

Table T20-0230
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.2	99.8	0.0	0.0	0	0.1	0.1	0.1	4.4	4.4
10-20	3.5	96.5	0.0	0.1	*	0.6	0.2	0.2	2.8	2.8
20-30	6.5	93.5	0.0	0.2	10	0.7	0.5	0.5	4.3	4.4
30-40	11.1	88.9	0.0	0.3	20	0.6	0.9	0.9	6.6	6.6
40-50	16.0	84.0	0.1	0.4	30	0.5	1.4	1.3	9.1	9.1
50-75	22.1	77.9	0.1	1.4	50	0.5	5.2	5.2	12.4	12.5
75-100	37.7	62.3	0.1	2.4	120	0.7	6.2	6.2	15.4	15.5
100-200	74.4	25.6	0.2	11.3	290	0.9	23.8	23.5	18.4	18.6
200-500	99.7	0.3	0.4	21.6	1,140	1.4	28.4	28.3	22.4	22.7
500-1,000	99.9	0.1	0.8	14.5	5,170	2.3	11.7	11.8	26.8	27.4
More than 1,000	99.9	0.2	1.8	47.9	45,260	4.0	21.6	22.0	30.3	31.5
All	37.9	62.1	0.5	100.0	530	1.8	100.0	100.0	20.0	20.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 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	10,090	5.4	6,840	0.3	300	0.1	6,540	0.3	4.4
10-20	17,600	9.3	19,790	1.3	560	0.2	19,230	1.5	2.8
20-30	19,440	10.3	32,440	2.3	1,400	0.5	31,040	2.7	4.3
30-40	16,090	8.5	45,310	2.6	2,990	0.9	42,320	3.1	6.6
40-50	14,090	7.5	58,270	3.0	5,300	1.4	52,970	3.4	9.1
50-75	28,820	15.3	80,400	8.4	9,960	5.2	70,440	9.2	12.4
75-100	19,740	10.5	113,060	8.1	17,360	6.2	95,700	8.6	15.4
100-200	38,690	20.5	183,530	25.8	33,760	23.8	149,770	26.3	18.4
200-500	18,860	10.0	369,690	25.3	82,730	28.4	286,960	24.5	22.4
500-1,000	2,800	1.5	857,180	8.7	230,010	11.7	627,160	8.0	26.8
More than 1,000	1,060	0.6	3,706,210	14.2	1,123,330	21.6	2,582,880	12.4	30.3
All	188,700	100.0	146,060	100.0	29,140	100.0	116,920	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 7.5

Proposal: 7.6

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

(1) Calendar year. Baseline is the law currently in place for 2030 as of March 17, 2020 plus permanent extension of the Sec199A deduction for qualified business income (QBI). Table shows the tax benefit of the QBI deduction. This tax expenditure estimate does not include any potential payroll tax effect.

