5.6	13,290	3.2	93,020	6.3	12.5
100-200	22,370	33.1	175,470	27.1	30,430	21.6	145,040	28.6	17.3
200-500	13,170	19.5	347,810	31.6	77,940	32.5	269,870	31.3	22.4
500-1,000	1,970	2.9	804,890	10.9	223,770	13.9	581,120	10.1	27.8
More than 1,000	720	1.1	3,525,820	17.6	1,154,420	26.4	2,371,400	15.1	32.7
All	67,570	100.0	214,700	100.0	46,720	100.0	167,970	100.0	21.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	48.6	3.2	0.2	0.1	-20	1.8	0.0	-0.4	-0.3	-14.5
10-20	62.4	3.3	0.9	1.9	-190	8.3	-0.5	-2.7	-1.0	-13.3
20-30	82.1	4.5	1.8	8.1	-550	41.6	-1.1	-3.0	-1.8	-6.3
30-40	88.8	5.5	2.1	12.2	-850	-55.6	-1.1	1.1	-2.0	1.6
40-50	89.9	6.3	1.9	10.9	-960	-23.2	-0.7	3.9	-1.8	5.9
50-75	89.7	8.6	1.7	23.0	-1,140	-13.7	-0.7	15.8	-1.5	9.6
75-100	86.8	12.8	1.7	15.5	-1,480	-9.7	0.0	15.8	-1.4	13.2
100-200	79.3	20.4	1.5	22.8	-1,950	-6.5	1.3	36.0	-1.2	17.6
200-500	81.9	17.0	1.0	4.5	-2,340	-3.2	1.0	14.9	-0.7	22.5
500-1,000	39.0	59.6	-0.2	-0.2	1,370	0.6	0.4	3.9	0.2	28.7
More than 1,000	49.2	47.8	0.4	1.2	-16,380	-0.9	1.3	14.5	-0.3	32.5
All	82.6	8.7	1.5	100.0	-1,020	-9.8	0.0	100.0	-1.3	12.2

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by Expanded Cash Income Level, 2026 ¹

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	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	2.9	7,910	0.3	-1,130	-0.3	9,040	0.4	-14.3
10-20	2,530	10.3	18,790	2.5	-2,310	-2.3	21,100	3.3	-12.3
20-30	3,660	14.9	30,190	5.9	-1,330	-1.9	31,520	7.1	-4.4
30-40	3,600	14.6	42,130	8.0	1,530	2.2	40,590	9.0	3.6
40-50	2,850	11.6	54,400	8.2	4,150	4.6	50,260	8.8	7.6
50-75	5,090	20.7	74,480	20.1	8,310	16.5	66,170	20.7	11.2
75-100	2,640	10.7	104,440	14.6	15,280	15.8	89,160	14.5	14.6
100-200	2,950	12.0	159,750	25.0	30,110	34.7	129,640	23.4	18.9
200-500	480	2.0	317,110	8.1	73,630	13.9	243,490	7.2	23.2
500-1,000	40	0.2	795,520	1.7	226,600	3.5	568,920	1.4	28.5
More than 1,000	20	0.1	5,486,090	5.5	1,798,300	13.2	3,687,790	4.3	32.8
All	24,620	100.0	76,610	100.0	10,390	100.0	66,220	100.0	13.6

