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

Table T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Summary Table

Expanded Cash Income Level (thousands of 2020 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	0.0	0	0.0	0	0.0	0.0	0	0.0	-31.4
10-20	*	**	0.0	0	0.0	0.0	0	0.0	-12.8
20-30	0.1	-340	0.0	0	0.0	0.0	0	0.0	-8.4
30-40	0.2	-250	0.0	0	0.0	0.0	0	0.0	-2.9
40-50	0.3	-790	0.0	0	0.0	0.1	*	0.0	2.2
50-75	1.0	-660	0.0	0	0.0	0.3	-10	0.0	7.0
75-100	2.4	-1,220	0.0	0	0.0	1.0	-30	0.0	10.7
100-200	11.1	-1,110	0.0	0	0.1	7.4	-120	-0.1	14.8
200-500	46.5	-2,590	0.0	0	0.5	37.2	-1,210	-0.4	20.9
500-1,000	83.4	-8,700	0.0	0	1.4	29.6	-7,260	-1.1	24.5
More than 1,000	88.2	-16,320	0.0	0	0.6	24.3	-14,390	-0.4	29.5
All	8.2	-3,650	0.0	0	0.3	100.0	-300	-0.3	16.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).

Number of AMT Taxpayers (millions). Baseline: 0.3 Proposal: 0.8

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

(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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 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.

Table T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-31.4
10-20	*	0.0	0.0	0.0	0	0.0	0.0	-1.4	0.0	-12.8
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-1.4	0.0	-8.4
30-40	0.2	0.0	0.0	0.0	0	0.1	0.0	-0.5	0.0	-2.9
40-50	0.3	0.0	0.0	0.1	*	-0.2	0.0	0.4	0.0	2.2
50-75	1.0	0.0	0.0	0.3	-10	-0.2	0.1	3.6	0.0	7.0
75-100	2.4	0.0	0.0	1.0	-30	-0.3	0.1	5.6	0.0	10.7
100-200	11.1	0.0	0.1	7.4	-120	-0.6	0.2	22.0	-0.1	14.8
200-500	46.5	0.0	0.5	37.2	-1,210	-1.9	-0.1	32.4	-0.4	20.9
500-1,000	83.4	0.0	1.4	29.6	-7,260	-4.1	-0.3	11.7	-1.1	24.5
More than 1,000	88.2	0.0	0.6	24.3	-14,390	-1.5	0.1	28.0	-0.4	29.5
All	8.2	0.0	0.3	100.0	-300	-1.7	0.0	100.0	-0.3	16.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,530	5.9	5,830	0.3	-1,830	-0.6	7,660	0.5	-31.4
10-20	22,030	12.4	15,550	1.8	-1,990	-1.4	17,540	2.4	-12.8
20-30	19,680	11.1	25,610	2.6	-2,160	-1.3	27,770	3.4	-8.4
30-40	15,620	8.8	35,950	2.9	-1,030	-0.5	36,980	3.6	-2.9
40-50	13,530	7.6	46,320	3.2	1,010	0.4	45,310	3.8	2.2
50-75	25,090	14.1	63,910	8.3	4,500	3.5	59,410	9.2	7.0
75-100	18,210	10.2	89,550	8.4	9,610	5.5	79,940	9.0	10.7
100-200	32,330	18.2	144,640	24.2	21,510	21.8	123,130	24.7	14.9
200-500	16,490	9.3	294,870	25.2	62,960	32.5	231,910	23.7	21.4
500-1,000	2,180	1.2	684,650	7.7	175,200	12.0	509,450	6.9	25.6
More than 1,000	900	0.5	3,303,720	15.5	987,190	28.0	2,316,530	13.0	29.9
All	178,140	100.0	108,540	100.0	17,930	100.0	90,610	100.0	16.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
Number of AMT Taxpayers (millions). Baseline: 0.3 Proposal: 0.8
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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 T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.6	0.0	-23.4
10-20	*	0.0	0.0	0.0	0	0.0	0.0	-2.5	0.0	-7.1
20-30	*	0.0	0.0	0.0	0	0.3	0.0	0.0	0.0	-0.1
30-40	0.2	0.0	0.0	0.1	*	0.0	0.0	2.1	0.0	4.9
