

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

Table T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	11,800	6.5	0.1	0.0	*	-0.1	4.7
10-20	19,210	10.6	0.3	0.4	-60	-0.3	2.1
20-30	19,930	11.0	0.6	1.3	-170	-0.6	3.6
30-40	15,930	8.8	0.8	1.8	-300	-0.8	6.0
40-50	13,480	7.4	0.9	2.1	-420	-0.8	8.3
50-75	26,830	14.8	1.1	7.0	-690	-1.0	11.3
75-100	18,020	9.9	1.2	7.0	-1,030	-1.1	14.2
100-200	34,630	19.1	1.4	23.5	-1,800	-1.1	17.4
200-500	16,680	9.2	1.9	30.3	-4,800	-1.5	21.7
500-1,000	2,310	1.3	3.2	15.2	-17,390	-2.3	26.1
More than 1,000	930	0.5	1.7	12.8	-36,600	-1.1	31.0
All	181,360	100.0	1.5	100.0	-1,460	-1.2	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 6.7

Proposal: 0.2

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	*	-1.0	0.0	0.1	-0.1	4.7
10-20	0.3	0.4	-60	-13.9	0.0	0.2	-0.3	2.1
20-30	0.6	1.3	-170	-14.5	-0.1	0.5	-0.6	3.6
30-40	0.8	1.8	-300	-11.2	-0.1	0.9	-0.8	6.0
40-50	0.9	2.1	-420	-9.0	-0.1	1.4	-0.8	8.3
50-75	1.1	7.0	-690	-8.0	-0.1	5.2	-1.0	11.3
75-100	1.2	7.0	-1,030	-6.9	-0.1	6.1	-1.1	14.2
100-200	1.4	23.5	-1,800	-6.1	0.0	23.2	-1.1	17.4
200-500	1.9	30.3	-4,800	-6.4	-0.1	28.3	-1.5	21.7
500-1,000	3.2	15.2	-17,390	-8.1	-0.3	11.0	-2.3	26.1
More than 1,000	1.7	12.8	-36,600	-3.5	0.6	22.9	-1.1	31.0
All	1.5	100.0	-1,460	-6.0	0.0	100.0	-1.2	19.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,800	6.5	5,970	0.3	290	0.1	5,690	0.4	4.8
10-20	19,210	10.6	17,080	1.5	410	0.2	16,670	1.9	2.4
20-30	19,930	11.0	28,150	2.6	1,180	0.5	26,970	3.1	4.2
30-40	15,930	8.8	39,530	2.9	2,670	1.0	36,850	3.4	6.8
40-50	13,480	7.4	50,720	3.2	4,600	1.4	46,120	3.6	9.1
50-75	26,830	14.8	69,940	8.7	8,620	5.3	61,320	9.5	12.3
75-100	18,020	9.9	98,390	8.2	15,030	6.2	83,370	8.7	15.3
100-200	34,630	19.1	159,520	25.5	29,510	23.3	130,010	26.1	18.5
200-500	16,680	9.2	322,700	24.9	74,790	28.4	247,920	24.0	23.2
500-1,000	2,310	1.3	756,480	8.1	214,460	11.3	542,020	7.3	28.4
More than 1,000	930	0.5	3,270,110	14.0	1,051,520	22.2	2,218,590	11.9	32.2
All	181,360	100.0	119,380	100.0	24,220	100.0	95,160	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 6.7