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T20-0230
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.2	99.8	0.0	0.0	0	0.1	0.3	0.3	6.6	6.6
10-20	4.4	95.6	0.0	0.3	*	0.3	1.2	1.2	6.3	6.3
20-30	7.4	92.6	0.0	1.0	10	0.5	2.2	2.2	7.2	7.3
30-40	13.7	86.3	0.1	1.3	20	0.5	2.7	2.7	8.5	8.6
40-50	20.4	79.6	0.1	1.5	30	0.5	3.7	3.7	10.7	10.7
50-75	27.0	73.0	0.1	5.5	60	0.5	13.5	13.4	14.7	14.8
75-100	44.5	55.5	0.2	8.9	160	0.8	13.7	13.7	18.1	18.2
100-200	75.9	24.1	0.3	23.5	350	0.9	30.5	30.4	21.5	21.7
200-500	99.7	0.3	0.4	17.8	1,170	1.3	15.9	15.9	24.4	24.7
500-1,000	99.1	0.9	0.7	6.8	3,960	1.6	5.1	5.1	29.0	29.5
More than 1,000	98.9	1.1	1.7	33.5	46,360	3.7	11.0	11.2	32.1	33.3
All	26.6	73.4	0.3	100.0	180	1.2	100.0	100.0	18.2	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 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	7,940	8.9	6,910	0.8	460	0.3	6,450	0.9	6.6
10-20	12,660	14.1	19,640	3.4	1,230	1.2	18,410	3.9	6.3
20-30	12,700	14.2	32,270	5.6	2,330	2.2	29,940	6.3	7.2
30-40	9,520	10.6	45,190	5.9	3,860	2.7	41,330	6.6	8.5
40-50	8,020	8.9	58,290	6.4	6,220	3.7	52,070	7.0	10.7
50-75	15,360	17.1	80,310	16.8	11,790	13.5	68,520	17.5	14.7
75-100	9,030	10.1	112,580	13.8	20,340	13.7	92,240	13.9	18.1
100-200	10,880	12.1	174,650	25.9	37,500	30.5	137,140	24.8	21.5
200-500	2,440	2.7	357,520	11.9	87,130	15.9	270,390	11.0	24.4
500-1,000	280	0.3	846,280	3.2	245,530	5.1	600,750	2.8	29.0
More than 1,000	120	0.1	3,945,560	6.2	1,266,480	11.0	2,679,080	5.2	32.1
All	89,740	100.0	81,840	100.0	14,910	100.0	66,930	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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

