

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

Table T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	23.3	-2,270	0.0	0	10.1	3.9	-530	-9.4	-2.6
10-20	29.8	-4,070	0.0	0	8.1	16.2	-1,210	-7.9	-4.7
20-30	41.9	-4,600	0.0	0	8.0	23.0	-1,930	-7.6	-2.8
30-40	50.2	-4,270	0.0	0	6.6	19.5	-2,140	-6.0	2.0
40-50	55.7	-3,590	0.0	0	4.9	14.8	-2,000	-4.4	6.3
50-75	48.0	-2,660	0.0	0	2.3	18.2	-1,280	-2.0	11.3
75-100	16.3	-2,360	0.0	0	0.5	3.5	-390	-0.4	15.4
100-200	1.6	-2,050	0.0	0	0.0	0.5	-30	0.0	18.9
200-500	*	**	0.0	0	0.0	0.0	*	0.0	23.2
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	28.6
More than 1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	34.1
All	29.1	-3,560	0.0	0	1.4	100.0	-1,040	-1.2	18.9

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 current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, same as 1 child workers. For a description of TPC's current law baseline, 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) 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 T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	23.3	0.0	10.1	3.9	-530	-138.5	-0.2	-0.1	-9.4	-2.6
10-20	29.8	0.0	8.1	16.2	-1,210	-248.0	-1.0	-0.6	-7.9	-4.7
20-30	41.9	0.0	8.0	23.0	-1,930	-159.8	-1.4	-0.5	-7.6	-2.8
30-40	50.2	0.0	6.6	19.5	-2,140	-75.2	-1.1	0.4	-6.0	2.0
40-50	55.7	0.0	4.9	14.8	-2,000	-40.9	-0.8	1.3	-4.4	6.3
50-75	48.0	0.0	2.3	18.2	-1,280	-15.2	-0.7	6.2	-2.0	11.3
75-100	16.3	0.0	0.5	3.5	-390	-2.8	0.2	7.6	-0.4	15.4
100-200	1.6	0.0	0.0	0.5	-30	-0.1	1.5	26.6	0.0	18.9
200-500	*	0.0	0.0	0.0	*	0.0	1.4	24.0	0.0	23.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.5	8.2	0.0	28.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.5	26.6	0.0	34.1
All	29.1	0.0	1.4	100.0	-1,040	-5.8	0.0	100.0	-1.2	18.9

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	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	1,210	0.8	24,190	4.2	4.8
30-40	16,500	9.4	35,590	3.7	2,850	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	18,040	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

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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 T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	20.1	0.0	9.4	6.7	-480	-103.4	-0.8	0.0	-8.6	-0.3
10-20	20.1	0.0	6.5	21.4	-930	-104.0	-2.4	-0.1	-6.1	-0.2
20-30	30.2	0.0	6.5	26.7	-1,510	-75.3	-2.9	1.1	-6.0	2.0
30-40	41.5	0.0	5.6	21.4	-1,770	-44.8	-2.0	3.3	-5.0	6.1
40-50	49.9	0.0	3.8	13.8	-1,520	-24.3	-0.9	5.4	-3.3	10.3
50-75	40.6	0.0	1.2	9.1	-620	-5.9	1.0	18.3	-1.0	15.7
75-100	2.3	0.0	0.1	0.3	-50	-0.3	1.7	15.4	-0.1	19.7
100-200	0.3	0.0	0.0	0.1	-10	0.0	3.1	27.3	0.0	22.1
200-500	0.0	0.0	0.0	0.0	0	0.0	1.2	10.9	0.0	26.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	3.4	0.0	31.7
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.7	14.8	0.0	36.8
All	26.7	0.0	2.4	100.0	-930	-11.2	0.0	100.0	-2.0	15.9

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	39,610	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).