40-50	0.3	0.0	0.0	0.2	*	-0.1	0.0	3.9	0.0	8.5
50-75	1.2	0.0	0.0	1.5	-10	-0.1	0.1	13.7	0.0	12.3
75-100	3.1	0.0	0.1	4.0	-50	-0.3	0.1	15.1	-0.1	16.7
100-200	15.4	0.0	0.2	17.3	-180	-0.6	0.2	31.1	-0.1	20.8
200-500	56.0	0.0	0.8	42.0	-1,840	-2.6	-0.3	18.3	-0.6	23.7
500-1,000	81.7	0.0	1.8	21.2	-8,650	-4.3	-0.2	5.5	-1.3	28.1
More than 1,000	79.9	0.0	0.5	13.8	-12,660	-1.1	0.0	14.2	-0.4	31.6
All	3.6	0.0	0.2	100.0	-100	-1.2	0.0	100.0	-0.2	15.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,840	10.0	5,840	1.0	-1,370	-1.6	7,200	1.5	-23.4
10-20	17,500	19.9	15,400	5.3	-1,090	-2.5	16,490	6.7	-7.1
20-30	12,310	14.0	25,420	6.1	-20	0.0	25,440	7.2	-0.1
30-40	9,040	10.3	35,880	6.4	1,770	2.1	34,110	7.1	4.9
40-50	7,610	8.6	46,340	6.9	3,950	3.9	42,390	7.5	8.5
50-75	13,450	15.3	63,530	16.7	7,820	13.5	55,710	17.3	12.3
75-100	7,810	8.9	89,130	13.6	14,910	15.0	74,230	13.4	16.7
100-200	8,430	9.6	136,530	22.5	28,580	31.0	107,940	21.0	20.9
200-500	2,040	2.3	290,270	11.6	70,660	18.6	219,610	10.4	24.3
500-1,000	220	0.3	686,770	3.0	201,380	5.7	485,390	2.5	29.3
More than 1,000	100	0.1	3,547,790	6.8	1,135,220	14.2	2,412,570	5.4	32.0
All	88,160	100.0	57,910	100.0	8,820	100.0	49,090	100.0	15.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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 T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-67.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-24.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-15.7
30-40	*	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-11.4
40-50	0.1	0.0	0.0	0.0	*	0.0	0.0	-0.4	0.0	-6.7
50-75	0.4	0.0	0.0	0.0	*	-1.3	0.0	0.0	0.0	0.2
75-100	1.7	0.0	0.0	0.3	-20	-0.3	0.0	1.6	0.0	5.5
100-200	8.4	0.0	0.1	4.4	-90	-0.5	0.2	17.1	-0.1	12.4
200-500	44.5	0.0	0.5	35.9	-1,090	-1.8	0.0	37.6	-0.4	20.5
500-1,000	84.1	0.0	1.4	32.3	-7,130	-4.2	-0.3	14.1	-1.0	24.1
More than 1,000	89.8	0.0	0.7	27.2	-14,810	-1.6	0.1	31.6	-0.5	29.2
All	16.1	0.0	0.4	100.0	-660	-1.9	0.0	100.0	-0.3	18.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,070	1.7	5,180	0.1	-3,500	-0.2	8,680	0.1	-67.6
10-20	2,270	3.6	15,980	0.3	-3,900	-0.4	19,880	0.5	-24.4
20-30	3,640	5.7	25,680	0.8	-4,030	-0.7	29,710	1.1	-15.7
30-40	3,060	4.8	35,950	0.9	-4,110	-0.6	40,060	1.2	-11.4
40-50	2,880	4.5	46,110	1.1	-3,090	-0.4	49,190	1.4	-6.7
50-75	6,400	10.0	64,900	3.4	160	0.0	64,740	4.1	0.2
75-100	7,140	11.2	90,410	5.3	5,000	1.6	85,410	6.1	5.5
100-200	20,410	32.0	149,350	24.9	18,660	16.8	130,690	26.7	12.5
200-500	13,800	21.6	296,260	33.3	61,750	37.6	234,510	32.4	20.8
500-1,000	1,900	3.0	684,480	10.6	171,830	14.4	512,640	9.8	25.1
More than 1,000	770	1.2	3,130,210	19.6	927,810	31.5	2,202,410	16.9	29.6
All	63,890	100.0	192,020	100.0	35,450	100.0	156,570	100.0	18.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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 T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	-0.2	-5.8	0.0	-96.1
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.7	-27.6	0.0	-48.1
