

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

Table T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027¹
Summary Table

Expanded Cash Income Level (thousands of 2017 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	60.7	-40	0.3	190	0.4	0.1	-20	-0.3	6.3
10-20	65.1	-90	9.3	110	0.3	0.3	-50	-0.3	3.6
20-30	63.4	-180	14.7	250	0.3	0.6	-80	-0.2	4.5
30-40	70.5	-310	18.0	380	0.4	0.9	-150	-0.4	6.6
40-50	71.0	-550	22.9	560	0.5	1.2	-260	-0.5	9.3
50-75	74.0	-910	24.0	980	0.7	4.0	-440	-0.6	12.3
75-100	67.1	-1,390	32.0	1,720	0.4	2.3	-380	-0.4	14.6
100-200	60.0	-2,230	39.7	2,900	0.1	2.1	-190	-0.1	17.8
200-500	41.5	-6,950	58.4	4,390	0.1	1.4	-320	-0.1	22.3
500-1,000	71.7	-28,350	28.3	7,200	3.1	9.1	-18,290	-2.2	26.1
More than 1,000	91.8	-254,610	8.1	49,120	8.9	77.8	-229,710	-5.9	27.6
All	64.7	-3,480	25.3	2,220	1.7	100.0	-1,690	-1.4	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 0

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 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	60.7	0.3	0.4	0.1	-20	-5.0	0.0	0.1	-0.3	6.3
10-20	65.1	9.3	0.3	0.3	-50	-6.6	0.0	0.3	-0.3	3.6
20-30	63.4	14.7	0.3	0.6	-80	-5.1	0.0	0.7	-0.2	4.5
30-40	70.5	18.0	0.4	0.9	-150	-5.0	0.0	1.2	-0.4	6.6
40-50	71.0	22.9	0.5	1.2	-260	-4.7	0.0	1.7	-0.5	9.3
50-75	74.0	24.0	0.7	4.0	-440	-4.4	0.2	6.2	-0.6	12.3
75-100	67.1	32.0	0.4	2.3	-380	-2.3	0.3	6.9	-0.4	14.6
100-200	60.0	39.7	0.1	2.1	-190	-0.6	1.5	24.9	-0.1	17.8
200-500	41.5	58.4	0.1	1.4	-320	-0.4	1.5	23.9	-0.1	22.3
500-1,000	71.7	28.3	3.1	9.1	-18,290	-7.8	-0.1	7.8	-2.2	26.1
More than 1,000	91.8	8.1	8.9	77.8	-229,710	-17.6	-3.5	26.1	-5.9	27.6
All	64.7	25.3	1.7	100.0	-1,690	-6.7	0.0	100.0	-1.4	18.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 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	11,720	6.3	6,940	0.4	460	0.1	6,480	0.4	6.7
10-20	19,720	10.6	19,170	1.6	730	0.3	18,440	2.0	3.8
20-30	23,050	12.4	31,490	3.1	1,480	0.7	30,010	3.7	4.7
30-40	17,940	9.6	43,860	3.4	3,030	1.2	40,830	3.9	6.9
40-50	13,980	7.5	56,790	3.4	5,550	1.7	51,240	3.8	9.8
50-75	28,590	15.3	77,770	9.5	10,000	6.1	67,770	10.4	12.9
75-100	18,870	10.1	109,660	8.9	16,420	6.6	93,240	9.4	15.0
100-200	35,420	19.0	174,000	26.4	31,100	23.4	142,900	27.2	17.9
200-500	13,520	7.2	348,300	20.2	78,060	22.4	270,230	19.6	22.4
500-1,000	1,580	0.8	834,550	5.6	235,850	7.9	598,690	5.1	28.3
More than 1,000	1,070	0.6	3,880,680	17.8	1,302,000	29.6	2,578,680	14.8	33.6
All	#####	100.0	125,120	100.0	25,240	100.0	99,880	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 5.6 Proposal: 0

