

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

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Summary Table

Expanded Cash Income Level (thousands of 2015 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	12,331	6.7	-2.6	-0.2	173	2.4	9.9
10-20	21,402	11.6	-0.8	-0.3	154	0.8	4.7
20-30	23,605	12.8	0.2	0.1	-43	-0.1	5.0
30-40	17,155	9.3	0.6	0.4	-258	-0.6	6.8
40-50	14,004	7.6	1.1	0.7	-573	-1.0	9.6
50-75	28,403	15.4	2.0	3.3	-1,343	-1.7	11.9
75-100	18,884	10.2	3.3	4.8	-3,013	-2.7	13.1
100-200	32,894	17.8	4.0	15.9	-5,664	-3.3	15.3
200-500	12,505	6.8	6.7	18.9	-17,742	-5.2	17.4
500-1,000	1,413	0.8	12.3	8.9	-74,188	-8.9	18.9
More than 1,000	980	0.5	21.6	47.6	-570,570	-14.3	19.5
All	185,081	100.0	6.7	100.0	-6,349	-5.3	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, see <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), value-added tax, estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table

Expanded Cash Income Level (thousands of 2015 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	-2.6	-0.2	173	32.4	0.1	0.3	2.4	9.9
10-20	-0.8	-0.3	154	20.7	0.2	0.6	0.8	4.7
20-30	0.2	0.1	-43	-2.7	0.3	1.1	-0.1	5.0
30-40	0.6	0.4	-258	-8.0	0.3	1.5	-0.6	6.8
40-50	1.1	0.7	-573	-9.5	0.4	2.3	-1.0	9.6
50-75	2.0	3.3	-1,343	-12.7	1.2	7.9	-1.7	11.9
75-100	3.3	4.8	-3,013	-17.3	0.9	8.1	-2.7	13.1
100-200	4.0	15.9	-5,664	-17.6	2.7	26.2	-3.3	15.3
200-500	6.7	18.9	-17,742	-23.0	0.9	22.3	-5.2	17.4
500-1,000	12.3	8.9	-74,188	-31.9	-0.6	6.7	-8.9	18.9
More than 1,000	21.6	47.6	-570,570	-42.3	-6.5	22.8	-14.3	19.5
All	6.7	100.0	-6,349	-26.0	0.0	100.0	-5.3	15.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	12,331	6.7	7,146	0.4	534	0.2	6,612	0.5	7.5
10-20	21,402	11.6	19,224	1.9	746	0.4	18,478	2.3	3.9
20-30	23,605	12.8	31,428	3.4	1,623	0.9	29,805	4.0	5.2
30-40	17,155	9.3	43,936	3.4	3,225	1.2	40,711	4.0	7.3
40-50	14,004	7.6	56,805	3.6	6,036	1.9	50,769	4.0	10.6
50-75	28,403	15.4	77,968	10.0	10,610	6.7	67,358	10.9	13.6
75-100	18,884	10.2	109,779	9.4	17,417	7.3	92,361	9.9	15.9
100-200	32,894	17.8	173,572	25.8	32,226	23.5	141,346	26.4	18.6
200-500	12,505	6.8	343,254	19.4	77,292	21.4	265,963	18.9	22.5
500-1,000	1,413	0.8	834,606	5.3	232,250	7.3	602,356	4.8	27.8
More than 1,000	980	0.5	3,984,890	17.7	1,348,409	29.3	2,636,481	14.7	33.8
All	185,081	100.0	119,569	100.0	24,402	100.0	95,167	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

Number of AMT Taxpayers (millions). Baseline: 4.8 Proposal: 0

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, see

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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

