

Table T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2016 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.6	99.4	0.0	0.0	*	0.2	0.8	0.8	3.5	3.5
Second Quintile	6.0	94.0	0.1	0.7	20	0.6	3.7	3.6	8.2	8.3
Middle Quintile	22.6	77.4	0.2	4.5	130	1.5	9.6	9.4	13.4	13.6
Fourth Quintile	46.2	53.8	0.6	14.9	510	2.8	17.9	17.8	17.2	17.7
Top Quintile	78.9	21.1	1.3	79.9	3,280	3.9	67.9	68.2	25.7	26.7
All	24.3	75.7	0.8	100.0	570	3.3	100.0	100.0	19.8	20.4
Addendum										
80-90	72.5	27.5	1.0	16.6	1,320	3.9	14.1	14.2	20.0	20.8
90-95	84.3	15.7	1.2	13.7	2,280	4.3	10.5	10.6	21.9	22.9
95-99	86.5	13.5	1.0	13.8	3,010	3.0	15.3	15.3	25.2	25.9
Top 1 Percent	91.0	9.1	2.1	35.9	30,930	4.2	27.9	28.2	33.0	34.4
Top 0.1 Percent	91.3	8.7	2.0	15.8	133,740	3.8	13.9	13.9	34.2	35.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2016 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	48,030	27.7	13,910	4.5	490	0.8	13,420	5.4	3.5	
Second Quintile	38,040	21.9	35,050	8.9	2,880	3.7	32,170	10.2	8.2	
Middle Quintile	33,680	19.4	63,040	14.1	8,460	9.6	54,580	15.3	13.4	
Fourth Quintile	28,580	16.5	107,980	20.5	18,620	17.9	89,360	21.2	17.2	
Top Quintile	23,850	13.8	328,790	52.2	84,550	67.9	244,240	48.3	25.7	
All	#####	100.0	86,670	100.0	17,140	100.0	69,530	100.0	19.8	
Addendum										
80-90	12,350	7.1	169,640	13.9	33,940	14.1	135,700	13.9	20.0	
90-95	5,880	3.4	242,220	9.5	53,070	10.5	189,150	9.2	21.9	
95-99	4,480	2.6	403,150	12.0	101,540	15.3	301,610	11.2	25.2	
Top 1 Percent	1,140	0.7	2,214,130	16.7	730,740	27.9	1,483,390	14.0	33.0	
Top 0.1 Percent	120	0.1	10,399,270	8.0	3,555,900	13.9	6,843,360	6.6	34.2	

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

Number of AMT Taxpayers (millions). Baseline: 4.7

Proposal: 1.7

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income taxes, sales taxes, and property taxes. 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) 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% \$24,400; 40% \$47,700; 60% \$82,300; 80% \$142,200; 90% \$206,800; 95% \$291,700; 99% \$693,500; 99.9% \$3,646,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) 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.

(6) 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 T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	1.9	0.0	0.0	0.1	0.1
Second Quintile	3.7	96.3	0.0	0.3	10	0.5	2.4	2.3	6.4	6.4
Middle Quintile	16.1	83.9	0.2	2.6	70	1.1	7.8	7.6	12.2	12.4
Fourth Quintile	40.0	60.0	0.5	12.6	380	2.5	17.0	16.8	16.6	17.0
Top Quintile	72.6	27.4	1.3	84.5	2,700	3.8	72.7	73.0	25.4	26.4
All	24.3	75.7	0.8	100.0	570	3.3	100.0	100.0	19.8	20.4
Addendum										
80-90	63.5	36.5	0.9	17.2	1,070	3.7	15.3	15.3	19.9	20.6
90-95	77.7	22.3	1.1	13.7	1,730	3.8	11.8	11.8	22.0	22.8
95-99	86.5	13.5	1.1	17.5	2,940	3.5	16.8	16.8	24.7	25.5
Top 1 Percent	89.7	10.3	2.0	36.1	26,570	4.1	28.8	29.1	32.9	34.2
Top 0.1 Percent	90.5	9.5	1.9	16.3	117,800	3.7	14.5	14.5	34.2	35.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	38,760	22.4	12,970	3.4	10	0.0	12,960	4.2	0.1	
Second Quintile	35,900	20.7	30,900	7.4	1,970	2.4	28,930	8.6	6.4	
Middle Quintile	34,380	19.8	55,220	12.6	6,750	7.8	48,470	13.8	12.2	
Fourth Quintile	32,470	18.7	93,650	20.2	15,530	17.0	78,130	21.0	16.6	
Top Quintile	30,680	17.7	277,080	56.6	70,370	72.7	206,710	52.6	25.4	
All	173,400	100.0	86,670	100.0	17,140	100.0	69,530	100.0	19.8	
Addendum										
80-90	15,770	9.1	144,700	15.2	28,760	15.3	115,940	15.2	19.9	
90-95	7,730	4.5	205,880	10.6	45,260	11.8	160,620	10.3	22.0	
95-99	5,840	3.4	345,310	13.4	85,270	16.8	260,050	12.6	24.7	
Top 1 Percent	1,330	0.8	1,960,070	17.4	643,920	28.8	1,316,160	14.5	32.9	
Top 0.1 Percent	140	0.1	9,240,520	8.4	3,160,010	14.5	6,080,510	6.9	34.2	

