

Table T18-0005
Impact on the Tax Benefit of the Itemized Deduction for State and Local Taxes (SALT) of H.R.1, The Tax Cuts and Jobs Act (TCJA)
By Expanded Cash Income Level, 2018¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-TCJA Law						Current Law					
	Number (thousands)	Percent of total	Tax Units with a Benefit from SALT Deduction		Tax Benefit of SALT Deduction				Tax Units with a Benefit from SALT Deduction		Tax Benefit of SALT Deduction			
					For Tax Units with a Benefit		For All Tax Units				For Tax Units with a Benefit		For All Tax Units	
			Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income	Number (thousands)	Percent within Class	Average (\$)	As Percent of After-Tax Income	Average (\$)	As Percent of After-Tax Income
Less than 10	13,260	7.5	*	**	*	**	*	**	*	**	*	**	*	**
10-20	23,850	13.5	100	0.4	150	1.0	*	**	30	0.1	100	0.7	*	**
20-30	22,240	12.6	460	2.1	190	0.8	*	**	120	0.5	200	0.9	*	**
30-40	16,640	9.5	910	5.5	330	1.0	20	0.1	270	1.6	230	0.7	*	**
40-50	13,220	7.5	1,490	11.3	360	0.9	40	0.1	450	3.4	290	0.7	10	*
50-75	24,450	13.9	5,320	21.8	570	1.0	120	0.2	1,550	6.3	470	0.8	30	0.1
75-100	16,650	9.5	5,910	35.5	920	1.2	330	0.4	2,110	12.7	720	1.0	90	0.1
100-200	30,860	17.5	18,560	60.1	1,550	1.3	930	0.8	6,980	22.6	1,090	0.9	250	0.2
200-500	11,640	6.6	9,800	84.2	2,930	1.3	2,470	1.1	5,410	46.5	1,690	0.7	790	0.3
500-1,000	1,530	0.9	1,370	89.5	9,180	1.8	8,200	1.6	1,090	71.2	2,770	0.5	1,970	0.4
More than 1,000	670	0.4	610	91.0	51,670	2.4	46,460	2.2	520	77.6	3,090	0.1	2,390	0.1
All	176,100	100.0	44,530	25.3	2,490	1.5	630	0.9	18,520	10.5	1,290	0.6	140	0.2

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

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

(1) Calendar year. Current law includes the provisions in H.R.1, The Tax Cuts and Jobs Act, signed by the President on December 22, 2017. Excludes effects of repealing the ACA's Individual Shared Responsibility Payment (i.e., individual mandate).

(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>