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(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2015 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	-2.8	-0.7	176	25.7	0.4	1.1	2.5	12.2
10-20	-0.7	-0.8	127	8.6	0.9	3.1	0.7	8.4
20-30	0.7	1.3	-209	-8.5	0.8	4.5	-0.7	7.2
30-40	1.5	2.4	-584	-15.0	0.5	4.3	-1.3	7.5
40-50	2.2	3.3	-1,090	-15.4	0.6	5.8	-1.9	10.6
50-75	3.4	12.0	-2,186	-17.6	1.5	18.1	-2.8	13.3
75-100	5.5	13.1	-4,834	-22.9	0.3	14.2	-4.4	15.0
100-200	7.1	24.9	-9,117	-25.8	-0.5	23.0	-5.6	16.0
200-500	9.3	11.6	-23,036	-26.9	-0.4	10.2	-6.9	18.8
500-1,000	13.4	3.4	-78,604	-29.6	-0.2	2.6	-9.2	21.9
More than 1,000	23.4	29.6	-629,349	-42.7	-4.1	12.8	-15.1	20.3
All	5.4	100.0	-2,855	-24.4	0.0	100.0	-4.4	13.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	10,503	11.4	7,078	1.3	686	0.7	6,391	1.4	9.7
10-20	15,805	17.1	19,096	5.1	1,470	2.2	17,626	5.8	7.7
20-30	16,250	17.6	31,384	8.6	2,462	3.7	28,922	9.7	7.9
30-40	10,615	11.5	43,869	7.9	3,894	3.8	39,975	8.8	8.9
40-50	7,928	8.6	56,729	7.6	7,077	5.2	49,651	8.1	12.5
50-75	14,434	15.7	77,215	18.8	12,436	16.6	64,779	19.3	16.1
75-100	7,136	7.7	108,931	13.1	21,141	14.0	87,790	12.9	19.4
100-200	7,182	7.8	163,813	19.8	35,296	23.5	128,517	19.0	21.6
200-500	1,325	1.4	332,823	7.4	85,680	10.5	247,143	6.8	25.7
500-1,000	113	0.1	854,712	1.6	265,762	2.8	588,950	1.4	31.1
More than 1,000	124	0.1	4,168,069	8.7	1,473,681	16.9	2,694,388	6.9	35.4
All	92,243	100.0	64,274	100.0	11,717	100.0	52,557	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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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