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 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	59.8	0.2	0.4	0.3	-20	-3.9	0.0	0.6	-0.3	8.3
10-20	66.5	4.4	0.3	1.1	-60	-4.0	0.1	2.0	-0.3	7.1
20-30	66.0	7.3	0.3	2.0	-90	-4.1	0.1	3.4	-0.3	6.7
30-40	76.7	11.5	0.5	3.3	-210	-5.9	0.0	3.9	-0.5	7.6
40-50	79.9	15.3	0.8	4.5	-420	-6.5	0.0	4.7	-0.7	10.6
50-75	81.4	17.8	1.0	13.4	-670	-5.7	0.2	16.0	-0.9	14.4
75-100	61.6	38.0	0.3	2.6	-280	-1.4	0.8	13.7	-0.3	18.2
100-200	45.7	54.0	-0.2	-3.0	280	0.8	2.1	27.8	0.2	21.5
200-500	57.3	42.1	2.7	14.3	-6,890	-7.9	-0.2	12.1	-2.0	23.3
500-1,000	67.0	33.0	5.8	6.5	-34,040	-13.6	-0.2	3.0	-4.1	26.0
More than 1,000	89.4	10.5	12.6	54.1	-318,750	-23.6	-2.8	12.7	-8.2	26.5
All	68.3	15.8	1.5	100.0	-800	-6.8	0.0	100.0	-1.2	16.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027¹

Expanded Cash Income Level (thousands of 2017 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	10,020	10.8	6,880	1.1	590	0.5	6,290	1.2	8.6
10-20	14,870	16.0	19,050	4.6	1,400	1.9	17,650	5.2	7.4
20-30	16,420	17.6	31,480	8.4	2,190	3.3	29,290	9.4	7.0
30-40	11,710	12.6	43,790	8.3	3,560	3.8	40,240	9.3	8.1
40-50	7,950	8.5	56,660	7.3	6,430	4.7	50,230	7.9	11.4
50-75	14,720	15.8	76,940	18.3	11,710	15.8	65,220	18.9	15.2
75-100	7,050	7.6	108,790	12.4	20,050	13.0	88,740	12.3	18.4
100-200	7,910	8.5	166,460	21.3	35,420	25.7	131,040	20.4	21.3
200-500	1,540	1.7	342,450	8.5	86,740	12.3	255,720	7.7	25.3
500-1,000	140	0.2	834,740	1.9	251,050	3.3	583,690	1.6	30.1
More than 1,000	130	0.1	3,886,720	7.9	1,349,430	15.6	2,537,290	6.3	34.7
All	93,140	100.0	66,360	100.0	11,700	100.0	54,660	100.0	17.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 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	50.1	0.7	0.3	0.0	-20	-9.9	0.0	0.0	-0.3	2.8
10-20	62.2	11.5	0.2	0.0	-40	49.7	0.0	0.0	-0.2	-0.6
20-30	54.8	26.6	0.1	0.0	-40	-8.8	0.0	0.0	-0.1	1.4
30-40	50.1	28.4	0.1	0.0	-30	-1.5	0.0	0.1	-0.1	3.7
40-50	51.0	35.2	0.0	0.0	20	0.5	0.0	0.4	0.0	6.6
50-75	59.0	36.1	0.1	0.2	-50	-0.7	0.1	1.9	-0.1	9.1
75-100	72.8	25.6	0.6	2.1	-550	-4.1	0.1	3.6	-0.5	11.6
100-200	67.4	32.4	0.4	5.6	-530	-1.8	1.2	23.2	-0.3	16.4
200-500	38.3	61.6	-0.3	-3.5	690	0.9	2.3	29.2	0.2	22.1
500-1,000	72.1	27.9	2.8	10.2	-16,520	-7.1	0.0	10.0	-2.0	26.1
More than 1,000	92.1	7.9	8.4	85.0	-211,670	-16.7	-3.7	31.5	-5.6	27.8
All	60.3	35.4	1.9	100.0	-3,460	-6.9	0.0	100.0	-1.5	20.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027¹