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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 T20-0230
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.1	99.9	0.0	0.0	0	0.2	0.0	0.0	2.8	2.8
10-20	0.4	99.6	0.0	0.0	*	0.5	0.0	0.0	0.9	0.9
20-30	3.8	96.2	0.0	0.0	*	0.5	0.1	0.0	1.9	1.9
30-40	8.0	92.0	0.0	0.0	10	0.7	0.1	0.1	2.8	2.9
40-50	11.0	89.0	0.0	0.1	20	0.8	0.2	0.2	4.8	4.8
50-75	20.2	79.8	0.1	0.5	50	0.7	1.3	1.3	8.0	8.0
75-100	35.4	64.6	0.1	0.9	100	0.7	2.6	2.6	12.0	12.1
100-200	75.2	24.8	0.2	8.4	280	0.9	20.2	20.0	16.9	17.0
200-500	99.8	0.3	0.4	23.2	1,150	1.4	34.6	34.4	22.0	22.4
500-1,000	100.0	0.0	0.8	16.7	5,260	2.3	15.1	15.1	26.6	27.2
More than 1,000	100.0	0.0	1.8	50.1	43,460	4.1	25.7	26.2	30.2	31.4
All	59.6	40.4	0.6	100.0	1,110	2.1	100.0	100.0	21.3	21.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 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	1,320	1.9	5,410	0.0	150	0.0	5,260	0.1	2.8
10-20	2,020	2.9	19,900	0.2	190	0.0	19,710	0.3	0.9
20-30	2,760	4.0	32,790	0.5	610	0.1	32,180	0.7	1.9
30-40	3,040	4.4	45,760	0.8	1,300	0.1	44,460	1.0	2.8
40-50	2,960	4.3	58,320	1.0	2,790	0.2	55,530	1.2	4.8
50-75	7,290	10.5	81,140	3.4	6,470	1.3	74,670	4.0	8.0
75-100	7,130	10.3	114,050	4.7	13,690	2.6	100,360	5.2	12.0
100-200	23,360	33.7	189,560	25.5	32,020	20.2	157,550	27.0	16.9
200-500	15,560	22.5	373,060	33.5	82,220	34.6	290,830	33.2	22.0
500-1,000	2,450	3.5	858,460	12.1	227,920	15.1	630,540	11.3	26.6
More than 1,000	890	1.3	3,542,370	18.1	1,068,340	25.7	2,474,030	16.1	30.2
All	69,240	100.0	250,500	100.0	53,430	100.0	197,070	100.0	21.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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 T20-0230
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.2	99.8	0.0	0.0	0	0.0	-0.3	-0.3	-15.5	-15.5
10-20	1.0	99.0	0.0	0.1	*	-0.1	-2.3	-2.3	-12.9	-12.9
20-30	4.8	95.2	0.0	0.7	10	-0.4	-1.8	-1.8	-4.6	-4.5
30-40	5.7	94.4	0.0	1.4	10	0.8	1.6	1.6	3.4	3.4
40-50	7.4	92.7	0.0	1.8	20	0.4	4.3	4.2	8.1	8.1
50-75	10.2	89.8	0.0	4.8	30	0.3	14.7	14.6	10.8	10.8
75-100	23.2	76.8	0.1	5.2	50	0.3	15.5	15.4	14.3	14.4
100-200	66.6	33.4	0.1	24.4	190	0.6	38.6	38.5	18.6	18.7
200-500	97.9	2.1	0.3	15.2	680	0.9	15.8	15.8	22.2	22.4
500-1,000	98.4	1.6	0.6	5.6	3,890	1.6	3.3	3.3	28.4	28.8
More than 1,000	99.7	0.3	1.5	40.7	58,270	3.6	10.6	10.8	29.7	30.8
All	19.3	80.7	0.2	100.0	110	0.9	100.0	100.0	13.7	13.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 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	680	2.7	8,650	0.3	-1,340	-0.3	9,990	0.4	-15.5
10-20	2,590	10.3	20,420	2.4	-2,630	-2.3	23,050	3.2	-12.9
20-30	3,630	14.5	32,760	5.4	-1,490	-1.8	34,250	6.6	-4.6
30-40	3,190	12.7	45,230	6.6	1,530	1.6	43,700	7.4	3.4
40-50	2,700	10.8	58,140	7.2	4,700	4.3	53,440	7.7	8.1
50-75	5,130	20.4	79,740	18.7	8,600	14.7	71,140	19.3	10.8
75-100	2,890	11.5	112,370	14.8	16,070	15.5	96,290	14.7	14.3
100-200	3,580	14.2	173,420	28.3	32,280	38.6	141,140	26.7	18.6
200-500	630	2.5	337,380	9.7	75,010	15.8	262,380	8.7	22.2
500-1,000	40	0.2	852,590	1.6	241,700	3.3	610,890	1.3	28.4
More than 1,000	20	0.1	5,423,130	4.9	1,612,640	10.6	3,810,480	4.0	29.7
All	25,120	100.0	87,080	100.0	11,910	100.0	75,180	100.0	13.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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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 T20-0230
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Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.1	99.9	0.0	0.0	0	0.0	-0.1	-0.1	-16.1	-16.1
10-20	1.4	98.6	0.0	0.0	*	-0.1	-0.5	-0.5	-13.4	-13.4
20-30	4.5	95.5	0.0	0.1	10	-0.3	-0.4	-0.4	-4.9	-4.9
30-40	7.9	92.1	0.0	0.1	10	1.2	0.2	0.2	2.5	2.5
40-50	9.1	90.9	0.0	0.2	20	0.5	0.7	0.7	7.3	7.3
50-75	12.3	87.7	0.1	0.6	40	0.4	2.9	2.8	10.5	10.6
75-100	25.5	74.5	0.1	1.0	90	0.6	3.6	3.5	13.6	13.7
100-200	71.8	28.2	0.2	7.8	260	0.8	20.4	20.2	18.0	18.2
200-500	99.8	0.2	0.4	22.3	1,180	1.4	32.5	32.3	22.8	23.1
500-1,000	100.0	0.0	0.9	16.4	5,380	2.3	14.8	14.8	27.7	28.3
More than 1,000	99.9	0.1	1.8	51.6	44,010	4.1	25.7	26.2	30.7	31.9
All	42.2	57.8	0.5	100.0	820	2.0	100.0	100.0	20.9	21.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 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	1,110	1.9	8,450	0.1	-1,360	-0.1	9,810	0.1	-16.1
10-20	4,050	7.0	20,280	0.7	-2,720	-0.5	23,000	1.1	-13.4
20-30	5,510	9.6	32,660	1.6	-1,600	-0.4	34,260	2.2	-4.9
30-40	4,810	8.4	45,220	2.0	1,110	0.2	44,110	2.4	2.5
40-50	3,930	6.8	58,150	2.1	4,240	0.7	53,910	2.4	7.3
50-75	7,790	13.5	80,320	5.7	8,460	2.9	71,860	6.4	10.5
75-100	5,370	9.3	113,060	5.5	15,400	3.6	97,660	6.0	13.6
100-200	14,000	24.3	187,590	23.7	33,790	20.4	153,800	24.6	18.0
200-500	8,850	15.4	373,490	29.9	85,060	32.5	288,430	29.2	22.8
500-1,000	1,430	2.5	860,420	11.2	238,470	14.8	621,950	10.2	27.7
More than 1,000	550	1.0	3,523,910	17.6	1,080,110	25.7	2,443,800	15.4	30.7
All	57,630	100.0	191,860	100.0	40,170	100.0	151,700	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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.

