

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

**Table T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	11,720	6.3	0.1	0.1	*	-0.1	6.6
10-20	19,720	10.6	-0.1	-0.3	10	0.1	3.9
20-30	23,050	12.4	-0.1	-0.8	20	0.1	4.8
30-40	17,940	9.6	0.0	-0.5	20	0.0	6.9
40-50	13,980	7.5	0.0	0.0	*	0.0	9.8
50-75	28,590	15.3	0.0	0.9	-20	0.0	12.8
75-100	18,870	10.1	0.1	2.9	-100	-0.1	14.9
100-200	35,420	19.0	0.1	11.2	-200	-0.1	17.8
200-500	13,520	7.2	0.3	16.7	-790	-0.2	22.2
500-1,000	1,580	0.8	0.5	7.8	-3,170	-0.4	27.9
More than 1,000	1,070	0.6	1.4	60.7	-36,260	-0.9	32.6
All	186,640	100.0	0.3	100.0	-340	-0.3	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). \* non-zero value rounded to zero; \*\* insufficient data  
Number of AMT Taxpayers (millions). Baseline: 5.6 Proposal: 6

(1) Calendar year. Baseline is current law. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.1	*	-0.7	0.0	0.1	-0.1	6.6
10-20	-0.1	-0.3	10	1.5	0.0	0.3	0.1	3.9
20-30	-0.1	-0.8	20	1.4	0.0	0.8	0.1	4.8
30-40	0.0	-0.5	20	0.6	0.0	1.2	0.0	6.9
40-50	0.0	0.0	*	0.0	0.0	1.7	0.0	9.8
50-75	0.0	0.9	-20	-0.2	0.1	6.1	0.0	12.8
75-100	0.1	2.9	-100	-0.6	0.1	6.6	-0.1	14.9
100-200	0.1	11.2	-200	-0.7	0.2	23.6	-0.1	17.8
200-500	0.3	16.7	-790	-1.0	0.1	22.5	-0.2	22.2
500-1,000	0.5	7.8	-3,170	-1.3	0.0	7.9	-0.4	27.9
More than 1,000	1.4	60.7	-36,260	-2.8	-0.4	29.2	-0.9	32.6
All	0.3	100.0	-340	-1.4	0.0	100.0	-0.3	19.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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	186,640	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). \* non-zero value rounded to zero; \*\* insufficient data

