

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

**Table T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	14,725	8.5	-3.0	0.2	165	2.8	10.4
10-20	25,414	14.6	-3.7	0.9	562	3.6	6.9
20-30	22,395	12.9	-4.8	1.6	1,178	4.6	9.8
30-40	16,134	9.3	-6.7	2.2	2,215	6.1	14.5
40-50	13,207	7.6	-8.2	2.8	3,414	7.3	18.3
50-75	24,054	13.8	-9.4	7.8	5,262	8.2	21.6
75-100	16,257	9.4	-9.9	7.6	7,568	8.4	24.2
100-200	27,725	16.0	-10.3	20.9	12,190	8.4	26.9
200-500	10,572	6.1	-10.3	15.3	23,477	8.0	30.7
500-1,000	1,332	0.8	-15.7	6.6	80,043	11.4	39.0
More than 1,000	727	0.4	-35.9	33.8	752,779	23.9	57.4
All	173,829	100.0	-12.9	100.0	9,310	10.4	30.2

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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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); 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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-3.0	0.2	165	36.4	0.0	0.2	2.8	10.4
10-20	-3.7	0.9	562	107.3	0.2	0.6	3.6	6.9
20-30	-4.8	1.6	1,178	87.1	0.2	1.2	4.6	9.8
30-40	-6.7	2.2	2,215	72.7	0.2	1.8	6.1	14.5
40-50	-8.2	2.8	3,414	66.1	0.2	2.4	7.3	18.3
50-75	-9.4	7.8	5,262	60.9	0.4	7.1	8.2	21.6
75-100	-9.9	7.6	7,568	52.8	0.0	7.6	8.4	24.2
100-200	-10.3	20.9	12,190	45.5	-1.1	23.0	8.4	26.9
200-500	-10.3	15.3	23,477	35.1	-2.6	20.3	8.0	30.7
500-1,000	-15.7	6.6	80,043	41.2	-0.6	7.8	11.4	39.0
More than 1,000	-35.9	33.8	752,779	71.3	3.1	27.9	23.9	57.4
All	-12.9	100.0	9,310	52.3	0.0	100.0	10.4	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,725	8.5	5,917	0.6	453	0.2	5,464	0.6	7.7
10-20	25,414	14.6	15,736	2.6	523	0.4	15,212	3.1	3.3
20-30	22,395	12.9	25,818	3.7	1,352	1.0	24,466	4.4	5.2
30-40	16,134	9.3	36,366	3.8	3,049	1.6	33,318	4.3	8.4
40-50	13,207	7.6	46,824	4.0	5,164	2.2	41,660	4.4	11.0
50-75	24,054	13.8	64,427	9.9	8,640	6.7	55,787	10.7	13.4
75-100	16,257	9.4	90,606	9.4	14,338	7.5	76,268	9.9	15.8
100-200	27,725	16.0	144,813	25.7	26,822	24.0	117,990	26.1	18.5
200-500	10,572	6.1	294,461	19.9	66,953	22.9	227,508	19.2	22.7
500-1,000	1,332	0.8	702,881	6.0	194,197	8.4	508,684	5.4	27.6
More than 1,000	727	0.4	3,152,612	14.7	1,056,303	24.8	2,096,310	12.2	33.5
All	173,829	100.0	89,870	100.0	17,793	100.0	72,078	100.0	19.8

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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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); 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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-3.1	0.6	167	30.1	-0.1	0.9	2.9	12.3
10-20	-3.7	3.0	535	54.3	0.1	2.8	3.4	9.7
20-30	-5.2	5.2	1,207	54.1	0.2	4.8	4.7	13.4
30-40	-7.2	6.3	2,313	55.0	0.3	5.7	6.4	17.9
40-50	-8.5	7.3	3,407	52.3	0.2	6.9	7.3	21.2
50-75	-9.6	16.6	5,122	47.8	0.0	16.6	8.0	24.8
75-100	-9.8	11.6	7,075	40.0	-0.7	13.1	7.9	27.6
100-200	-9.4	15.4	10,084	34.4	-2.0	19.5	7.4	29.0
200-500	-12.3	7.3	25,726	34.8	-0.9	9.2	9.1	35.1
500-1,000	-22.5	3.6	110,980	50.4	0.1	3.5	15.5	46.4
More than 1,000	-43.7	22.7	907,652	77.3	2.8	16.9	27.9	64.0
All	-10.4	100.0	3,932	47.8	0.0	100.0	8.6	26.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,785	14.6	5,870	1.9	555	1.0	5,316	2.1	9.5
10-20	19,497	22.2	15,598	7.6	985	2.7	14,613	8.6	6.3
20-30	14,747	16.8	25,680	9.4	2,233	4.6	23,447	10.5	8.7
30-40	9,363	10.7	36,329	8.5	4,204	5.5	32,125	9.1	11.6
40-50	7,416	8.5	46,854	8.6	6,517	6.7	40,337	9.1	13.9
50-75	11,160	12.7	63,889	17.7	10,719	16.6	53,170	18.0	16.8
75-100	5,639	6.4	89,647	12.6	17,680	13.8	71,967	12.3	19.7
100-200	5,264	6.0	136,164	17.8	29,343	21.4	106,820	17.0	21.6
200-500	984	1.1	283,971	6.9	73,965	10.1	210,006	6.3	26.1
500-1,000	112	0.1	714,264	2.0	220,166	3.4	494,098	1.7	30.8
More than 1,000	86	0.1	3,250,534	7.0	1,173,652	14.1	2,076,882	5.4	36.1
All	87,711	100.0	45,893	100.0	8,225	100.0	37,668	100.0	17.9

