

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

Table T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Summary Table

Expanded Cash Income Level (thousands of 2016 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 Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	6.8
10-20	0.2	-40	0.0	0	0.0	0.0	0	0.0	3.2
20-30	0.7	-60	0.0	0	0.0	0.3	0	0.0	4.7
30-40	2.3	-90	0.0	0	0.0	1.1	*	0.0	8.0
40-50	4.1	-100	0.0	0	0.0	1.9	*	0.0	10.7
50-75	6.5	-170	0.0	0	0.0	9.6	-10	0.0	13.3
75-100	11.2	-260	0.0	0	0.0	16.4	-30	0.0	15.8
100-200	10.3	-470	0.0	0	0.0	48.9	-50	0.0	18.9
200-500	4.8	-1,070	0.0	0	0.0	18.6	-50	0.0	23.2
500-1,000	1.7	-3,000	0.0	0	0.0	2.1	-50	0.0	28.6
More than 1,000	0.6	-8,080	0.0	0	0.0	1.1	-50	0.0	34.1
All	4.7	-360	0.0	0	0.0	100.0	-20	0.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 4.8

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

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

<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 T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	6.8
10-20	0.2	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.2
20-30	0.7	0.0	0.0	0.3	0	0.0	0.0	0.8	0.0	4.7
30-40	2.3	0.0	0.0	1.1	*	-0.1	0.0	1.5	0.0	8.0
40-50	4.1	0.0	0.0	1.9	*	-0.1	0.0	2.1	0.0	10.7
50-75	6.5	0.0	0.0	9.6	-10	-0.1	0.0	6.9	0.0	13.3
75-100	11.2	0.0	0.0	16.4	-30	-0.2	0.0	7.3	0.0	15.8
100-200	10.3	0.0	0.0	48.9	-50	-0.2	0.0	25.1	0.0	18.9
200-500	4.8	0.0	0.0	18.6	-50	-0.1	0.0	22.7	0.0	23.2
500-1,000	1.7	0.0	0.0	2.1	-50	0.0	0.0	7.8	0.0	28.6
More than 1,000	0.6	0.0	0.0	1.1	-50	0.0	0.0	25.1	0.0	34.1
All	4.7	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,200	7.6	5,630	0.5	380	0.2	5,250	0.6	6.8
10-20	24,240	13.9	15,440	2.4	490	0.4	14,950	2.9	3.2
20-30	21,610	12.4	25,390	3.5	1,200	0.8	24,190	4.2	4.7
30-40	16,500	9.4	35,590	3.7	2,840	1.5	32,740	4.3	8.0
40-50	13,400	7.7	45,920	3.9	4,900	2.1	41,020	4.4	10.7
50-75	25,850	14.8	63,080	10.4	8,380	6.9	54,700	11.3	13.3
75-100	16,500	9.5	88,810	9.3	14,030	7.4	74,780	9.8	15.8
100-200	29,610	17.0	141,220	26.6	26,730	25.1	114,490	27.0	18.9
200-500	10,640	6.1	289,320	19.6	67,110	22.7	222,210	18.8	23.2
500-1,000	1,240	0.7	691,070	5.4	197,860	7.8	493,210	4.9	28.6
More than 1,000	680	0.4	3,396,080	14.8	1,156,270	25.1	2,239,810	12.2	34.1
All	174,680	100.0	89,920	100.0	18,030	100.0	71,880	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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