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Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	52.5	3.2	0.3	0.0	-30	2.2	0.0	-0.1	-0.3	-16.0
10-20	63.1	3.8	0.9	0.5	-200	8.2	-0.1	-0.6	-1.0	-13.6
20-30	81.5	4.3	1.6	2.0	-520	35.7	-0.2	-0.6	-1.7	-6.6
30-40	86.6	5.6	1.9	2.9	-790	-67.2	-0.2	0.1	-1.9	0.9
40-50	88.3	6.6	1.8	2.6	-910	-24.7	-0.2	0.6	-1.7	5.1
50-75	87.9	9.4	1.6	5.9	-1,060	-13.5	-0.2	3.0	-1.4	9.1
75-100	85.1	13.9	1.4	5.1	-1,310	-9.0	-0.1	4.1	-1.2	12.6
100-200	86.0	13.6	1.5	19.6	-2,170	-6.9	0.1	21.1	-1.3	16.8
200-500	89.0	10.8	2.2	30.0	-5,800	-7.3	0.0	30.4	-1.7	21.1
500-1,000	94.2	5.5	3.4	16.2	-19,440	-8.6	-0.2	13.8	-2.4	25.7
More than 1,000	78.4	20.5	2.2	16.4	-51,370	-4.5	0.9	27.8	-1.5	31.6
All	84.1	9.4	2.0	100.0	-2,580	-7.4	0.0	100.0	-1.6	19.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	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	
Less than 10	1,120	2.0	7,680	0.1	-1,200	-0.1	8,890	0.1	-15.7
10-20	3,850	6.9	18,860	0.8	-2,380	-0.5	21,240	1.1	-12.6
20-30	5,450	9.8	30,190	1.8	-1,460	-0.4	31,650	2.4	-4.8
30-40	5,350	9.6	42,060	2.4	1,170	0.3	40,890	3.0	2.8
40-50	4,130	7.4	54,380	2.4	3,690	0.8	50,700	2.8	6.8
50-75	8,040	14.4	74,630	6.4	7,880	3.3	66,750	7.3	10.6
75-100	5,580	10.0	105,200	6.3	14,590	4.2	90,610	6.9	13.9
100-200	13,060	23.4	173,890	24.4	31,290	21.0	142,600	25.3	18.0
200-500	7,470	13.4	348,460	28.0	79,230	30.4	269,230	27.3	22.7
500-1,000	1,200	2.2	804,010	10.4	226,210	13.9	577,800	9.4	28.1
More than 1,000	460	0.8	3,460,780	17.1	1,143,500	27.0	2,317,270	14.5	33.0
All	55,900	100.0	166,520	100.0	34,850	100.0	131,670	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 the law in place for 2026 as of September 12, 2018. Excludes certain minor provisions in H.R. 6760 including: repeal of exclusion for employer-provided moving expense reimbursements; repeal of exclusion for employer-provided bicycle commuter fringe benefits; limitation on wagering losses; and minor changes to capital gains tax bracket thresholds and indexation and rounding of individual income tax bracket thresholds.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T18-0132
H.R. 6760 As Introduced
The Protecting Family and Small Business Tax Cuts Act of 2018
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2018 dollars) ²	Percent of Tax Units 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	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.2	0.1	0.0	0.0	*	-0.7	0.0	0.0	0.0	2.5
10-20	7.9	0.7	0.1	0.1	-10	-3.7	0.0	0.2	-0.1	1.8
20-30	10.4	1.9	0.1	0.2	-20	-2.4	0.0	0.5	-0.1	2.5
30-40	27.3	2.4	0.2	0.6	-70	-5.1	0.0	0.8	-0.2	3.3
40-50	45.8	7.2	0.3	1.3	-180	-6.4	0.0	1.3	-0.3	4.8
50-75	66.1	8.1	0.8	7.1	-530	-8.8	-0.1	5.3	-0.7	7.4
75-100	82.6	9.1	1.3	10.0	-1,190	-9.8	-0.2	6.6	-1.1	10.4
100-200	85.6	12.5	1.6	29.3	-2,230	-8.4	-0.4	23.2	-1.3	14.6
200-500	83.8	14.8	2.4	30.2	-6,590	-8.6	-0.5	23.2	-1.9	20.2
500-1,000	89.0	9.9	3.6	12.9	-20,830	-9.4	-0.3	9.0	-2.6	25.0
More than 1,000	72.8	26.4	1.4	11.5	-37,960	-2.8	1.2	29.3	-0.9	32.2
All	50.5	6.9	1.4	100.0	-1,300	-6.7	0.0	100.0	-1.2	16.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026 ¹

Expanded Cash Income Level (thousands of 2018 dollars) ²	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	
Less than 10	1,930	3.9	5,350	0.2	130	0.0	5,220	0.2	2.5
10-20	4,840	9.7	19,000	1.6	350	0.2	18,650	1.9	1.9
20-30	6,340	12.7	30,110	3.4	770	0.5	29,340	4.0	2.6
30-40	5,460	10.9	42,030	4.1	1,460	0.8	40,570	4.8	3.5
40-50	4,600	9.2	54,290	4.5	2,770	1.3	51,520	5.1	5.1
50-75	8,600	17.2	74,580	11.4	6,050	5.4	68,530	12.7	8.1
75-100	5,460	10.9	105,340	10.3	12,160	6.9	93,190	11.0	11.5
100-200	8,580	17.2	167,000	25.5	26,640	23.6	140,360	25.9	16.0
200-500	2,980	6.0	347,600	18.4	76,930	23.6	270,670	17.3	22.1
500-1,000	400	0.8	803,910	5.8	222,160	9.3	581,750	5.1	27.6
More than 1,000	200	0.4	4,168,190	14.7	1,377,920	28.1	2,790,270	11.9	33.1
All	49,930	100.0	112,470	100.0	19,410	100.0	93,060	100.0	17.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 the law in place for 2026 as of September 12, 2018. Excludes certain minor provisions in H.R. 6760 including: repeal of exclusion for employer-provided moving expense reimbursements; repeal of exclusion for employer-provided bicycle commuter fringe benefits; limitation on wagering losses; and minor changes to capital gains tax bracket thresholds and indexation and rounding of individual income tax bracket thresholds.

<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.