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

(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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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); 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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-3.1	0.0	159	134.4	0.0	0.0	3.1	5.3
10-20	-3.8	0.1	611	751.9	0.0	0.0	3.8	4.2
20-30	-3.8	0.3	979	550.5	0.1	0.1	3.7	4.4
30-40	-4.3	0.4	1,511	121.5	0.1	0.2	4.1	7.5
40-50	-5.5	0.6	2,431	80.1	0.1	0.5	5.2	11.6
50-75	-7.5	3.1	4,443	70.2	0.3	2.6	6.8	16.5
75-100	-9.5	5.4	7,542	62.2	0.3	4.8	8.3	21.5
100-200	-10.5	23.0	12,799	48.9	-0.5	23.9	8.6	26.3
200-500	-10.2	19.5	23,382	35.4	-3.1	25.5	7.9	30.3
500-1,000	-15.0	8.2	76,665	40.1	-0.8	9.7	10.9	38.2
More than 1,000	-34.6	39.1	710,824	69.9	3.5	32.4	23.1	56.2
All	-14.2	100.0	18,964	51.7	0.0	100.0	11.1	32.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	832	1.4	5,193	0.0	118	0.0	5,075	0.1	2.3
10-20	1,854	3.2	16,319	0.3	81	0.0	16,238	0.4	0.5
20-30	2,841	4.9	26,207	0.8	178	0.0	26,030	1.0	0.7
30-40	2,893	5.0	36,583	1.1	1,244	0.2	35,339	1.3	3.4
40-50	2,807	4.8	46,968	1.3	3,035	0.4	43,933	1.6	6.5
50-75	7,746	13.2	65,408	5.1	6,330	2.3	59,077	5.9	9.7
75-100	7,990	13.7	91,464	7.3	12,118	4.5	79,346	8.1	13.3
100-200	19,969	34.1	148,093	29.7	26,171	24.4	121,923	31.2	17.7
200-500	9,257	15.8	295,938	27.5	66,147	28.6	229,792	27.2	22.4
500-1,000	1,180	2.0	701,505	8.3	191,330	10.5	510,175	7.7	27.3
More than 1,000	610	1.0	3,073,296	18.8	1,017,245	28.9	2,056,051	16.1	33.1
All	58,490	100.0	170,228	100.0	36,656	100.0	133,573	100.0	21.5

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

(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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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

<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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.8	0.1	141	-20.5	0.2	-0.2	2.0	-7.6
10-20	-3.7	2.0	660	-37.6	2.7	-1.4	4.1	-6.8
20-30	-4.4	4.2	1,188	-117.7	3.1	0.3	4.6	0.7
30-40	-7.2	7.1	2,532	212.6	2.0	4.6	7.0	10.3
40-50	-10.4	9.5	4,487	135.5	1.7	7.3	9.6	16.7
50-75	-12.4	25.1	7,054	100.0	2.3	22.3	11.0	22.0
75-100	-11.7	16.3	8,933	67.0	-1.3	17.9	9.9	24.8
100-200	-10.9	19.7	12,035	46.5	-6.2	27.4	8.8	27.9
200-500	-8.2	3.7	17,611	26.8	-3.2	7.7	6.3	29.8
500-1,000	-17.7	1.8	88,298	43.3	-0.6	2.6	12.6	41.6
More than 1,000	-34.5	10.6	907,510	69.2	-0.7	11.5	23.0	56.3
All	-10.5	100.0	5,146	79.3	0.0	100.0	9.3	21.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	959	3.9	7,168	0.5	-686	-0.4	7,854	0.6	-9.6
10-20	3,766	15.3	16,157	4.5	-1,753	-4.1	17,909	5.6	-10.9
20-30	4,453	18.1	26,009	8.5	-1,009	-2.8	27,018	10.0	-3.9
30-40	3,539	14.3	36,280	9.4	1,191	2.6	35,089	10.3	3.3
40-50	2,688	10.9	46,602	9.2	3,312	5.6	43,290	9.6	7.1
50-75	4,524	18.3	64,033	21.2	7,057	20.0	56,976	21.4	11.0
75-100	2,310	9.4	89,869	15.2	13,343	19.3	76,526	14.6	14.9
100-200	2,074	8.4	136,176	20.7	25,889	33.6	110,287	19.0	19.0
200-500	265	1.1	279,960	5.4	65,797	10.9	214,163	4.7	23.5
500-1,000	25	0.1	702,819	1.3	203,742	3.2	499,077	1.0	29.0
More than 1,000	15	0.1	3,944,145	4.3	1,311,786	12.2	2,632,359	3.2	33.3
All	24,670	100.0	55,431	100.0	6,485	100.0	48,946	100.0	11.7