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

Number of AMT Taxpayers (millions). Baseline: 4.7 Proposal: 1.7

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income taxes, sales taxes, and property taxes. For a description of TPC's current law baseline, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) 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.

(6) 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 T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	0.1	2.0	1.9	5.3	5.3
Second Quintile	2.7	97.3	0.0	0.6	10	0.3	5.9	5.7	8.1	8.1
Middle Quintile	12.4	87.6	0.1	4.0	50	0.8	13.7	13.4	13.4	13.5
Fourth Quintile	33.4	66.6	0.5	17.2	250	2.1	22.3	22.1	17.8	18.2
Top Quintile	67.0	33.0	1.3	78.2	1,610	3.8	56.0	56.6	25.2	26.1
All	15.3	84.7	0.6	100.0	220	2.7	100.0	100.0	17.8	18.3
Addendum										
80-90	58.0	42.0	1.0	22.8	810	3.7	16.7	16.9	20.9	21.7
90-95	75.2	24.9	1.3	17.5	1,460	4.4	10.8	11.0	22.7	23.7
95-99	85.2	14.9	1.3	16.2	2,240	3.9	11.4	11.5	24.6	25.6
Top 1 Percent	86.0	14.0	1.9	21.7	18,300	3.5	17.1	17.2	35.1	36.3
Top 0.1 Percent	89.4	10.6	1.8	10.8	74,770	3.2	9.2	9.3	35.7	36.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	26,420	29.9	10,210	6.8	540	2.0	9,670	7.8	5.3	
Second Quintile	21,360	24.2	24,240	13.0	1,960	5.9	22,280	14.5	8.1	
Middle Quintile	17,360	19.6	41,910	18.2	5,610	13.7	36,300	19.2	13.4	
Fourth Quintile	13,190	14.9	67,670	22.3	12,020	22.3	55,640	22.4	17.8	
Top Quintile	9,440	10.7	167,830	39.7	42,230	56.0	125,590	36.1	25.2	
All	88,420	100.0	45,190	100.0	8,060	100.0	37,130	100.0	17.8	
Addendum										
80-90	5,470	6.2	104,100	14.3	21,780	16.7	82,320	13.7	20.9	
90-95	2,330	2.6	145,150	8.5	32,930	10.8	112,210	8.0	22.7	
95-99	1,410	1.6	234,040	8.3	57,580	11.4	176,460	7.6	24.6	
Top 1 Percent	230	0.3	1,499,740	8.7	526,070	17.1	973,670	6.9	35.1	
Top 0.1 Percent	30	0.0	6,560,440	4.6	2,344,530	9.2	4,215,910	3.6	35.7	

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

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(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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) 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.

(6) 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 T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	-0.1	-0.1	-1.6	-1.6
Second Quintile	5.2	94.8	0.0	0.2	20	0.6	0.9	0.8	5.9	5.9
Middle Quintile	19.2	80.8	0.2	1.6	100	1.3	4.5	4.4	11.3	11.4
Fourth Quintile	43.9	56.1	0.5	10.1	460	2.5	14.2	14.0	15.9	16.3
Top Quintile	75.8	24.2	1.3	88.2	3,290	3.9	80.4	80.7	25.4	26.4
All	41.1	58.9	1.0	100.0	1,230	3.5	100.0	100.0	21.6	22.3
Addendum										
80-90	66.4	33.6	0.9	15.6	1,220	3.7	14.8	14.9	19.4	20.1
90-95	79.5	20.5	1.0	13.0	1,910	3.7	12.4	12.4	21.8	22.6
95-99	88.1	11.9	1.1	18.9	3,250	3.4	19.5	19.5	24.7	25.5
Top 1 Percent	90.9	9.1	2.1	40.7	28,230	4.3	33.6	33.9	32.5	33.8
Top 0.1 Percent	91.6	8.4	2.0	17.9	131,020	3.9	16.2	16.3	33.9	35.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,000	8.5	19,650	1.0	-320	-0.1	19,970	1.3	-1.6	
Second Quintile	6,870	11.7	43,450	3.1	2,540	0.9	40,910	3.8	5.9	
Middle Quintile	11,150	19.0	72,790	8.6	8,210	4.5	64,580	9.7	11.3	
Fourth Quintile	15,860	27.0	115,330	19.3	18,290	14.2	97,050	20.7	15.9	
Top Quintile	19,420	33.1	333,670	68.3	84,780	80.4	248,890	64.9	25.4	
All	58,760	100.0	161,550	100.0	34,840	100.0	126,710	100.0	21.6	
Addendum										
80-90	9,240	15.7	169,920	16.5	32,880	14.8	137,040	17.0	19.4	
90-95	4,940	8.4	236,610	12.3	51,490	12.4	185,120	12.3	21.8	
95-99	4,200	7.2	385,470	17.1	95,110	19.5	290,360	16.4	24.7	
Top 1 Percent	1,040	1.8	2,035,790	22.4	660,740	33.6	1,375,050	19.3	32.5	
Top 0.1 Percent	100	0.2	9,925,560	10.3	3,362,890	16.2	6,562,670	8.7	33.9	