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

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

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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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(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) 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 T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	0.7	0.0	8.3
10-20	0.2	0.0	0.0	0.2	0	0.0	0.0	2.3	0.0	5.8
20-30	0.9	0.0	0.0	1.0	*	0.0	0.0	4.0	0.0	7.9
30-40	2.8	0.0	0.0	3.4	*	-0.1	0.0	5.4	0.0	11.1
40-50	5.4	0.0	0.0	5.5	-10	-0.1	0.0	6.4	0.0	13.6
50-75	7.6	0.0	0.0	22.4	-10	-0.1	0.0	17.3	0.0	16.7
75-100	9.9	0.0	0.1	25.1	-30	-0.2	0.0	13.7	0.0	19.7
100-200	9.0	0.0	0.0	32.7	-40	-0.1	0.0	24.2	0.0	22.1
200-500	5.2	0.0	0.0	7.5	-60	-0.1	0.0	9.7	0.0	26.1
500-1,000	1.9	0.0	0.0	0.7	-50	0.0	0.0	3.0	0.0	31.7
More than 1,000	1.6	0.0	0.0	1.6	-160	0.0	0.0	13.1	0.0	36.8
All	3.3	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	17.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,610	13.1	5,580	1.6	460	0.7	5,120	1.8	8.3
10-20	19,070	21.5	15,320	7.1	890	2.3	14,430	8.1	5.8
20-30	14,710	16.5	25,310	9.0	2,000	4.0	23,310	10.1	7.9
30-40	10,030	11.3	35,530	8.6	3,950	5.4	31,580	9.3	11.1
40-50	7,530	8.5	45,870	8.4	6,250	6.4	39,620	8.8	13.6
50-75	12,280	13.8	62,530	18.6	10,420	17.3	52,110	18.9	16.7
75-100	5,810	6.5	88,200	12.4	17,440	13.7	70,760	12.1	19.8
100-200	6,060	6.8	133,720	19.6	29,620	24.2	104,100	18.6	22.2
200-500	990	1.1	276,440	6.6	72,280	9.7	204,160	6.0	26.2
500-1,000	100	0.1	684,440	1.7	217,090	3.0	467,350	1.4	31.7
More than 1,000	80	0.1	3,416,730	6.4	1,256,030	13.1	2,160,700	4.9	36.8
All	88,910	100.0	46,490	100.0	8,330	100.0	38,160	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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

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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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(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) 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 T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	0.0	0.0	2.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.4
30-40	0.8	0.0	0.0	0.1	*	-0.1	0.0	0.1	0.0	2.9
40-50	2.1	0.0	0.0	0.3	*	-0.1	0.0	0.4	0.0	6.2
50-75	5.2	0.0	0.0	3.1	-10	-0.1	0.0	2.3	0.0	9.4
75-100	12.8	0.0	0.0	12.0	-30	-0.2	0.0	4.3	0.0	13.0
100-200	11.1	0.0	0.0	56.9	-50	-0.2	0.0	24.9	0.0	17.9
200-500	4.6	0.0	0.0	24.0	-50	-0.1	0.0	28.3	0.0	22.8
500-1,000	1.6	0.0	0.0	2.8	-50	0.0	0.0	9.9	0.0	28.3
More than 1,000	0.4	0.0	0.0	1.0	-30	0.0	0.0	29.7	0.0	33.7
All	7.3	0.0	0.0	100.0	-30	-0.1	0.0	100.0	0.0	21.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	1.2	5,000	0.0	150	0.0	4,850	0.1	2.9
10-20	1,730	2.9	15,950	0.3	*	0.0	15,950	0.4	0.0
20-30	2,660	4.5	25,720	0.7	110	0.0	25,610	0.9	0.4
30-40	2,730	4.6	35,770	1.0	1,030	0.1	34,740	1.2	2.9
40-50	2,760	4.7	46,070	1.3	2,840	0.4	43,240	1.5	6.2
50-75	8,140	13.7	64,160	5.3	6,020	2.3	58,140	6.1	9.4
75-100	8,110	13.7	89,430	7.3	11,660	4.3	77,770	8.1	13.0
100-200	20,960	35.4	144,320	30.4	25,900	24.9	118,420	31.9	17.9
200-500	9,250	15.6	291,550	27.1	66,600	28.3	224,950	26.8	22.8
500-1,000	1,100	1.9	691,640	7.7	195,910	9.9	495,740	7.0	28.3
More than 1,000	580	1.0	3,322,660	19.3	1,118,340	29.7	2,204,320	16.4	33.7
All	59,210	100.0	168,110	100.0	36,820	100.0	131,290	100.0	21.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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