Expanded Cash Income Level (thousands of 2017 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	750	1.2	6,100	0.0	190	0.0	5,910	0.0	3.1
10-20	1,560	2.4	19,840	0.2	-70	0.0	19,910	0.3	-0.4
20-30	2,290	3.5	31,710	0.5	490	0.0	31,220	0.6	1.6
30-40	2,490	3.9	44,090	0.7	1,680	0.1	42,410	0.9	3.8
40-50	2,860	4.4	56,880	1.1	3,720	0.3	53,160	1.3	6.5
50-75	8,070	12.5	79,230	4.3	7,230	1.8	72,000	5.1	9.1
75-100	8,570	13.3	110,590	6.4	13,370	3.5	97,220	7.2	12.1
100-200	24,030	37.2	177,800	29.0	29,690	22.0	148,120	30.9	16.7
200-500	11,380	17.6	350,210	27.0	76,840	27.0	273,370	27.0	21.9
500-1,000	1,390	2.1	834,840	7.8	234,070	10.0	600,770	7.2	28.0
More than 1,000	900	1.4	3,806,180	23.1	1,271,140	35.1	2,535,040	19.8	33.4
All	64,660	100.0	228,230	100.0	50,180	100.0	178,050	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 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	78.9	0.2	0.3	0.3	-30	2.3	0.0	-0.3	-0.3	-12.9
10-20	58.2	32.8	0.1	0.6	-10	0.6	-0.1	-2.8	-0.1	-11.9
20-30	57.0	38.0	0.1	2.2	-40	3.2	-0.1	-1.9	-0.1	-3.8
30-40	63.1	32.8	0.1	2.3	-50	-2.5	0.0	2.5	-0.1	4.1
40-50	65.6	31.9	0.2	4.1	-100	-2.3	0.0	4.8	-0.2	7.5
50-75	77.3	21.9	0.6	28.9	-400	-4.5	-0.3	16.6	-0.5	10.8
75-100	67.7	32.0	0.3	11.3	-280	-1.8	0.2	17.0	-0.3	14.3
100-200	42.3	57.5	-0.9	-50.9	1,170	3.9	2.3	37.1	0.7	19.0
200-500	58.2	41.8	0.7	11.5	-1,630	-2.2	0.1	14.2	-0.5	22.9
500-1,000	61.1	38.9	2.1	5.6	-11,890	-5.0	-0.1	2.9	-1.5	27.8
More than 1,000	88.9	8.7	9.3	83.7	-281,330	-18.7	-2.0	9.9	-6.2	27.0
All	63.0	33.3	0.4	100.0	-270	-2.7	0.0	100.0	-0.4	12.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027¹

