

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

**Table T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	49,720	26.8	0.6	-2.4	-100	-0.5	3.8
Second Quintile	41,880	22.6	0.3	-2.8	-140	-0.3	8.5
Middle Quintile	37,070	20.0	0.3	-3.3	-190	-0.2	13.8
Fourth Quintile	30,480	16.4	0.1	-2.4	-170	-0.1	17.1
Top Quintile	25,270	13.6	-2.8	111.2	9,300	2.1	28.4
All	185,660	100.0	-1.2	100.0	1,140	1.0	21.2
<b>Addendum</b>							
80-90	13,170	7.1	0.0	0.4	70	0.0	20.0
90-95	6,150	3.3	-0.3	2.4	840	0.3	22.2
95-99	4,750	2.6	-1.8	15.9	7,060	1.3	26.8
Top 1 Percent	1,190	0.6	-7.3	92.5	163,510	4.8	38.3
Top 0.1 Percent	130	0.1	-10.6	65.6	1,106,210	7.0	41.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.4

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$26,900; 40% \$52,300; 60% \$89,300; 80% \$149,900; 90% \$219,700; 95% \$299,500; 99% \$774,300; 99.9% \$4,760,500.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.6	-2.4	-100	-12.3	-0.2	0.8	-0.5	3.8	
Second Quintile	0.3	-2.8	-140	-3.4	-0.3	3.7	-0.3	8.5	
Middle Quintile	0.3	-3.3	-190	-1.6	-0.6	9.4	-0.2	13.8	
Fourth Quintile	0.1	-2.4	-170	-0.7	-0.9	16.0	-0.1	17.1	
Top Quintile	-2.8	111.2	9,300	7.8	2.0	70.0	2.1	28.4	
All	-1.2	100.0	1,140	4.8	0.0	100.0	1.0	21.2	
<b>Addendum</b>									
80-90	0.0	0.4	70	0.2	-0.6	12.7	0.0	20.0	
90-95	-0.3	2.4	840	1.2	-0.3	9.2	0.3	22.2	
95-99	-1.8	15.9	7,060	5.2	0.1	14.6	1.3	26.8	
Top 1 Percent	-7.3	92.5	163,510	14.4	2.8	33.5	4.8	38.3	
Top 0.1 Percent	-10.6	65.6	1,106,210	20.6	2.3	17.5	7.0	41.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	49,720	26.8	19,320	4.4	830	0.9	18,490	5.3	4.3
Second Quintile	41,880	22.6	47,420	9.1	4,190	4.0	43,240	10.4	8.8
Middle Quintile	37,070	20.0	85,140	14.5	11,950	10.0	73,190	15.6	14.0
Fourth Quintile	30,480	16.4	142,660	19.9	24,500	16.9	118,160	20.7	17.2
Top Quintile	25,270	13.6	452,510	52.4	118,990	68.0	333,520	48.4	26.3
All	185,660	100.0	117,650	100.0	23,810	100.0	93,840	100.0	20.2
<b>Addendum</b>									
80-90	13,170	7.1	222,960	13.5	44,570	13.3	178,390	13.5	20.0
90-95	6,150	3.3	313,580	8.8	68,630	9.6	244,950	8.7	21.9
95-99	4,750	2.6	530,690	11.5	135,200	14.5	395,490	10.8	25.5
Top 1 Percent	1,190	0.6	3,388,670	18.5	1,134,700	30.7	2,253,970	15.5	33.5
Top 0.1 Percent	130	0.1	15,783,820	9.1	5,380,010	15.3	10,403,810	7.5	34.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.4