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

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

(1) Calendar year. Table shows the tax benefit under current law of the deduction and refund for state and local income taxes, sales taxes, and property taxes. For a description of TPC's current law baseline, see

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(6) 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 T16-0162
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After- Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	-8.4	-8.1	-9.6	-9.6
Second Quintile	4.5	95.5	0.0	2.0	10	0.9	6.3	6.2	3.4	3.5
Middle Quintile	20.5	79.6	0.2	11.6	90	1.3	24.6	24.2	11.4	11.6
Fourth Quintile	46.5	53.6	0.6	33.7	510	3.1	30.7	30.7	17.1	17.6
Top Quintile	67.7	32.3	1.0	52.7	1,740	3.1	46.7	46.9	24.7	25.5
All	15.1	84.9	0.4	100.0	180	2.8	100.0	100.0	11.7	12.0
Addendum										
80-90	68.9	31.1	1.0	21.1	1,140	3.7	15.6	15.8	21.1	21.9
90-95	68.3	31.7	0.7	8.9	1,140	2.6	9.5	9.5	22.1	22.7
95-99	55.0	45.1	0.5	3.7	1,120	1.4	7.4	7.3	25.4	25.7
Top 1 Percent	88.2	11.8	1.9	19.0	28,760	3.7	14.2	14.3	33.1	34.4
Top 0.1 Percent	86.6	13.4	1.4	8.2	112,370	2.7	8.5	8.5	34.8	35.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	6,990	30.0	18,700	10.2	-1,800	-8.4	20,500	12.6	-9.6	
Second Quintile	7,150	30.6	38,930	21.6	1,330	6.3	37,600	23.6	3.4	
Middle Quintile	5,130	22.0	63,180	25.2	7,230	24.6	55,950	25.2	11.4	
Fourth Quintile	2,760	11.8	97,930	21.0	16,750	30.7	81,170	19.7	17.1	
Top Quintile	1,270	5.4	225,100	22.1	55,680	46.7	169,420	18.9	24.7	
All	23,340	100.0	55,170	100.0	6,460	100.0	48,710	100.0	11.7	
Addendum										
80-90	770	3.3	144,230	8.7	30,480	15.6	113,750	7.7	21.1	
90-95	330	1.4	197,600	5.0	43,750	9.5	153,850	4.4	22.1	
95-99	140	0.6	322,190	3.4	81,810	7.4	240,380	2.9	25.4	
Top 1 Percent	30	0.1	2,329,400	5.0	771,600	14.2	1,557,810	3.8	33.1	
Top 0.1 Percent	*	0.0	12,112,490	2.9	4,209,590	8.5	7,902,900	2.1	34.8	

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

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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) 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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) 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.