Expanded Cash Income Level (thousands of 2017 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	770	3.1	8,360	0.3	-1,050	-0.3	9,410	0.4	-12.6
10-20	3,000	12.0	19,480	3.0	-2,300	-2.7	21,780	3.9	-11.8
20-30	3,950	15.8	31,430	6.4	-1,170	-1.8	32,590	7.7	-3.7
30-40	3,400	13.6	43,920	7.7	1,840	2.5	42,080	8.5	4.2
40-50	2,780	11.1	56,980	8.2	4,380	4.8	52,590	8.7	7.7
50-75	4,890	19.5	77,850	19.7	8,800	16.9	69,050	20.2	11.3
75-100	2,710	10.8	108,920	15.3	15,840	16.9	93,080	15.1	14.5
100-200	2,950	11.8	164,460	25.1	30,010	34.8	134,450	23.7	18.3
200-500	480	1.9	322,630	8.0	75,630	14.2	247,000	7.0	23.4
500-1,000	30	0.1	807,540	1.3	236,320	3.0	571,220	1.1	29.3
More than 1,000	20	0.1	4,545,440	4.7	1,506,890	11.9	3,038,550	3.7	33.2
All	25,020	100.0	77,090	100.0	10,180	100.0	66,910	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.
<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 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	80.2	0.5	0.3	0.0	-20	2.2	0.0	-0.1	-0.3	-14.0
10-20	58.8	33.7	0.1	0.0	-10	0.4	0.0	-0.5	-0.1	-12.6
20-30	49.7	44.9	0.0	0.0	10	-0.5	0.0	-0.4	0.0	-4.5
30-40	53.7	41.2	0.0	-0.1	10	1.0	0.0	0.3	0.0	2.5
40-50	52.8	44.1	-0.1	-0.1	20	0.6	0.1	0.9	0.0	7.1
50-75	60.1	38.6	0.1	0.7	-80	-1.0	0.1	3.5	-0.1	10.7
75-100	63.5	35.8	0.1	0.8	-130	-0.8	0.2	4.6	-0.1	13.6
100-200	53.4	46.4	-0.4	-8.0	540	1.8	1.5	23.4	0.3	17.6
200-500	24.4	75.3	-0.9	-17.4	2,490	3.2	2.2	28.3	0.7	22.9
500-1,000	64.7	35.2	2.3	11.9	-13,630	-5.7	-0.1	10.0	-1.6	26.8
More than 1,000	91.5	8.4	8.1	111.8	-204,100	-15.9	-4.0	30.1	-5.4	28.3
All	53.0	44.5	1.3	100.0	-1,750	-4.8	0.0	100.0	-1.0	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 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	1,100	2.0	8,070	0.1	-1,100	-0.1	9,170	0.1	-13.7
10-20	4,060	7.3	19,500	0.8	-2,440	-0.5	21,930	1.2	-12.5
20-30	5,370	9.6	31,480	1.8	-1,440	-0.4	32,920	2.3	-4.6
30-40	4,580	8.2	43,750	2.1	1,100	0.3	42,660	2.6	2.5
40-50	4,080	7.3	57,010	2.4	4,000	0.8	53,010	2.9	7.0
50-75	8,000	14.4	78,310	6.5	8,470	3.4	69,850	7.4	10.8
75-100	5,820	10.5	109,850	6.7	15,110	4.4	94,730	7.3	13.8
100-200	14,320	25.7	177,350	26.5	30,730	21.9	146,620	27.7	17.3
200-500	6,790	12.2	349,310	24.8	77,320	26.1	271,990	24.4	22.1
500-1,000	850	1.5	835,370	7.4	237,600	10.1	597,770	6.7	28.4
More than 1,000	530	1.0	3,814,030	21.2	1,285,070	34.1	2,528,960	17.8	33.7
All	55,700	100.0	172,060	100.0	36,130	100.0	135,930	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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 T17-0226
Unified Framework
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 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	31.2	0.8	0.4	0.0	-20	-16.8	0.0	0.0	-0.4	1.9
10-20	37.9	6.1	0.2	0.2	-40	-11.5	0.0	0.2	-0.2	1.5
20-30	52.9	6.3	0.3	0.6	-80	-13.1	0.0	0.6	-0.3	1.7
30-40	65.6	12.1	0.4	1.0	-180	-14.5	0.0	0.9	-0.4	2.4
40-50	70.6	15.9	0.6	1.1	-310	-12.3	0.0	1.2	-0.5	3.8
50-75	75.2	20.7	0.7	3.4	-510	-8.9	0.2	5.2	-0.7	6.7
75-100	74.1	24.0	0.9	3.9	-870	-7.3	0.5	7.4	-0.8	10.0
100-200	75.4	24.5	1.1	9.8	-1,540	-6.0	1.7	23.0	-0.9	14.0
200-500	69.3	30.6	2.3	11.7	-6,240	-8.1	1.1	19.9	-1.8	20.1
500-1,000	89.3	10.7	5.5	7.8	-33,210	-14.0	-0.1	7.2	-3.9	24.1
More than 1,000	93.5	6.5	10.6	60.1	-301,220	-21.0	-3.4	34.1	-7.0	26.5
All	64.1	15.5	2.6	100.0	-2,340	-13.1	0.0	100.0	-2.2	14.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 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	2,170	3.8	5,880	0.2	140	0.0	5,740	0.3	2.3
10-20	5,740	10.1	19,950	1.9	350	0.2	19,610	2.2	1.7
20-30	9,690	17.1	31,610	5.0	630	0.6	30,980	5.9	2.0
30-40	7,420	13.1	43,930	5.4	1,210	0.9	42,720	6.3	2.8
40-50	4,970	8.8	56,530	4.6	2,480	1.2	54,050	5.3	4.4
50-75	8,810	15.5	77,790	11.3	5,730	5.0	72,060	12.5	7.4
75-100	5,920	10.4	109,890	10.7	11,820	6.9	98,070	11.5	10.8
100-200	8,500	15.0	170,690	23.9	25,440	21.3	145,250	24.4	14.9
200-500	2,490	4.4	352,130	14.4	76,850	18.8	275,280	13.5	21.8
500-1,000	310	0.6	844,270	4.3	236,830	7.2	607,440	3.7	28.1
More than 1,000	270	0.5	4,285,170	18.7	1,435,750	37.5	2,849,410	14.9	33.5
All	56,780	100.0	107,160	100.0	17,880	100.0	89,280	100.0	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

* 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. Baseline is current law. Proposal would repeal individual and corporate AMT; personal exemptions; itemized deductions (except charitable and mortgage interest) and Pease limitation; certain business deductions and credits; and estate tax. Proposal would enact 3 individual tax rates of 12, 25, and 35 percent; increase standard deduction to \$24,000 married (\$12,000 single/\$18,000 head of household), indexed for inflation after 2018; increase non-refundable portion of child tax credit to \$1,500 (unindexed) and phaseout threshold for married couples to \$150,000 (unindexed); enact \$500 (unindexed) credit for non-child dependents; max tax rate of 25 percent on pass-through income; 20 percent corporate tax rate; expensing of equipment put in service through 12/31/22; territorial system with global reduced rate tax on foreign profits of U.S. multinationals; deemed repatriation over 8 years of accumulated untaxed pre-2018 earnings of CFCs, with reduced rates; index tax system using chain-weighted CPI.

<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.