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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 T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	24.1	0.0	12.9	1.2	-630	-426.9	0.0	0.0	-12.6	-9.6
10-20	38.0	0.0	9.3	7.0	-1,480	-31,984.2	-0.1	-0.1	-9.3	-9.3
20-30	42.2	0.0	7.6	14.1	-1,940	-1,696.7	-0.2	-0.2	-7.6	-7.1
30-40	41.2	0.0	5.4	14.0	-1,880	-181.3	-0.2	-0.1	-5.3	-2.4
40-50	46.3	0.0	4.6	15.1	-2,010	-70.6	-0.3	0.1	-4.4	1.8
50-75	44.5	0.0	2.6	34.0	-1,540	-25.5	-0.6	1.7	-2.4	7.0
75-100	23.0	0.0	0.7	11.8	-540	-4.6	-0.1	4.2	-0.6	12.4
100-200	1.9	0.0	0.0	2.1	-40	-0.1	0.4	25.3	0.0	17.9
200-500	*	0.0	0.0	0.0	*	0.0	0.5	28.8	0.0	22.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	10.1	0.0	28.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.5	30.2	0.0	33.7
All	17.4	0.0	0.5	100.0	-620	-1.7	0.0	100.0	-0.4	21.5

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	10	0.0	15,950	0.4	0.0
20-30	2,660	4.5	25,720	0.7	120	0.0	25,600	0.9	0.5
30-40	2,730	4.6	35,770	1.0	1,040	0.1	34,730	1.2	2.9
40-50	2,760	4.7	46,070	1.3	2,840	0.4	43,230	1.5	6.2
50-75	8,140	13.7	64,160	5.3	6,020	2.3	58,130	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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(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 T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	75.9	0.0	16.8	1.6	-1,290	173.3	-1.1	-1.5	-18.6	-29.3
10-20	86.0	0.0	16.2	14.8	-2,860	159.5	-11.0	-14.5	-18.0	-29.3
20-30	89.1	0.0	13.7	23.2	-3,640	294.4	-15.8	-18.7	-14.3	-19.2
30-40	88.5	0.0	10.6	20.3	-3,680	-462.7	-11.2	-9.6	-10.3	-8.1
40-50	87.5	0.0	8.3	16.1	-3,550	-120.0	-6.6	-1.6	-7.7	-1.3
50-75	78.8	0.0	4.8	21.0	-2,670	-39.4	-0.6	19.4	-4.3	6.6
75-100	31.2	0.0	1.0	2.8	-780	-5.9	9.2	27.2	-0.9	14.1
100-200	2.3	0.0	0.1	0.2	-60	-0.2	20.8	55.5	0.0	19.4
200-500	0.0	0.0	0.0	0.0	0	0.0	7.5	19.9	0.0	24.1
500-1,000	0.0	0.0	0.0	0.0	0	0.0	1.6	4.4	0.0	28.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	7.3	19.4	0.0	34.1
All	71.0	0.0	5.2	100.0	-2,600	-37.6	0.0	100.0	-4.5	7.6

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	-1,790	-3.5	17,660	4.7	-11.3
20-30	3,920	16.6	25,460	7.4	-1,240	-3.0	26,700	8.8	-4.9
30-40	3,390	14.4	35,590	8.9	800	1.7	34,790	9.9	2.2
40-50	2,780	11.8	45,900	9.4	2,960	5.0	42,950	10.0	6.4
50-75	4,830	20.4	62,650	22.4	6,780	20.0	55,880	22.7	10.8
75-100	2,230	9.4	88,210	14.5	13,250	18.0	74,960	14.1	15.0
100-200	2,190	9.2	133,620	21.6	25,990	34.7	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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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	74.6	0.0	16.8	1.5	-1,270	161.0	-0.1	-0.2	-18.7	-30.4
10-20	85.3	0.0	15.8	13.4	-2,810	148.8	-1.1	-1.7	-17.7	-29.6
20-30	84.7	0.0	12.7	21.0	-3,420	246.8	-1.6	-2.2	-13.4	-18.8
30-40	82.9	0.0	9.9	17.6	-3,470	-1,005.6	-1.3	-1.2	-9.8	-8.8
40-50	82.4	0.0	8.0	15.2	-3,480	-137.1	-1.1	-0.3	-7.6	-2.1
50-75	75.0	0.0	4.9	24.4	-2,790	-43.6	-1.6	2.4	-4.4	5.7
75-100	40.1	0.0	1.3	6.0	-1,000	-8.1	-0.1	5.1	-1.1	12.8
100-200	2.8	0.0	0.0	0.7	-50	-0.2	1.8	26.3	0.0	18.0
200-500	*	0.0	0.0	0.0	*	0.0	2.1	30.2	0.0	22.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.8	10.7	0.0	28.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	2.2	30.8	0.0	33.9
All	48.0	0.0	1.8	100.0	-1,760	-7.0	0.0	100.0	-1.4	18.8