20-30	*	0.0	0.0	0.0	0	0.0	-1.3	-48.6	0.0	-31.5
30-40	0.1	0.0	0.0	0.0	0	0.0	-0.9	-35.5	0.0	-18.0
40-50	0.2	0.0	0.0	0.0	0	0.0	-0.4	-16.5	0.0	-7.6
50-75	0.4	0.0	0.0	0.5	*	-0.5	0.1	2.5	0.0	0.5
75-100	1.4	0.0	0.0	1.8	-10	-0.2	0.6	25.1	0.0	6.1
100-200	12.0	0.0	0.1	23.1	-120	-0.6	1.8	94.8	-0.1	14.1
200-500	51.5	0.0	0.6	40.6	-1,350	-2.2	0.2	48.3	-0.5	22.0
500-1,000	64.9	0.0	1.4	16.7	-6,830	-3.5	-0.1	12.1	-1.0	27.3
More than 1,000	82.2	0.0	0.4	17.2	-14,590	-0.9	0.9	51.4	-0.3	29.6
All	3.0	0.0	0.1	100.0	-70	-2.6	0.0	100.0	-0.1	3.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	500	2.2	6,900	0.2	-6,620	-5.6	13,520	0.5	-96.1
10-20	2,030	9.0	16,320	2.2	-7,840	-26.9	24,160	3.3	-48.1
20-30	3,390	15.1	26,160	5.8	-8,250	-47.3	34,410	7.9	-31.5
30-40	3,150	14.0	36,100	7.4	-6,490	-34.5	42,590	9.1	-18.0
40-50	2,680	11.9	46,470	8.1	-3,530	-16.0	50,000	9.1	-7.6
50-75	4,590	20.5	63,650	19.0	310	2.4	63,340	19.7	0.5
75-100	2,690	12.0	88,630	15.5	5,380	24.5	83,250	15.2	6.1
100-200	2,860	12.7	136,110	25.3	19,250	92.9	116,860	22.6	14.1
200-500	460	2.0	275,800	8.3	62,020	48.1	213,780	6.7	22.5
500-1,000	40	0.2	684,900	1.7	193,700	12.2	491,200	1.2	28.3
More than 1,000	20	0.1	5,574,000	6.5	1,662,640	50.5	3,911,360	4.8	29.8
All	22,470	100.0	68,370	100.0	2,630	100.0	65,740	100.0	3.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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 T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-111.0
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-2.2	0.0	-51.8
20-30	*	0.0	0.0	0.0	0	0.0	-0.1	-3.6	0.0	-33.9
30-40	0.3	0.0	0.0	0.0	0	0.0	-0.1	-2.7	0.0	-19.8
40-50	0.2	0.0	0.0	0.0	0	0.0	0.0	-1.5	0.0	-10.5
50-75	0.6	0.0	0.0	0.1	*	0.2	0.0	-0.6	0.0	-1.6
75-100	1.7	0.0	0.0	0.2	-10	-0.3	0.0	1.6	0.0	4.2
100-200	9.7	0.0	0.1	4.1	-90	-0.5	0.3	17.4	-0.1	12.0
200-500	50.2	0.0	0.5	36.0	-1,240	-2.0	0.1	40.4	-0.4	20.9
500-1,000	85.8	0.0	1.5	32.4	-7,630	-4.3	-0.4	16.1	-1.1	24.7
More than 1,000	91.1	0.0	0.7	27.1	-15,570	-1.7	0.2	35.5	-0.5	29.5
All	13.1	0.0	0.4	100.0	-530	-2.2	0.0	100.0	-0.4	15.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	850	1.7	6,920	0.1	-7,690	-0.5	14,610	0.2	-111.0
10-20	3,170	6.2	16,190	0.7	-8,390	-2.2	24,580	1.2	-51.8
20-30	4,990	9.8	26,020	1.7	-8,820	-3.6	34,830	2.7	-33.9
30-40	4,590	9.0	36,010	2.1	-7,120	-2.6	43,120	3.0	-19.8
40-50	3,690	7.2	46,360	2.2	-4,860	-1.5	51,220	2.9	-10.5
50-75	6,960	13.6	63,860	5.7	-1,040	-0.6	64,900	6.9	-1.6
75-100	5,160	10.1	89,630	6.0	3,800	1.6	85,830	6.8	4.2
100-200	11,840	23.2	148,160	22.6	17,940	17.1	130,220	23.7	12.1
200-500	7,890	15.5	296,620	30.2	63,260	40.3	233,360	28.3	21.3
500-1,000	1,150	2.3	684,830	10.2	176,810	16.4	508,030	9.0	25.8
More than 1,000	470	0.9	3,099,930	18.8	928,650	35.4	2,171,280	15.7	30.0
All	51,000	100.0	152,060	100.0	24,280	100.0	127,780	100.0	16.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
* 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.