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

(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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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

<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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-2.2	0.0	171	-21.8	0.0	0.0	2.5	-9.0
10-20	-3.8	0.4	694	-36.1	0.4	-0.3	4.3	-7.6
20-30	-4.7	1.0	1,295	-100.8	0.6	0.0	5.0	0.0
30-40	-7.1	1.5	2,518	382.7	0.5	0.7	6.9	8.7
40-50	-9.6	2.0	4,184	145.4	0.5	1.2	9.0	15.1
50-75	-11.5	6.4	6,617	98.1	1.0	4.7	10.3	20.7
75-100	-11.5	6.5	9,018	71.2	0.5	5.6	9.9	23.8
100-200	-11.6	22.7	14,071	53.8	-0.4	23.5	9.5	27.2
200-500	-10.5	17.9	24,293	36.2	-3.6	24.3	8.1	30.6
500-1,000	-14.6	7.3	73,964	38.4	-1.2	9.5	10.6	38.1
More than 1,000	-33.4	34.0	681,491	66.8	1.9	30.7	22.3	55.6
All	-14.2	100.0	14,568	56.5	0.0	100.0	11.4	31.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,271	2.5	6,855	0.1	-785	-0.1	7,640	0.2	-11.5
10-20	4,584	9.1	16,139	1.1	-1,923	-0.7	18,062	1.6	-11.9
20-30	5,580	11.1	26,059	2.2	-1,284	-0.6	27,343	3.0	-4.9
30-40	4,445	8.8	36,361	2.5	658	0.2	35,703	3.1	1.8
40-50	3,574	7.1	46,663	2.6	2,878	0.8	43,785	3.0	6.2
50-75	7,111	14.1	64,555	7.1	6,745	3.7	57,810	7.9	10.5
75-100	5,269	10.4	91,156	7.4	12,664	5.1	78,492	8.0	13.9
100-200	11,874	23.5	147,810	27.1	26,157	23.9	121,653	27.9	17.7
200-500	5,419	10.7	299,242	25.0	67,147	28.0	232,094	24.3	22.4
500-1,000	723	1.4	699,507	7.8	192,825	10.7	506,682	7.1	27.6
More than 1,000	367	0.7	3,062,567	17.4	1,019,907	28.8	2,042,660	14.5	33.3
All	50,501	100.0	128,300	100.0	25,774	100.0	102,526	100.0	20.1

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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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); 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 T16-0065**  
**Senator Sanders's Tax Proposals Excluding Carbon Tax Rebate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-2.1	0.1	118	113.6	0.0	0.1	2.1	3.9
10-20	-1.1	0.4	176	79.7	0.0	0.3	1.1	2.5
20-30	-2.0	1.0	496	81.6	0.1	0.9	1.9	4.3
30-40	-2.9	1.3	999	72.1	0.1	1.2	2.8	6.6
40-50	-3.9	1.8	1,734	67.6	0.1	1.7	3.7	9.2
50-75	-5.2	5.4	3,035	58.7	0.0	5.5	4.7	12.8
75-100	-7.1	6.9	5,663	53.8	-0.3	7.4	6.3	17.9
100-200	-8.2	15.4	9,712	42.6	-2.3	19.2	6.9	23.0
200-500	-10.5	11.2	23,573	36.2	-2.7	15.6	8.1	30.6
500-1,000	-19.8	6.8	103,250	51.7	-0.4	7.4	14.3	42.0
More than 1,000	-43.2	49.1	994,991	83.2	5.2	40.3	28.4	62.6
All	-12.1	100.0	7,872	59.4	0.0	100.0	10.0	27.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2017 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2015 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,946	4.6	5,627	0.3	104	0.0	5,523	0.4	1.8
10-20	7,750	18.3	16,033	3.7	221	0.3	15,812	4.4	1.4
20-30	6,978	16.5	25,695	5.4	608	0.8	25,087	6.3	2.4
30-40	4,466	10.5	36,372	4.9	1,385	1.1	34,987	5.7	3.8
40-50	3,470	8.2	46,835	4.9	2,564	1.6	44,271	5.6	5.5
50-75	5,983	14.1	64,169	11.6	5,172	5.5	58,997	12.8	8.1
75-100	4,083	9.6	90,217	11.1	10,520	7.7	79,697	11.8	11.7
100-200	5,294	12.5	141,269	22.5	22,788	21.5	118,481	22.7	16.1
200-500	1,578	3.7	290,351	13.8	65,147	18.3	225,205	12.9	22.4
500-1,000	220	0.5	721,627	4.8	199,727	7.8	521,900	4.2	27.7
More than 1,000	165	0.4	3,498,419	17.3	1,195,876	35.0	2,302,543	13.7	34.2
All	42,388	100.0	78,386	100.0	13,251	100.0	65,135	100.0	16.9

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, corporate, payroll, excise, and estate tax provisions in Senator Sanders's tax plan, excluding the carbon tax rebate. For details, see TPC's "An Analysis of Senator Bernie Sanders's Tax Proposals."

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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.