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(3) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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 T20-0230
Tax Benefits of the Sec199A Deduction for Qualified Business Income (QBI)
Baseline: Current Law Plus Permanent Extension of the QBI Deduction
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Benefit as a Percent of After-Tax Income ⁴	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Less than 10	0.5	99.5	0.0	0.0	0	0.4	0.0	0.0	1.9	1.9
10-20	1.8	98.2	0.0	0.0	*	0.4	0.1	0.1	1.9	1.9
20-30	6.0	94.0	0.0	0.1	10	0.7	0.3	0.3	2.0	2.0
30-40	13.5	86.5	0.0	0.2	10	0.7	0.6	0.6	2.6	2.7
40-50	24.6	75.4	0.0	0.4	20	0.9	1.0	1.0	3.8	3.9
50-75	36.1	63.9	0.1	1.8	50	0.9	4.5	4.5	6.6	6.6
75-100	55.1	44.9	0.1	2.9	120	1.0	6.2	6.1	10.0	10.1
100-200	76.6	23.4	0.2	15.0	360	1.4	22.9	22.8	14.3	14.5
200-500	99.2	0.8	0.5	21.2	1,360	1.8	25.1	25.0	20.0	20.4
500-1,000	99.7	0.3	0.8	11.3	4,780	2.3	10.9	10.9	24.9	25.5
More than 1,000	99.7	0.3	1.6	47.1	46,520	3.7	27.9	28.3	30.0	31.1
All	41.2	58.8	0.4	100.0	460	2.2	100.0	100.0	15.9	16.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 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	1,760	3.3	5,480	0.1	100	0.0	5,370	0.2	1.9
10-20	3,810	7.1	20,350	1.1	380	0.1	19,980	1.3	1.9
20-30	5,750	10.6	32,700	2.6	650	0.3	32,050	3.0	2.0
30-40	5,650	10.5	45,510	3.6	1,200	0.6	44,310	4.1	2.6
40-50	5,260	9.7	58,410	4.3	2,240	1.0	56,170	4.9	3.8
50-75	9,870	18.3	80,250	11.0	5,280	4.5	74,970	12.2	6.6
75-100	6,260	11.6	113,150	9.8	11,300	6.2	101,850	10.5	10.0
100-200	10,290	19.0	179,600	25.6	25,590	22.9	154,020	26.1	14.3
200-500	3,880	7.2	369,940	19.9	74,100	25.1	295,840	18.9	20.0
500-1,000	590	1.1	854,000	7.0	212,570	10.9	641,430	6.2	24.9
More than 1,000	250	0.5	4,231,020	14.8	1,267,140	27.9	2,963,880	12.4	30.0
All	54,040	100.0	133,470	100.0	21,240	100.0	112,240	100.0	15.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* 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 currently in place for 2030 as of March 17, 2020 plus permanent extension of the Sec199A deduction for qualified business income (QBI). Table shows the tax benefit of the QBI deduction. This tax expenditure estimate does not include any potential payroll tax effect.

<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) Tax units with benefit are tax units with a net benefit of \$10 or more.

(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.