Proposal: 0.2

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	-0.4	0.0	0.4	0.0	6.8
10-20	0.3	1.2	-50	-4.5	0.0	1.3	-0.3	5.6
20-30	0.4	2.5	-100	-4.8	0.0	2.6	-0.4	7.0
30-40	0.6	3.6	-200	-5.4	0.0	3.3	-0.5	8.8
40-50	0.7	4.7	-320	-5.6	0.0	4.2	-0.6	10.7
50-75	1.2	19.2	-700	-6.8	-0.3	13.8	-1.0	13.9
75-100	1.3	15.1	-1,030	-5.7	-0.1	13.0	-1.1	17.5
100-200	1.5	30.2	-1,750	-5.3	-0.1	28.1	-1.2	20.8
200-500	2.1	19.0	-4,760	-6.0	-0.2	15.6	-1.5	24.1
500-1,000	0.9	1.9	-4,490	-1.9	0.2	5.1	-0.6	30.5
More than 1,000	0.8	3.5	-17,300	-1.5	0.4	12.2	-0.5	33.2
All	1.1	100.0	-590	-5.0	0.0	100.0	-0.9	17.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,320	10.8	6,040	1.0	410	0.4	5,630	1.1	6.8
10-20	13,790	15.9	17,020	4.2	1,000	1.3	16,020	4.8	5.9
20-30	12,810	14.8	28,040	6.4	2,070	2.6	25,980	7.2	7.4
30-40	9,410	10.9	39,460	6.6	3,670	3.3	35,790	7.3	9.3
40-50	7,570	8.8	50,630	6.8	5,720	4.2	44,910	7.4	11.3
50-75	14,000	16.2	69,730	17.3	10,420	14.1	59,320	18.0	14.9
75-100	7,520	8.7	97,840	13.1	18,100	13.1	79,740	13.0	18.5
100-200	8,860	10.2	150,890	23.7	33,060	28.2	117,830	22.7	21.9
200-500	2,050	2.4	312,730	11.3	80,110	15.8	232,620	10.3	25.6
500-1,000	220	0.3	762,160	2.9	237,250	5.0	524,910	2.5	31.1
More than 1,000	100	0.1	3,494,820	6.4	1,177,630	11.8	2,317,190	5.2	33.7
All	86,530	100.0	65,200	100.0	11,990	100.0	53,200	100.0	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	0.8	0.0	0.0	0.0	3.0
10-20	0.2	0.0	-30	-36.8	0.0	0.0	-0.2	0.3
20-30	0.5	0.2	-150	-36.6	0.0	0.0	-0.5	0.9
30-40	0.6	0.4	-220	-23.1	0.0	0.1	-0.6	1.8
40-50	0.6	0.5	-300	-12.3	0.0	0.2	-0.6	4.1
50-75	0.7	1.7	-450	-7.9	0.0	1.3	-0.6	7.4
75-100	1.1	3.5	-920	-7.8	0.0	2.8	-0.9	11.1
100-200	1.4	21.5	-1,840	-6.5	-0.1	20.5	-1.1	16.0
200-500	1.9	36.0	-4,870	-6.6	-0.1	34.3	-1.5	21.3
500-1,000	3.5	20.5	-19,140	-9.0	-0.4	13.8	-2.5	25.5
More than 1,000	2.0	17.3	-41,960	-4.2	0.6	26.6	-1.3	30.7
All	1.8	100.0	-2,830	-6.3	0.0	100.0	-1.4	20.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,470	2.2	4,710	0.1	140	0.0	4,580	0.1	3.0
10-20	2,290	3.4	17,400	0.3	80	0.0	17,310	0.4	0.5
20-30	3,050	4.6	28,350	0.6	410	0.0	27,940	0.8	1.4
30-40	3,200	4.8	39,650	0.9	940	0.1	38,710	1.2	2.4
40-50	2,930	4.4	50,850	1.1	2,390	0.2	48,460	1.3	4.7
50-75	7,210	10.8	70,680	3.7	5,640	1.4	65,040	4.4	8.0
75-100	7,220	10.8	99,270	5.2	11,890	2.9	87,380	5.9	12.0
100-200	22,030	33.1	164,440	26.3	28,110	20.6	136,340	27.9	17.1
200-500	13,940	20.9	325,430	32.9	74,170	34.4	251,260	32.5	22.8
500-1,000	2,020	3.0	756,550	11.1	211,950	14.2	544,610	10.2	28.0
More than 1,000	780	1.2	3,124,420	17.7	1,002,250	26.0	2,122,170	15.4	32.1
All	66,670	100.0	206,560	100.0	45,080	100.0	161,480	100.0	21.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.1	-20	2.4	-0.1	-0.4	-0.3	-13.8
10-20	0.7	1.9	-140	6.1	-0.5	-3.3	-0.8	-14.1
20-30	1.5	7.6	-440	29.2	-1.0	-3.5	-1.5	-6.8
30-40	1.9	9.9	-710	-75.1	-0.9	0.3	-1.8	0.6
40-50	1.7	10.0	-820	-24.5	-0.6	3.2	-1.6	5.0
50-75	1.7	23.0	-1,030	-14.3	-0.8	14.2	-1.5	8.9
75-100	1.6	17.2	-1,350	-9.7	-0.1	16.4	-1.4	12.8
100-200	1.4	23.9	-1,660	-5.9	1.4	39.2	-1.1	17.5
200-500	1.1	5.9	-2,400	-3.5	1.0	16.6	-0.8	22.4
500-1,000	-0.2	-0.2	940	0.4	0.4	3.9	0.1	29.1
More than 1,000	0.2	0.6	-6,600	-0.5	1.2	13.3	-0.1	30.8
All	1.4	100.0	-880	-9.3	0.0	100.0	-1.2	11.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	840	3.5	7,190	0.4	-970	-0.4	8,160	0.5	-13.5
10-20	2,850	11.8	17,200	2.8	-2,280	-2.9	19,480	3.7	-13.3
20-30	3,690	15.3	28,400	6.0	-1,500	-2.4	29,900	7.3	-5.3
30-40	2,960	12.3	39,540	6.7	950	1.2	38,590	7.6	2.4
40-50	2,610	10.8	50,820	7.6	3,340	3.8	47,480	8.2	6.6
50-75	4,750	19.7	69,600	19.0	7,210	15.1	62,390	19.6	10.4
75-100	2,700	11.2	97,840	15.2	13,890	16.5	83,950	15.0	14.2