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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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(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) 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 T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	-0.3	0.0	-10.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.5	0.0	-11.3
20-30	0.1	0.0	0.0	0.1	0	0.0	0.0	-3.0	0.0	-4.9
30-40	1.2	0.0	0.0	1.2	*	-0.1	0.0	1.6	0.0	2.2
40-50	2.3	0.0	0.0	2.7	*	-0.1	0.0	5.0	0.0	6.4
50-75	5.6	0.0	0.0	17.8	-10	-0.1	0.0	20.0	0.0	10.8
75-100	9.1	0.0	0.0	20.5	-20	-0.2	0.0	18.1	0.0	15.0
100-200	8.3	0.0	0.1	43.3	-50	-0.2	0.0	34.8	0.0	19.4
200-500	7.8	0.0	0.1	12.7	-100	-0.2	0.0	12.4	0.0	24.0
500-1,000	3.2	0.0	0.0	1.5	-170	-0.1	0.0	2.7	0.0	28.9
More than 1,000	0.7	0.0	0.0	0.2	-30	0.0	0.0	12.1	0.0	34.1
All	3.3	0.0	0.0	100.0	-10	-0.2	0.0	100.0	0.0	12.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	3.1	6,940	0.4	-740	-0.3	7,680	0.5	-10.7
10-20	3,180	13.4	15,860	3.7	-1,800	-3.5	17,660	4.7	-11.3
20-30	3,920	16.6	25,460	7.4	-1,250	-3.0	26,710	8.8	-4.9
30-40	3,390	14.4	35,590	8.9	780	1.6	34,810	9.9	2.2
40-50	2,780	11.8	45,900	9.4	2,940	5.0	42,960	10.0	6.4
50-75	4,830	20.4	62,650	22.4	6,770	20.0	55,890	22.7	10.8
75-100	2,230	9.4	88,210	14.5	13,240	18.1	74,960	14.1	15.0
100-200	2,190	9.2	133,620	21.6	25,990	34.8	107,630	19.8	19.5
200-500	320	1.3	266,240	6.3	64,030	12.4	202,210	5.4	24.1
500-1,000	20	0.1	698,990	1.1	202,150	2.7	496,850	0.9	28.9
More than 1,000	10	0.1	4,169,380	4.3	1,422,780	12.1	2,746,600	3.2	34.1
All	23,660	100.0	57,170	100.0	6,910	100.0	50,260	100.0	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

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Table T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	-0.1	0.0	-11.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-12.2
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-5.7
30-40	1.1	0.0	0.0	0.4	*	-0.3	0.0	0.1	0.0	0.8
40-50	2.2	0.0	0.0	0.9	*	-0.1	0.0	0.7	0.0	5.4
50-75	5.1	0.0	0.0	7.3	-10	-0.1	0.0	3.8	0.0	10.1
75-100	9.7	0.0	0.0	14.4	-20	-0.2	0.0	5.0	0.0	13.9
100-200	7.5	0.0	0.0	47.1	-30	-0.1	0.0	24.3	0.0	18.0
200-500	3.6	0.0	0.0	26.5	-40	-0.1	0.0	28.2	0.0	22.9
500-1,000	1.1	0.0	0.0	3.0	-40	0.0	0.0	10.1	0.0	28.5
More than 1,000	0.1	0.0	0.0	0.3	-10	0.0	0.0	28.9	0.0	33.9
All	4.3	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	950	1.9	6,670	0.1	-770	-0.1	7,440	0.1	-11.6
10-20	3,950	7.9	15,870	1.0	-1,940	-0.6	17,810	1.4	-12.2
20-30	5,110	10.2	25,490	2.0	-1,460	-0.6	26,950	2.7	-5.7
30-40	4,250	8.5	35,580	2.3	280	0.1	35,290	2.9	0.8
40-50	3,600	7.2	45,970	2.6	2,470	0.7	43,500	3.1	5.4
50-75	7,740	15.4	63,370	7.6	6,390	3.8	56,980	8.6	10.1
75-100	5,360	10.7	89,160	7.4	12,420	5.1	76,750	8.0	13.9
100-200	12,340	24.6	144,140	27.6	25,990	24.3	118,150	28.4	18.0
200-500	5,560	11.1	291,380	25.1	66,790	28.2	224,590	24.3	22.9
500-1,000	670	1.3	690,700	7.2	196,780	10.1	493,920	6.5	28.5
More than 1,000	340	0.7	3,266,070	17.4	1,108,110	28.9	2,157,960	14.5	33.9
All	50,120	100.0	128,610	100.0	26,280	100.0	102,340	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* 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.