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2016 dollars): 20% \$26,900; 40% \$52,300; 60% \$89,300; 80% \$149,900; 90% \$219,700; 95% \$299,500; 99% \$774,300; 99.9% \$4,760,500.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.0	-3.2	-170	-53.2	-0.2	0.1	-0.9	0.8	
Second Quintile	0.4	-2.9	-160	-4.6	-0.3	2.8	-0.4	7.7	
Middle Quintile	0.3	-3.4	-190	-2.0	-0.5	7.5	-0.3	12.3	
Fourth Quintile	0.2	-3.1	-190	-0.9	-0.9	15.4	-0.2	16.4	
Top Quintile	-2.6	112.9	7,350	7.5	1.9	74.1	1.9	27.8	
All	-1.2	100.0	1,140	4.8	0.0	100.0	1.0	21.2	
<b>Addendum</b>									
80-90	0.0	-0.1	-20	0.0	-0.7	13.5	0.0	19.7	
90-95	-0.4	3.2	840	1.4	-0.3	10.4	0.3	22.1	
95-99	-1.5	15.1	5,110	4.5	0.0	15.9	1.1	26.1	
Top 1 Percent	-7.2	94.7	144,570	14.4	2.9	34.3	4.8	38.2	
Top 0.1 Percent	-10.7	68.1	1,007,630	20.6	2.4	18.2	7.0	41.2	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	40,100	21.6	18,040	3.3	320	0.3	17,720	4.1	1.8
Second Quintile	39,730	21.4	42,180	7.7	3,400	3.1	38,780	8.8	8.1
Middle Quintile	37,170	20.0	75,580	12.9	9,510	8.0	66,070	14.1	12.6
Fourth Quintile	34,970	18.8	124,230	19.9	20,530	16.2	103,710	20.8	16.5
Top Quintile	32,450	17.5	380,110	56.5	98,450	72.3	281,660	52.5	25.9
All	185,660	100.0	117,650	100.0	23,810	100.0	93,840	100.0	20.2
<b>Addendum</b>									
80-90	16,700	9.0	189,620	14.5	37,450	14.2	152,160	14.6	19.8
90-95	8,130	4.4	267,590	10.0	58,320	10.7	209,280	9.8	21.8
95-99	6,240	3.4	453,070	12.9	113,020	16.0	340,060	12.2	24.9
Top 1 Percent	1,380	0.8	3,011,200	19.1	1,004,650	31.4	2,006,550	15.9	33.4
Top 0.1 Percent	140	0.1	14,326,810	9.4	4,890,030	15.8	9,436,790	7.7	34.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 5.4