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 6

(1) Calendar year. Baseline is current law. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.2	*	-0.6	0.0	0.6	-0.1	8.5
10-20	0.0	-0.3	*	0.3	0.0	2.0	0.0	7.4
20-30	0.1	1.7	-20	-0.9	0.0	3.3	-0.1	6.9
30-40	0.1	3.4	-60	-1.6	0.0	3.8	-0.1	8.0
40-50	0.2	4.3	-100	-1.6	0.0	4.7	-0.2	11.2
50-75	0.2	8.5	-110	-0.9	0.1	16.0	-0.1	15.1
75-100	0.3	8.8	-240	-1.2	0.1	13.0	-0.2	18.2
100-200	0.4	21.8	-530	-1.5	0.1	25.8	-0.3	21.0
200-500	0.7	13.8	-1,720	-2.0	0.0	12.2	-0.5	24.8
500-1,000	0.8	3.2	-4,370	-1.7	0.0	3.3	-0.5	29.6
More than 1,000	2.0	33.3	-50,640	-3.8	-0.3	15.2	-1.3	33.4
All	0.4	100.0	-210	-1.8	0.0	100.0	-0.3	17.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	-0.4	0.0	0.0	0.0	3.0
10-20	-0.1	0.0	10	-13.9	0.0	0.0	0.1	-0.3
20-30	-0.2	-0.3	60	11.2	0.0	0.0	0.2	1.7
30-40	-0.2	-0.4	80	4.6	0.0	0.1	0.2	4.0
40-50	-0.1	-0.4	70	1.8	0.0	0.3	0.1	6.7
50-75	-0.1	-0.9	50	0.7	0.0	1.8	0.1	9.2
75-100	0.0	0.6	-30	-0.2	0.0	3.6	0.0	12.1
100-200	0.1	6.7	-120	-0.4	0.2	22.2	-0.1	16.6
200-500	0.3	17.5	-670	-0.9	0.1	27.1	-0.2	21.8
500-1,000	0.5	9.8	-3,090	-1.3	0.0	10.0	-0.4	27.7
More than 1,000	1.3	66.6	-32,510	-2.6	-0.4	34.7	-0.9	32.5
All	0.4	100.0	-680	-1.4	0.0	100.0	-0.3	21.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	-0.2	*	0.3	0.0	-0.3	0.0	-12.6
10-20	-0.2	8.7	50	-2.1	0.1	-2.6	0.2	-11.6
20-30	-0.5	41.6	170	-14.6	0.3	-1.5	0.5	-3.2
30-40	-0.5	46.3	220	12.0	0.3	2.7	0.5	4.7
40-50	-0.4	36.0	210	4.8	0.2	5.0	0.4	8.1
50-75	-0.2	36.6	120	1.4	0.1	17.0	0.2	11.5
75-100	0.0	6.0	40	0.2	-0.1	16.8	0.0	14.6
100-200	0.0	0.8	10	0.0	-0.2	34.5	0.0	18.3
200-500	0.2	-13.4	-460	-0.6	-0.2	14.0	-0.1	23.3
500-1,000	0.2	-2.4	-1,190	-0.5	0.0	2.9	-0.2	29.1
More than 1,000	1.6	-59.3	-47,990	-3.2	-0.5	11.4	-1.1	32.1
All	-0.1	100.0	70	0.6	0.0	100.0	0.1	13.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	*	0.2	0.0	-0.1	0.0	-13.7
10-20	-0.2	-1.6	50	-1.9	0.0	-0.5	0.2	-12.3
20-30	-0.5	-7.5	160	-11.4	0.0	-0.3	0.5	-4.0
30-40	-0.5	-8.5	220	19.9	0.1	0.3	0.5	3.0
40-50	-0.4	-7.4	210	5.4	0.1	0.9	0.4	7.4
50-75	-0.2	-10.2	150	1.8	0.1	3.4	0.2	11.0
75-100	-0.1	-3.7	70	0.5	0.1	4.4	0.1	13.8
100-200	0.0	-6.4	50	0.2	0.2	22.0	0.0	17.4
200-500	0.1	10.0	-170	-0.2	0.1	26.2	-0.1	22.1
500-1,000	0.2	10.3	-1,410	-0.6	0.0	10.1	-0.2	28.3
More than 1,000	1.1	123.5	-27,200	-2.1	-0.5	33.5	-0.7	33.0
All	0.2	100.0	-210	-0.6	0.0	100.0	-0.1	20.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027<sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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 T17-0272**  
**Senate Bill: The Tax Cuts and Jobs Act, As Ordered Reported by the Committee on Finance**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.1	0.1	-10	-6.1	0.0	0.0	-0.1	2.2
10-20	0.1	0.3	-20	-6.0	0.0	0.2	-0.1	1.6
20-30	0.2	1.4	-50	-8.3	0.0	0.6	-0.2	1.8
30-40	0.3	2.2	-110	-9.1	-0.1	0.8	-0.3	2.5
40-50	0.4	2.5	-190	-7.6	-0.1	1.2	-0.3	4.1
50-75	0.3	5.9	-250	-4.3	0.0	4.9	-0.3	7.1
75-100	0.4	6.0	-380	-3.2	0.0	6.9	-0.3	10.4
100-200	0.5	15.4	-670	-2.6	0.2	21.5	-0.4	14.5
200-500	0.9	15.7	-2,340	-3.0	0.1	18.9	-0.7	21.2
500-1,000	1.2	6.2	-7,350	-3.1	0.0	7.3	-0.9	27.2
More than 1,000	2.1	43.3	-60,360	-4.2	-0.2	37.3	-1.4	32.1
All	0.7	100.0	-650	-3.6	0.0	100.0	-0.6	16.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2027 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	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. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<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) 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.

(4) 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.