### Table T21-0060
Tax Provisions in the Administration's FY2022 Budget Proposal  
Baseline: Current Law  
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹  
Summary Table

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars) ²</th>
<th>Tax Units</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate ⁴ Change (% Points)</th>
<th>Under the Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>10,830</td>
<td>6.0</td>
<td>-2.0</td>
<td>-400</td>
<td>-6.8</td>
<td>-2.6</td>
</tr>
<tr>
<td>10-20</td>
<td>22,740</td>
<td>12.6</td>
<td>-6.4</td>
<td>-600</td>
<td>-3.8</td>
<td>-1.4</td>
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<tr>
<td>20-30</td>
<td>20,140</td>
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<td>-820</td>
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<td>50-75</td>
<td>24,820</td>
<td>13.8</td>
<td>-4.8</td>
<td>-420</td>
<td>-0.7</td>
<td>11.5</td>
</tr>
<tr>
<td>75-100</td>
<td>18,250</td>
<td>10.1</td>
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<td>-220</td>
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<td>1,570</td>
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</table>

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2  
(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury’s General Explanations of the Administration's Fiscal Year 2022 Revenue Proposals (the “Green Book”) with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.  
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 T21-0060

#### Tax Provisions in the Administration’s FY2022 Budget Proposal

**Baseline: Current Law**

#### Distribution of Federal Tax Change by Expanded Cash Income Level, 2022

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars)</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ¹</th>
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<td>Change [% Points] Under the Proposal</td>
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<td>0.1</td>
<td>-3.2</td>
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<td>1.3</td>
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### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022

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<tr>
<th>Expanded Cash Income Level (thousands of 2019 dollars)</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ²</th>
<th>Average Federal Tax Rate ³</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
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<tr>
<td>10-20</td>
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<td>15,660</td>
<td>1.8</td>
<td>390</td>
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<td>960</td>
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<td>64,400</td>
<td>8.3</td>
<td>7,800</td>
</tr>
<tr>
<td>75-100</td>
<td>18,250</td>
<td>10.1</td>
<td>90,210</td>
<td>8.5</td>
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<tr>
<td>100-200</td>
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</table>


Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury’s General Explanations of the Administration’s Fiscal Year 2022 Revenue Proposals (the “Green Book”) with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

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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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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.
## Tax Provisions in the Administration’s FY2022 Budget Proposal

Baseline: Current Law

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars)</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate 5</th>
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</thead>
<tbody>
<tr>
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<td>-240</td>
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<td>-0.4</td>
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<tr>
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<td>-0.4</td>
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<td>0.0</td>
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### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022 1

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars)</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income 3</th>
<th>Average Federal Tax Rate 5</th>
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<tbody>
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### Table T21-0060

Tax Provisions in the Administration’s FY2022 Budget Proposal  
Baseline: Current Law  
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹  
Detail Table - Married Tax Units Filing Jointly

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars)</th>
<th>Percent Change in After-Tax Income ²</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁴</th>
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<td>Dollars</td>
<td>Percent ³</td>
<td>Change (%) Points</td>
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### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Pre-Tax Income</th>
<th>Tax Units</th>
<th>Percent of Total</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ²</th>
<th>Percent of Total</th>
<th>Average Federal Tax Rate ⁴</th>
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<td>Average (dollars)</td>
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(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury’s General Explanations of the Administration’s Fiscal Year 2022 Revenue Proposals (the “Green Book”) with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.  
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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T21-0060
Tax Provisions in the Administration’s FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 ¹
Detail Table - Head of Household Tax Units

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2020 dollars) ²</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁴</th>
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<tbody>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
</tr>
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<td>(thousands)</td>
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<td>Under the Proposal</td>
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<td>Percent of Total</td>
<td>Average (dollars)</td>
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<td>Average (dollars)</td>
<td>Rate of Change</td>
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### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022 ¹

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<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2019 dollars) ²</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ³</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Rate of Change</td>
</tr>
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<td>-0.3</td>
<td>-14.6</td>
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<td>-2.9</td>
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<td>-4.0</td>
<td>28,260</td>
</tr>
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<td>36,380</td>
</tr>
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<td>2,500</td>
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</table>