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	1,090	2.0	6,780	0.1	-790	-0.1	7,570	0.2	-11.6
10-20	4,470	8.4	15,870	1.1	-1,890	-0.6	17,760	1.5	-11.9
20-30	5,760	10.8	25,500	2.2	-1,390	-0.6	26,890	2.9	-5.4
30-40	4,780	8.9	35,540	2.6	350	0.1	35,200	3.2	1.0
40-50	4,080	7.7	46,010	2.8	2,540	0.8	43,470	3.4	5.5
50-75	8,220	15.4	63,300	7.9	6,390	3.9	56,910	8.9	10.1
75-100	5,590	10.5	89,110	7.5	12,380	5.2	76,730	8.1	13.9
100-200	12,550	23.5	144,000	27.4	25,980	24.5	118,020	28.1	18.0
200-500	5,590	10.5	291,480	24.7	66,860	28.1	224,620	23.8	22.9
500-1,000	680	1.3	690,570	7.1	196,780	10.0	493,800	6.3	28.5
More than 1,000	340	0.7	3,266,180	17.0	1,108,090	28.7	2,158,090	14.1	33.9
All	53,400	100.0	123,700	100.0	24,950	100.0	98,750	100.0	20.2

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 or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, same as 1 child workers. For a description of TPC's current law baseline, 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) 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 T17-0031
Increase Earned Income Tax Credit (EITC) Phase-In Rates and 0 and 1 Child EITC Parameters
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	1.0	0.0	0.4	1.2	-20	-24.7	0.0	0.0	-0.4	1.1
10-20	1.2	0.0	0.2	8.3	-30	-16.1	-0.1	0.3	-0.2	1.1
20-30	1.1	0.0	0.2	8.6	-40	-6.6	0.0	0.7	-0.2	2.2
30-40	2.3	0.0	0.3	13.2	-100	-7.4	-0.1	0.9	-0.3	3.3
40-50	4.2	0.0	0.4	18.8	-180	-7.7	-0.1	1.3	-0.4	4.7
50-75	6.0	0.0	0.3	33.4	-170	-3.5	-0.2	5.2	-0.3	7.5
75-100	4.0	0.0	0.1	12.0	-100	-1.0	0.0	7.0	-0.1	11.2
100-200	0.8	0.0	0.0	4.1	-20	-0.1	0.1	22.6	0.0	16.3
200-500	0.1	0.0	0.0	0.0	0	0.0	0.1	18.3	0.0	22.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.1	0.0	29.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	36.3	0.0	34.6
All	2.4	0.0	0.1	100.0	-80	-0.6	0.0	100.0	-0.1	17.0

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	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 current law. Proposal increases the credit phase-in rates to 60%, 65.28%, 76.80%, and 86.40% for those with 0, 1, 2, and 3 children, respectively. Proposal also increases end of phase-in and beginning of phase-out income thresholds, and phase-out rate of 0 child workers to 15.98%, same as 1 child workers. For a description of TPC's current law baseline, 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) 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.