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.2	-1.1	-30	-2.8	-0.2	2.3	-0.2	7.0	
Second Quintile	0.1	-0.8	-20	-0.8	-0.4	5.9	-0.1	7.9	
Middle Quintile	0.1	-1.1	-40	-0.5	-0.9	12.5	-0.1	12.6	
Fourth Quintile	0.1	-1.2	-60	-0.4	-1.4	20.4	-0.1	17.4	
Top Quintile	-4.0	104.2	6,780	12.0	2.9	58.8	3.0	28.3	
All	-1.4	100.0	700	6.4	0.0	100.0	1.1	18.8	
<b>Addendum</b>									
80-90	-0.2	1.8	190	0.7	-0.9	15.7	0.1	20.9	
90-95	-0.9	4.5	1,260	3.0	-0.3	9.2	0.7	22.9	
95-99	-2.8	15.0	6,430	8.6	0.2	11.4	2.1	27.0	
Top 1 Percent	-15.2	83.0	216,520	28.5	3.9	22.5	9.9	44.7	
Top 0.1 Percent	-19.7	56.5	1,325,050	36.6	2.8	12.7	12.8	47.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	25,580	27.5	13,820	6.2	990	2.5	12,840	6.9	7.2
Second Quintile	24,170	26.0	33,450	14.1	2,660	6.3	30,790	15.7	8.0
Middle Quintile	18,710	20.1	57,370	18.7	7,250	13.3	50,120	19.8	12.6
Fourth Quintile	13,980	15.0	90,570	22.0	15,850	21.8	74,720	22.1	17.5
Top Quintile	10,010	10.8	224,470	39.1	56,730	55.9	167,730	35.5	25.3
All	93,140	100.0	61,730	100.0	10,920	100.0	50,820	100.0	17.7
<b>Addendum</b>									
80-90	5,940	6.4	136,470	14.1	28,300	16.5	108,170	13.6	20.7
90-95	2,300	2.5	188,570	7.6	41,990	9.5	146,580	7.1	22.3
95-99	1,520	1.6	301,350	8.0	74,900	11.2	226,450	7.3	24.9
Top 1 Percent	250	0.3	2,183,510	9.5	759,270	18.6	1,424,240	7.5	34.8
Top 0.1 Percent	30	0.0	10,368,440	5.0	3,625,610	9.9	6,742,830	4.0	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.2	-1.2	-310	-220.9	-0.1	0.0	-1.2	-0.6	
Second Quintile	0.6	-1.6	-300	-5.9	-0.1	1.1	-0.5	8.1	
Middle Quintile	0.4	-3.0	-330	-2.8	-0.3	4.5	-0.3	11.8	
Fourth Quintile	0.2	-3.4	-280	-1.2	-0.7	12.7	-0.2	15.7	
Top Quintile	-2.2	109.4	7,490	6.2	1.3	81.6	1.6	27.6	
All	-1.3	100.0	2,230	4.6	0.0	100.0	1.0	23.2	
<b>Addendum</b>									
80-90	0.1	-1.1	-160	-0.4	-0.6	12.9	-0.1	19.2	
90-95	-0.3	2.4	630	1.0	-0.4	11.1	0.2	21.8	
95-99	-1.2	14.9	4,700	3.7	-0.2	18.4	0.9	25.9	
Top 1 Percent	-5.8	93.2	122,390	11.6	2.5	39.2	3.9	37.0	
Top 0.1 Percent	-8.8	67.1	888,470	17.2	2.2	20.1	5.8	39.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,240	8.3	26,400	1.0	140	0.0	26,270	1.3	0.5
Second Quintile	7,240	11.5	60,320	3.2	5,190	1.2	55,130	3.7	8.6
Middle Quintile	12,430	19.7	99,030	8.9	11,970	4.9	87,060	10.1	12.1
Fourth Quintile	17,160	27.3	151,650	18.8	24,010	13.5	127,640	20.4	15.8
Top Quintile	20,470	32.5	461,220	68.4	120,000	80.3	341,220	65.0	26.0
All	62,970	100.0	219,280	100.0	48,570	100.0	170,710	100.0	22.2
<b>Addendum</b>									
80-90	9,590	15.2	224,330	15.6	43,240	13.6	181,080	16.2	19.3
90-95	5,370	8.5	303,230	11.8	65,450	11.5	237,780	11.9	21.6
95-99	4,440	7.1	510,640	16.4	127,520	18.5	383,120	15.8	25.0
Top 1 Percent	1,070	1.7	3,181,330	24.6	1,053,530	36.7	2,127,800	21.1	33.1
Top 0.1 Percent	110	0.2	15,261,390	11.7	5,180,230	17.9	10,081,160	9.9	33.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	1.9	81.2	-500	31.9	-1.9	-7.4	-2.0	-8.2	
Second Quintile	0.9	62.8	-450	-11.5	-1.1	10.7	-0.9	6.5	
Middle Quintile	0.6	41.5	-430	-3.8	-0.4	23.5	-0.5	12.8	
Fourth Quintile	0.2	14.6	-260	-1.1	0.3	28.4	-0.2	17.2	
Top Quintile	-1.7	-100.5	3,900	5.2	3.2	44.9	1.3	26.1	
All	0.3	100.0	-210	-2.2	0.0	100.0	-0.3	12.9	
<b>Addendum</b>									
80-90	0.0	-0.6	40	0.1	0.3	13.2	0.0	20.5	
90-95	-0.4	-4.8	770	1.3	0.3	8.4	0.3	23.2	
95-99	-1.3	-12.7	3,700	4.0	0.4	7.4	1.0	25.1	
Top 1 Percent	-6.6	-82.4	138,100	13.0	2.1	15.8	4.4	38.0	
Top 0.1 Percent	-9.3	-63.6	1,143,420	17.2	1.6	9.6	6.0	41.0	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,880	33.6	25,360	11.7	-1,570	-5.5	26,940	14.4	-6.2
Second Quintile	7,700	29.1	52,860	21.2	3,880	11.8	48,990	22.6	7.3
Middle Quintile	5,250	19.9	86,350	23.6	11,510	23.9	74,840	23.6	13.3
Fourth Quintile	3,130	11.8	130,360	21.2	22,700	28.1	107,660	20.2	17.4
Top Quintile	1,410	5.4	300,990	22.2	74,660	41.7	226,330	19.2	24.8
All	26,420	100.0	72,610	100.0	9,570	100.0	63,040	100.0	13.2
<b>Addendum</b>									
80-90	850	3.2	187,330	8.3	38,390	12.9	148,940	7.6	20.5
90-95	340	1.3	264,700	4.7	60,670	8.1	204,030	4.2	22.9
95-99	190	0.7	386,130	3.8	93,080	7.0	293,050	3.3	24.1
Top 1 Percent	30	0.1	3,150,550	5.4	1,059,540	13.7	2,091,020	4.1	33.6
Top 0.1 Percent	*	0.0	18,942,760	3.0	6,630,590	8.0	12,312,170	2.3	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