(1) Calendar Year. Baseline is the law currently in place as of 8 June 2021. Includes provisions as described in Treasury’s General Explanations of the Administration’s Fiscal Year 2022 Revenue Proposals (the “Green Book”) with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(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 T21-0060

**Tax Provisions in the Administration’s FY2022 Budget Proposal**

**Baseline: Current Law**

**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022**

#### Detail Table - Tax Units with Children

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2022 dollars)</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
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<tr>
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<td>(in Dollars)</td>
<td>(Percent)</td>
<td>(in Dollars)</td>
<td>(Percent)</td>
<td>(Percent)</td>
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</tr>
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<td>-0.7</td>
<td>2.9</td>
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#### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022

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<th>Expanded Cash Income Level (thousands of 2019 dollars)</th>
<th>Number of Tax Units (thousands)</th>
<th>Percent of Total</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
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</thead>
<tbody>
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<td></td>
<td></td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
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<td>149,910</td>
<td>100.0</td>
<td>29,550</td>
<td>100.0</td>
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</table>


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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## Table T21-0060
Tax Provisions in the Administration’s FY2022 Budget Proposal
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2022¹
Detail Table - Elderly Tax Units

### Expanded Cash Income Level (thousands of 2020 dollars)²

<table>
<thead>
<tr>
<th>Expanded Cash Income Level</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁴</th>
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<td></td>
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</tr>
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<td>7.9</td>
<td>5.6</td>
</tr>
<tr>
<td>100-200</td>
<td>-1.1</td>
<td>9.0</td>
<td>7.2</td>
<td>19.2</td>
</tr>
<tr>
<td>200-500</td>
<td>-1.8</td>
<td>10.6</td>
<td>7.7</td>
<td>21.5</td>
</tr>
<tr>
<td>500-1,000</td>
<td>-2.7</td>
<td>4.7</td>
<td>8.5</td>
<td>8.7</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>-3.0</td>
<td>100.0</td>
<td>16.9</td>
<td>2.5</td>
</tr>
<tr>
<td>All</td>
<td>-3.0</td>
<td>100.0</td>
<td>16.9</td>
<td>2.5</td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Level, 2022¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Level (thousands of 2019 dollars)²</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ³</th>
<th>Average Federal Tax</th>
<th>Average Federal Tax Rate ⁴</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percentage of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
</tr>
<tr>
<td></td>
<td>Less than 10</td>
<td>1,900</td>
<td>4.0</td>
<td>6,240</td>
<td>0.3</td>
<td>50</td>
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<tr>
<td></td>
<td>10-20</td>
<td>7,490</td>
<td>15.7</td>
<td>15,830</td>
<td>2.7</td>
<td>170</td>
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<tr>
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<td>20-30</td>
<td>5,960</td>
<td>12.5</td>
<td>25,790</td>
<td>3.5</td>
<td>570</td>
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<td>30-40</td>
<td>4,990</td>
<td>10.5</td>
<td>36,220</td>
<td>4.1</td>
<td>1,040</td>
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<tr>
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<td>40-50</td>
<td>4,080</td>
<td>8.6</td>
<td>46,580</td>
<td>4.3</td>
<td>1,920</td>
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<td>50-75</td>
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<td>64,410</td>
<td>9.6</td>
<td>4,080</td>
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<tr>
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<td>75-100</td>
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<td>90,300</td>
<td>10.1</td>
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<td>100-200</td>
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<td>15.9</td>
<td>142,260</td>
<td>24.3</td>
<td>18,490</td>
</tr>
<tr>
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<td>200-500</td>
<td>2,770</td>
<td>5.8</td>
<td>298,590</td>
<td>18.6</td>
<td>56,190</td>
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<td>0.4</td>
<td>3,772,500</td>
<td>16.7</td>
<td>1,121,110</td>
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<tr>
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<td>All</td>
<td>47,600</td>
<td>100.0</td>
<td>93,370</td>
<td>100.0</td>
<td>14,040</td>
</tr>
</tbody>
</table>

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 8 June 2021. Includes provisions as described in Treasury’s General Explanations of the Administration’s Fiscal Year 2022 Revenue Proposals (the “Green Book”) with the exception of: provisions related to tax compliance, tax administration, and the premium tax credit.
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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.
(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.