100-200	3,060	12.7	150,490	26.5	28,060	37.8	122,440	24.8	18.6
200-500	530	2.2	292,120	8.8	67,760	15.6	224,360	7.8	23.2
500-1,000	40	0.2	746,320	1.6	215,960	3.5	530,360	1.3	28.9
More than 1,000	20	0.1	4,792,510	5.1	1,482,720	12.1	3,309,800	4.1	30.9
All	24,120	100.0	72,090	100.0	9,440	100.0	62,650	100.0	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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(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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.0	-30	2.3	0.0	-0.1	-0.4	-15.7
10-20	0.7	0.5	-140	5.8	-0.1	-0.6	-0.8	-14.7
20-30	1.4	1.8	-410	25.6	-0.2	-0.6	-1.5	-7.2
30-40	1.7	2.3	-660	-129.4	-0.2	0.0	-1.7	-0.4
40-50	1.7	2.3	-800	-26.1	-0.1	0.5	-1.6	4.5
50-75	1.5	5.7	-970	-14.0	-0.2	2.6	-1.4	8.6
75-100	1.5	5.2	-1,240	-9.4	-0.1	3.7	-1.3	12.2
100-200	1.4	19.1	-1,850	-6.3	0.1	20.7	-1.1	16.9
200-500	2.0	31.1	-4,940	-6.5	0.1	32.9	-1.5	22.0
500-1,000	3.5	17.8	-18,540	-8.5	-0.3	14.0	-2.5	26.5
More than 1,000	1.9	15.1	-39,450	-3.9	0.8	26.9	-1.3	31.1
All	1.8	100.0	-2,290	-6.8	0.0	100.0	-1.4	19.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,360	2.5	7,180	0.1	-1,100	-0.1	8,280	0.2	-15.3
10-20	4,360	7.9	17,130	0.9	-2,370	-0.6	19,500	1.2	-13.9
20-30	5,470	9.9	28,350	1.8	-1,610	-0.5	29,960	2.4	-5.7
30-40	4,500	8.2	39,420	2.0	510	0.1	38,920	2.5	1.3
40-50	3,690	6.7	50,840	2.1	3,060	0.6	47,780	2.6	6.0
50-75	7,390	13.4	70,030	5.9	6,970	2.8	63,060	6.7	10.0
75-100	5,310	9.6	98,540	6.0	13,220	3.8	85,320	6.6	13.4
100-200	13,050	23.7	162,750	24.2	29,310	20.6	133,440	25.2	18.0
200-500	7,960	14.5	324,720	29.5	76,410	32.7	248,300	28.6	23.5
500-1,000	1,210	2.2	755,170	10.5	218,380	14.3	536,790	9.4	28.9
More than 1,000	480	0.9	3,098,550	17.1	1,003,350	26.1	2,095,200	14.6	32.4
All	55,090	100.0	159,190	100.0	33,720	100.0	125,470	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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 currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0247
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2026¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	-0.6	0.0	0.0	0.0	1.8
10-20	0.1	0.1	-20	-8.7	0.0	0.1	-0.1	1.2
20-30	0.1	0.2	-20	-2.7	0.0	0.4	-0.1	2.0
30-40	0.1	0.4	-50	-4.1	0.0	0.7	-0.1	2.7
40-50	0.3	0.9	-120	-6.3	0.0	1.1	-0.2	3.6
50-75	0.6	5.7	-410	-8.9	-0.1	4.5	-0.6	6.1
75-100	1.1	8.0	-950	-9.6	-0.2	5.8	-1.0	9.1
100-200	1.7	30.9	-2,240	-9.7	-0.6	22.3	-1.4	13.4
200-500	2.5	32.3	-6,370	-9.3	-0.6	24.3	-2.0	19.1
500-1,000	3.5	13.1	-19,380	-9.4	-0.2	9.7	-2.6	24.5
More than 1,000	1.3	11.0	-32,030	-2.7	1.4	30.4	-0.9	31.0
All	1.4	100.0	-1,280	-7.2	0.0	100.0	-1.2	15.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2026¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,770	3.6	5,030	0.2	90	0.0	4,930	0.2	1.9
10-20	4,320	8.7	17,660	1.4	230	0.1	17,430	1.7	1.3
20-30	6,030	12.1	28,190	3.1	580	0.4	27,610	3.7	2.1
30-40	5,330	10.7	39,610	3.9	1,100	0.7	38,520	4.5	2.8
40-50	4,810	9.7	50,780	4.5	1,970	1.1	48,810	5.2	3.9
50-75	8,780	17.7	69,840	11.3	4,650	4.6	65,190	12.6	6.7
75-100	5,360	10.8	98,640	9.7	9,890	6.0	88,760	10.5	10.0
100-200	8,780	17.7	156,560	25.3	23,140	22.9	133,420	25.8	14.8
200-500	3,220	6.5	325,840	19.3	68,500	24.8	257,330	18.2	21.0
500-1,000	430	0.9	760,890	6.0	205,810	10.0	555,080	5.3	27.1
More than 1,000	220	0.4	3,709,490	14.9	1,181,560	29.0	2,527,930	12.2	31.9
All	49,710	100.0	109,200	100.0	17,860	100.0	91,340	100.0	16.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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 as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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(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.