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(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2015 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	-1.9	0.0	109	52.0	0.0	0.0	1.8	5.2
10-20	-1.0	0.0	192	150.5	0.0	0.0	1.0	1.6
20-30	-1.0	-0.1	317	60.0	0.1	0.1	1.0	2.7
30-40	-0.7	-0.1	287	16.6	0.1	0.2	0.7	4.6
40-50	0.0	0.0	-20	-0.5	0.1	0.5	0.0	6.8
50-75	1.3	0.8	-901	-11.5	0.4	2.4	-1.1	8.7
75-100	2.6	2.4	-2,553	-17.9	0.5	4.3	-2.3	10.6
100-200	3.3	12.3	-4,795	-15.3	4.0	26.4	-2.7	14.8
200-500	6.3	21.3	-16,981	-22.3	2.1	29.0	-4.9	17.2
500-1,000	12.2	10.8	-73,635	-32.2	-0.6	8.8	-8.9	18.6
More than 1,000	21.3	52.7	-552,758	-42.2	-6.9	28.1	-14.2	19.4
All	8.1	100.0	-14,191	-28.0	0.0	100.0	-6.3	16.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	688	1.1	6,097	0.0	209	0.0	5,888	0.0	3.4
10-20	1,499	2.5	19,794	0.2	127	0.0	19,667	0.3	0.6
20-30	2,194	3.7	31,819	0.5	529	0.0	31,290	0.7	1.7
30-40	2,349	3.9	44,228	0.8	1,731	0.1	42,497	0.9	3.9
40-50	2,718	4.5	56,849	1.1	3,867	0.4	52,982	1.4	6.8
50-75	7,498	12.5	79,400	4.4	7,809	1.9	71,591	5.1	9.8
75-100	8,047	13.4	111,057	6.6	14,305	3.8	96,752	7.4	12.9
100-200	21,846	36.3	178,477	28.6	31,287	22.5	147,191	30.4	17.5
200-500	10,713	17.8	345,048	27.1	76,203	26.8	268,845	27.2	22.1
500-1,000	1,252	2.1	831,972	7.7	228,464	9.4	603,507	7.1	27.5
More than 1,000	813	1.4	3,899,113	23.3	1,309,428	35.0	2,589,685	19.9	33.6
All	60,148	100.0	226,487	100.0	50,627	100.0	175,860	100.0	22.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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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), value-added tax, estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2015 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	-2.4	-0.8	232	-23.4	0.1	-0.3	2.7	-8.8
10-20	-1.3	-4.1	284	-13.4	0.1	-2.7	1.5	-9.4
20-30	-1.3	-7.7	430	-46.0	0.6	-0.9	1.4	-1.6
30-40	-0.9	-5.5	375	18.7	0.8	3.5	0.9	5.4
40-50	-0.7	-4.1	355	7.3	0.9	6.1	0.6	9.2
50-75	-0.3	-4.6	211	2.3	2.4	21.0	0.3	12.2
75-100	0.2	1.7	-134	-0.8	1.8	20.9	-0.1	15.1
100-200	2.6	43.0	-3,479	-11.2	-0.8	34.8	-2.1	16.8
200-500	7.4	27.0	-18,863	-24.7	-1.7	8.4	-5.7	17.4
500-1,000	11.6	8.8	-69,131	-28.1	-0.6	2.3	-8.2	20.9
More than 1,000	20.2	46.5	-554,257	-41.3	-3.7	6.8	-13.6	19.3
All	1.4	100.0	-908	-9.3	0.0	100.0	-1.2	12.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	971	3.3	8,597	0.4	-990	-0.3	9,587	0.5	-11.5
10-20	3,818	13.0	19,540	3.4	-2,116	-2.8	21,656	4.4	-10.8
20-30	4,801	16.3	31,378	6.9	-935	-1.6	32,313	8.2	-3.0
30-40	3,882	13.2	43,872	7.8	2,003	2.7	41,869	8.6	4.6
40-50	3,056	10.4	56,957	8.0	4,865	5.2	52,092	8.4	8.5
50-75	5,760	19.6	78,003	20.6	9,286	18.6	68,717	21.0	11.9
75-100	3,322	11.3	108,539	16.6	16,560	19.1	91,979	16.2	15.3
100-200	3,302	11.2	163,988	24.9	30,991	35.6	132,996	23.3	18.9
200-500	383	1.3	330,823	5.8	76,352	10.2	254,471	5.2	23.1
500-1,000	34	0.1	844,144	1.3	245,841	2.9	598,304	1.1	29.1
More than 1,000	22	0.1	4,086,953	4.2	1,341,131	10.4	2,745,822	3.3	32.8
All	29,417	100.0	73,995	100.0	9,782	100.0	64,212	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2015 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	-2.4	-0.1	227	-20.8	0.0	-0.1	2.7	-10.4
10-20	-1.3	-0.3	276	-11.7	-0.1	-0.6	1.4	-10.7
20-30	-1.2	-0.5	405	-31.0	0.0	-0.3	1.3	-2.9
30-40	-1.0	-0.4	401	28.6	0.2	0.6	0.9	4.1
40-50	-0.7	-0.4	389	9.1	0.4	1.2	0.7	8.2
50-75	-0.2	-0.3	144	1.6	1.2	5.0	0.2	11.7
75-100	0.5	0.7	-491	-3.1	1.2	6.0	-0.5	13.9
100-200	1.7	7.6	-2,434	-7.6	4.2	26.3	-1.4	16.6
200-500	5.2	20.8	-14,199	-18.4	1.3	26.5	-4.1	18.1
500-1,000	11.3	12.5	-67,668	-29.0	-0.8	8.7	-8.1	19.8
More than 1,000	20.2	60.6	-517,606	-39.6	-7.6	26.5	-13.4	20.4
All	6.0	100.0	-7,832	-22.3	0.0	100.0	-4.7	16.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	1,189	2.2	8,303	0.1	-1,091	-0.1	9,393	0.2	-13.1
10-20	4,273	8.0	19,505	0.9	-2,359	-0.5	21,864	1.3	-12.1
20-30	5,386	10.1	31,457	1.9	-1,305	-0.4	32,762	2.5	-4.2
30-40	4,459	8.4	43,819	2.2	1,404	0.3	42,415	2.7	3.2
40-50	3,786	7.1	56,878	2.4	4,291	0.9	52,587	2.9	7.5
50-75	7,831	14.7	78,552	7.0	9,065	3.8	69,487	7.8	11.5
75-100	5,676	10.7	110,007	7.1	15,783	4.8	94,224	7.7	14.4
100-200	12,977	24.4	177,403	26.0	31,856	22.1	145,548	27.0	18.0
200-500	6,116	11.5	348,757	24.1	77,191	25.3	271,567	23.8	22.1
500-1,000	767	1.4	834,749	7.2	233,132	9.6	601,617	6.6	27.9
More than 1,000	488	0.9	3,871,421	21.3	1,305,948	34.1	2,565,473	17.9	33.7
All	53,254	100.0	166,279	100.0	35,096	100.0	131,183	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, see