(1) Calendar year. Baseline is current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

<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) 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 T16-0297
Repeal Increase in Threshold for Medical Expense Deduction
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2017 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2016 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 ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	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	0.0	0.0	1.5
10-20	0.3	0.0	0.0	0.1	0	-0.1	0.0	0.3	0.0	1.4
20-30	0.9	0.0	0.0	0.4	*	-0.1	0.0	0.7	0.0	2.4
30-40	2.5	0.0	0.0	0.9	*	-0.2	0.0	1.0	0.0	3.6
40-50	6.3	0.0	0.0	1.8	-10	-0.2	0.0	1.4	0.0	5.1
50-75	8.3	0.0	0.0	8.2	-10	-0.3	0.0	5.3	0.0	7.8
75-100	17.2	0.0	0.1	18.4	-50	-0.5	0.0	7.0	-0.1	11.2
100-200	17.7	0.0	0.1	51.0	-90	-0.4	-0.1	22.4	-0.1	16.2
200-500	8.4	0.0	0.0	15.3	-100	-0.2	0.0	18.2	0.0	22.8
500-1,000	3.5	0.0	0.0	2.0	-100	-0.1	0.0	7.0	0.0	29.3
More than 1,000	1.6	0.0	0.0	1.9	-130	0.0	0.1	36.1	0.0	34.6
All	6.5	0.0	0.0	100.0	-20	-0.2	0.0	100.0	0.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2017 ¹

Expanded Cash Income Level (thousands of 2016 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,920	4.5	5,470	0.3	80	0.0	5,380	0.4	1.5
10-20	7,720	18.1	15,810	3.7	210	0.3	15,600	4.4	1.4
20-30	7,020	16.4	25,240	5.4	600	0.7	24,640	6.3	2.4
30-40	4,470	10.5	35,580	4.8	1,280	1.0	34,300	5.6	3.6
40-50	3,370	7.9	45,780	4.7	2,340	1.4	43,440	5.3	5.1
50-75	6,190	14.5	62,820	11.7	4,890	5.3	57,930	13.0	7.8
75-100	3,990	9.3	88,480	10.6	9,970	7.0	78,510	11.4	11.3
100-200	5,710	13.4	136,960	23.6	22,300	22.5	114,660	23.8	16.3
200-500	1,570	3.7	287,690	13.6	65,800	18.2	221,890	12.7	22.9
500-1,000	200	0.5	695,570	4.1	203,570	7.0	492,010	3.5	29.3
More than 1,000	150	0.4	3,911,850	17.8	1,352,620	36.1	2,559,230	14.1	34.6
All	42,730	100.0	77,610	100.0	13,260	100.0	64,340	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-2).

* 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 current law. Under current law, taxpayers can deduct medical expenses exceeding 10 percent of AGI. Proposal would lower threshold to pre-ACA level of 7.5 percent of AGI. For a description of TPC's current law baseline,

<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) 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.