(6) 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 T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	-1.4	-1.4	-8.9	-8.9
Second Quintile	6.2	93.8	0.0	0.4	20	1.0	1.4	1.4	4.0	4.1
Middle Quintile	25.6	74.4	0.2	3.1	140	1.5	7.7	7.5	12.3	12.5
Fourth Quintile	55.6	44.4	0.7	14.3	680	3.1	17.1	16.9	17.1	17.7
Top Quintile	85.0	15.0	1.5	82.3	4,100	4.1	75.1	75.4	26.3	27.4
All	33.4	66.6	0.9	100.0	940	3.8	100.0	100.0	20.1	20.9
Addendum										
80-90	82.5	17.5	1.1	17.5	1,740	4.5	14.7	14.8	20.3	21.3
90-95	85.7	14.3	1.1	11.0	2,210	3.6	11.5	11.5	22.6	23.4
95-99	88.6	11.4	1.2	15.5	3,830	3.3	17.7	17.6	25.9	26.7
Top 1 Percent	91.4	8.6	2.3	38.3	37,210	4.6	31.3	31.5	33.2	34.7
Top 0.1 Percent	93.6	6.4	2.1	16.0	158,630	4.0	15.0	15.1	34.2	35.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	9,930	19.9	19,870	3.2	-1,770	-1.4	21,640	4.4	-8.9	
Second Quintile	10,260	20.6	43,260	7.2	1,740	1.4	41,520	8.6	4.0	
Middle Quintile	10,260	20.6	75,460	12.5	9,310	7.7	66,150	13.8	12.3	
Fourth Quintile	9,750	19.6	126,790	20.0	21,740	17.1	105,050	20.8	17.1	
Top Quintile	9,350	18.8	379,540	57.4	99,850	75.1	279,690	53.0	26.3	
All	49,800	100.0	124,060	100.0	24,960	100.0	99,100	100.0	20.1	
Addendum										
80-90	4,660	9.4	192,550	14.5	39,170	14.7	153,390	14.5	20.3	
90-95	2,330	4.7	272,030	10.3	61,430	11.5	210,600	9.9	22.6	
95-99	1,880	3.8	450,700	13.7	116,600	17.7	334,100	12.7	25.9	
Top 1 Percent	480	1.0	2,439,220	18.9	810,240	31.3	1,628,970	15.8	33.2	
Top 0.1 Percent	50	0.1	11,644,640	8.9	3,977,670	15.0	7,666,970	7.3	34.2	

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

* 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. Table shows the tax benefit under current law of the deduction and refund for state and local income taxes, sales taxes, and property taxes. 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) 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% \$17,000; 40% \$31,500; 60% \$52,700; 80% \$87,100; 90% \$124,400; 95% \$173,200; 99% \$398,800; 99.9% \$2,084,600.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) 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.

(6) 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 T16-0162
Tax Benefit of the Deduction and Refund for State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as a Percent of After-Tax Income ⁵	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.2	99.8	0.0	0.0	0	0.2	0.3	0.2	1.4	1.4
Second Quintile	1.6	98.4	0.0	0.2	*	0.5	1.4	1.3	2.5	2.5
Middle Quintile	8.7	91.3	0.1	1.7	30	1.1	4.6	4.5	5.6	5.6
Fourth Quintile	26.4	73.6	0.3	10.0	220	2.4	13.2	13.1	11.1	11.4
Top Quintile	59.2	40.8	1.1	88.1	2,350	3.4	80.2	80.4	24.9	25.8
All	15.8	84.2	0.6	100.0	400	3.1	100.0	100.0	16.8	17.3
Addendum										
80-90	47.0	53.0	0.6	12.4	620	2.9	13.4	13.4	16.4	16.9
90-95	65.6	34.4	0.9	12.1	1,400	3.9	9.7	9.7	19.4	20.2
95-99	79.5	20.5	0.9	14.6	2,170	3.0	15.0	15.0	23.3	24.1
Top 1 Percent	87.1	12.9	1.8	49.0	25,320	3.6	42.1	42.3	33.5	34.7
Top 0.1 Percent	87.5	12.5	2.0	30.2	115,980	3.9	24.3	24.5	34.4	35.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2016¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,720	18.6	12,510	3.1	170	0.3	12,340	3.7	1.4	
Second Quintile	10,910	26.3	26,130	9.1	660	1.4	25,470	10.7	2.5	
Middle Quintile	8,900	21.5	49,070	14.0	2,730	4.6	46,340	15.9	5.6	
Fourth Quintile	7,420	17.9	84,300	20.0	9,350	13.2	74,950	21.4	11.1	
Top Quintile	6,140	14.8	275,160	54.0	68,640	80.2	206,530	48.8	24.9	
All	41,510	100.0	75,260	100.0	12,660	100.0	62,600	100.0	16.8	
Addendum										
80-90	3,300	8.0	129,760	13.7	21,320	13.4	108,440	13.8	16.4	
90-95	1,420	3.4	184,850	8.4	35,870	9.7	148,980	8.1	19.4	
95-99	1,100	2.7	306,730	10.8	71,590	15.0	235,150	10.0	23.3	
Top 1 Percent	320	0.8	2,082,080	21.1	697,200	42.1	1,384,880	16.9	33.5	
Top 0.1 Percent	40	0.1	8,715,180	11.9	2,999,530	24.3	5,715,650	9.4	34.4	

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

* 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. Table shows the tax benefit under current law of the deduction and refund for state and local income taxes, sales taxes, and property taxes. 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

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