<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), value-added tax, estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T16-0022
Senator Cruz's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2015 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	-6	-3.8	0.0	0.1	-0.1	2.6
10-20	0.3	0.1	-61	-16.7	0.1	0.3	-0.3	1.5
20-30	0.6	0.4	-179	-25.4	0.2	0.9	-0.6	1.7
30-40	1.3	0.9	-541	-38.2	0.1	1.1	-1.2	2.0
40-50	2.1	1.4	-1,142	-41.7	0.0	1.4	-2.0	2.8
50-75	4.1	6.4	-2,927	-45.5	-0.4	5.4	-3.8	4.5
75-100	5.8	8.1	-5,597	-43.0	-0.3	7.5	-5.1	6.7
100-200	7.1	19.9	-10,128	-37.7	1.2	22.8	-6.0	9.9
200-500	9.8	13.8	-26,014	-34.6	1.8	18.1	-7.6	14.5
500-1,000	14.7	5.6	-88,245	-38.7	0.2	6.1	-10.7	16.9
More than 1,000	23.9	43.4	-713,286	-45.8	-3.1	35.7	-15.7	18.6
All	8.5	100.0	-7,194	-41.1	0.0	100.0	-7.0	10.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 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	2,169	4.0	6,301	0.3	168	0.0	6,133	0.3	2.7
10-20	6,247	11.5	19,909	2.2	366	0.2	19,543	2.7	1.8
20-30	9,196	17.0	31,532	5.2	705	0.7	30,827	6.2	2.2
30-40	6,696	12.4	43,932	5.3	1,415	1.0	42,517	6.2	3.2
40-50	4,847	8.9	56,476	4.9	2,738	1.4	53,738	5.7	4.9
50-75	8,580	15.8	77,582	12.0	6,427	5.8	71,155	13.3	8.3
75-100	5,645	10.4	110,318	11.2	13,028	7.7	97,291	12.0	11.8
100-200	7,645	14.1	169,826	23.4	26,850	21.6	142,977	23.8	15.8
200-500	2,060	3.8	340,802	12.7	75,299	16.3	265,503	11.9	22.1
500-1,000	246	0.5	828,122	3.7	228,108	5.9	600,014	3.2	27.6
More than 1,000	237	0.4	4,546,624	19.4	1,557,721	38.9	2,988,903	15.4	34.3
All	54,189	100.0	102,296	100.0	17,527	100.0	84,769	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-4).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law (including provisions in the Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriations Act of 2016). Proposal includes individual, payroll, corporate, value-added, and estate tax provisions in Senator Cruz's tax reform proposal. For details, see TPC's "An Analysis of Ted Cruz's Tax Plan." For a description of current law, see

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(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the value-added tax, the estate tax, and excise taxes) as a percentage of average expanded cash income.