(1) Calendar Year. Baseline is the law currently in place as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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 T21-0251
Increase Limit on Deductible State and Local Taxes (SALT) to $72,500
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2020 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 [6]	
	With Tax cut	With Tax Increase			Dollars	Percent [5]	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-26.8
10-20	*	0.0	0.0	0.0	0	0.0	0.0	-2.0	0.0	-9.6
20-30	0.1	0.0	0.0	0.0	*	0.0	0.0	-1.5	0.0	-5.7
30-40	0.1	0.0	0.0	0.0	0	0.0	0.0	-1.0	0.0	-3.2
40-50	0.4	0.0	0.0	0.2	*	2.1	0.0	-0.1	0.0	-0.5
50-75	1.6	0.0	0.0	0.9	-10	-0.7	0.0	2.1	0.0	2.9
75-100	2.5	0.0	0.0	1.5	-30	-0.5	0.1	4.8	0.0	6.4
100-200	9.3	0.0	0.1	11.4	-140	-0.9	0.2	21.0	-0.1	11.4
200-500	39.4	0.0	0.5	35.1	-1,160	-2.1	-0.1	26.8	-0.4	18.2
500-1,000	78.6	0.0	1.2	25.2	-6,100	-3.8	-0.2	10.7	-0.9	23.0
More than 1,000	84.3	0.0	0.5	25.7	-11,960	-1.1	0.2	39.2	-0.3	29.2
All	5.5	0.0	0.3	100.0	-200	-1.6	0.0	100.0	-0.2	13.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2021 [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 [6]
	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	4.2	6,180	0.3	-1,660	-0.6	7,840	0.4	-26.8
10-20	7,370	15.9	15,720	2.7	-1,510	-1.9	17,240	3.4	-9.6
20-30	5,790	12.5	25,540	3.4	-1,440	-1.5	26,990	4.1	-5.7
30-40	4,740	10.2	35,870	3.9	-1,150	-1.0	37,030	4.6	-3.2
40-50	3,830	8.3	46,170	4.0	-210	-0.1	46,380	4.7	-0.5
50-75	6,400	13.8	64,070	9.4	1,840	2.0	62,220	10.5	2.9
75-100	4,760	10.3	89,790	9.8	5,760	4.8	84,030	10.5	6.4
100-200	7,450	16.1	141,120	24.1	16,190	20.9	124,930	24.5	11.5
200-500	2,840	6.1	295,630	19.2	54,880	27.0	240,750	18.0	18.6
500-1,000	390	0.8	681,760	6.0	162,850	10.9	518,900	5.3	23.9
More than 1,000	200	0.4	3,789,750	17.5	1,119,280	39.0	2,670,470	14.2	29.5
All	46,310	100.0	94,410	100.0	12,470	100.0	81,940	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-2).
* 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 as of November 2, 2021. Provision would increase the limit on deductible state and local taxes from $10,000 to $72,500 (from $5,000 to $36,250 for married individuals filing a separate return).
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) 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.
(6) 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.