(1) Calendar year. Baseline is current law. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	2.0	-10.9	-570	34.9	-0.3	-1.3	-2.2	-8.3	
Second Quintile	1.0	-9.4	-520	-10.7	-0.4	2.4	-0.9	7.3	
Middle Quintile	0.7	-10.6	-600	-4.2	-0.6	7.6	-0.6	13.4	
Fourth Quintile	0.4	-9.1	-550	-1.9	-0.8	15.1	-0.3	17.3	
Top Quintile	-2.2	140.3	8,430	6.1	2.1	76.1	1.6	28.5	
All	-0.9	100.0	1,130	3.2	0.0	100.0	0.7	21.8	
<b>Addendum</b>									
80-90	0.1	-2.4	-280	-0.6	-0.5	13.4	-0.1	20.3	
90-95	-0.5	5.7	1,350	1.7	-0.2	10.4	0.4	22.9	
95-99	-1.6	22.4	6,920	4.4	0.2	16.6	1.2	27.5	
Top 1 Percent	-5.7	114.6	129,800	11.1	2.5	35.7	3.8	37.5	
Top 0.1 Percent	-9.3	83.5	1,002,240	17.9	2.1	17.1	6.1	40.3	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,360	21.6	26,600	3.4	-1,640	-1.0	28,240	4.6	-6.2
Second Quintile	10,780	20.5	59,160	7.3	4,840	2.8	54,320	8.5	8.2
Middle Quintile	10,450	19.8	104,250	12.4	14,520	8.2	89,730	13.5	13.9
Fourth Quintile	9,960	18.9	167,800	19.0	29,480	15.9	138,320	19.9	17.6
Top Quintile	9,900	18.8	514,820	58.1	138,340	74.0	376,480	53.8	26.9
All	52,690	100.0	166,580	100.0	35,110	100.0	131,470	100.0	21.1
<b>Addendum</b>									
80-90	4,960	9.4	253,650	14.3	51,810	13.9	201,840	14.5	20.4
90-95	2,490	4.7	347,200	9.8	78,220	10.5	268,990	9.7	22.5
95-99	1,930	3.7	601,340	13.2	158,150	16.5	443,190	12.3	26.3
Top 1 Percent	530	1.0	3,460,340	20.7	1,168,420	33.2	2,291,920	17.4	33.8
Top 0.1 Percent	50	0.1	16,374,260	9.2	5,599,770	15.0	10,774,490	7.7	34.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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 T16-0227**  
**Secretary Clinton's Revised Tax Proposals**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	-10	-1.5	0.0	0.2	0.0	1.9
Second Quintile	0.0	0.0	*	-0.3	-0.2	1.3	0.0	2.4
Middle Quintile	0.0	0.2	20	0.4	-0.5	4.8	0.0	6.0
Fourth Quintile	-0.1	0.9	100	0.8	-1.4	12.6	0.1	11.7
Top Quintile	-5.0	99.2	14,260	14.7	2.2	80.8	3.8	29.2
All	-2.4	100.0	2,010	11.7	0.0	100.0	2.0	18.9
<b>Addendum</b>								
80-90	-0.3	1.7	470	1.7	-1.1	10.9	0.3	17.0
90-95	-0.9	2.9	1,700	3.6	-0.7	8.9	0.7	20.4
95-99	-2.7	10.4	8,240	8.6	-0.4	13.7	2.0	25.6
Top 1 Percent	-11.5	84.2	265,370	22.9	4.3	47.3	7.7	41.1
Top 0.1 Percent	-14.2	60.9	1,370,200	27.9	3.7	29.3	9.4	43.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2025 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,250	15.2	16,740	2.5	320	0.3	16,430	3.0	1.9
Second Quintile	15,280	28.1	36,190	10.0	880	1.4	35,310	11.8	2.4
Middle Quintile	12,660	23.3	66,280	15.2	3,980	5.4	62,300	17.2	6.0
Fourth Quintile	10,110	18.6	111,830	20.5	12,940	14.0	98,890	21.8	11.6
Top Quintile	7,600	14.0	380,070	52.3	96,790	78.6	283,280	47.0	25.5
All	54,390	100.0	101,540	100.0	17,210	100.0	84,330	100.0	17.0
<b>Addendum</b>									
80-90	3,990	7.3	168,410	12.2	28,160	12.0	140,250	12.2	16.7
90-95	1,890	3.5	241,320	8.3	47,470	9.6	193,850	8.0	19.7
95-99	1,380	2.5	406,780	10.1	95,810	14.1	310,970	9.3	23.6
Top 1 Percent	350	0.6	3,466,590	21.8	1,159,390	43.0	2,307,200	17.4	33.4
Top 0.1 Percent	50	0.1	14,590,300	12.9	4,918,720	25.6	9,671,580	10.3	33.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

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. For a description of the proposal, see TPC's "Updated Analysis of Hillary Clinton's Tax Proposals".

<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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2016 dollars): 20% \$19,400; 40% \$35,200; 60% \$58,200; 80% \$92,800; 90% \$131,400; 95% \$180,400; 99% \$450,000; 99.9% \$2,646,600.

(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) 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.