

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

Table T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	13,260	7.5	0.0	0.0	*	0.0	7.1
10-20	23,850	13.5	0.2	0.4	-30	-0.2	3.3
20-30	22,240	12.6	0.6	1.4	-140	-0.5	4.6
30-40	16,640	9.5	0.9	2.3	-300	-0.9	7.4
40-50	13,220	7.5	1.2	2.9	-480	-1.0	9.7
50-75	24,450	13.9	1.4	8.2	-740	-1.2	12.2
75-100	16,650	9.5	1.4	8.1	-1,080	-1.2	14.5
100-200	30,860	17.5	1.6	25.8	-1,850	-1.3	17.3
200-500	11,640	6.6	2.4	27.8	-5,280	-1.8	21.0
500-1,000	1,530	0.9	3.5	12.0	-17,340	-2.5	25.4
More than 1,000	670	0.4	2.0	12.8	-41,910	-1.3	31.8
All	176,100	100.0	1.7	100.0	-1,260	-1.4	18.4

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: 5.2 Proposal: 0.2

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero. Also includes certain other non-corporate business provisions.

<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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	*	-0.2	0.0	0.2	0.0	7.1
10-20	0.2	0.4	-30	-6.1	0.0	0.4	-0.2	3.3
20-30	0.6	1.4	-140	-10.5	0.0	0.9	-0.5	4.6
30-40	0.9	2.3	-300	-10.4	-0.1	1.5	-0.9	7.4
40-50	1.2	2.9	-480	-9.7	-0.1	2.0	-1.0	9.7
50-75	1.4	8.2	-740	-8.8	-0.1	6.3	-1.2	12.2
75-100	1.4	8.1	-1,080	-7.7	-0.1	7.2	-1.2	14.5
100-200	1.6	25.8	-1,850	-7.0	0.0	25.5	-1.3	17.3
200-500	2.4	27.8	-5,280	-8.0	-0.3	23.9	-1.8	21.0
500-1,000	3.5	12.0	-17,340	-9.0	-0.2	9.0	-2.5	25.4
More than 1,000	2.0	12.8	-41,910	-3.9	0.7	23.0	-1.3	31.8
All	1.7	100.0	-1,260	-6.9	0.0	100.0	-1.4	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,260	7.5	5,690	0.5	400	0.2	5,290	0.5	7.1
10-20	23,850	13.5	15,470	2.3	540	0.4	14,930	2.7	3.5
20-30	22,240	12.6	25,360	3.5	1,310	0.9	24,050	4.1	5.2
30-40	16,640	9.5	35,510	3.7	2,930	1.5	32,590	4.2	8.2
40-50	13,220	7.5	45,880	3.8	4,920	2.0	40,960	4.2	10.7
50-75	24,450	13.9	63,030	9.5	8,420	6.4	54,620	10.3	13.4
75-100	16,650	9.5	88,640	9.1	13,910	7.2	74,730	9.6	15.7
100-200	30,860	17.5	142,160	27.1	26,490	25.5	115,680	27.5	18.6
200-500	11,640	6.6	291,480	21.0	66,470	24.1	225,010	20.2	22.8
500-1,000	1,530	0.9	691,460	6.5	193,270	9.2	498,190	5.9	28.0
More than 1,000	670	0.4	3,208,090	13.4	1,062,770	22.3	2,145,320	11.1	33.1
All	176,100	100.0	91,930	100.0	18,210	100.0	73,730	100.0	19.8

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: 5.2 Proposal: 0.2

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero.

Also includes certain other non-corporate business provisions.

<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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	0.1	0.0	0.8	0.0	8.6
10-20	0.2	1.6	-30	-3.2	0.0	2.4	-0.2	6.0
20-30	0.4	3.8	-90	-4.2	0.0	4.1	-0.3	7.9
30-40	0.7	6.0	-210	-5.5	-0.1	5.0	-0.6	10.5
40-50	1.0	8.2	-400	-6.4	-0.1	5.8	-0.9	12.6
50-75	1.4	24.2	-720	-7.0	-0.4	15.5	-1.1	15.2
75-100	1.5	17.6	-1,030	-6.0	-0.2	13.4	-1.2	18.4
100-200	1.4	26.3	-1,430	-4.9	-0.1	24.9	-1.1	20.8
200-500	1.2	9.2	-2,540	-3.5	0.1	12.2	-0.9	24.5
500-1,000	0.5	1.0	-2,630	-1.3	0.1	3.9	-0.4	29.4
More than 1,000	0.9	3.8	-16,960	-1.5	0.4	11.8	-0.6	35.7
All	1.0	100.0	-400	-4.6	0.0	100.0	-0.8	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,640	12.9	5,650	1.5	490	0.7	5,160	1.7	8.6
10-20	18,920	21.0	15,370	6.7	950	2.3	14,420	7.7	6.2
20-30	15,320	17.0	25,280	9.0	2,070	4.1	23,210	10.0	8.2
30-40	10,000	11.1	35,430	8.2	3,930	5.1	31,500	8.9	11.1
40-50	7,390	8.2	45,850	7.9	6,180	5.9	39,670	8.3	13.5
50-75	12,030	13.4	62,600	17.4	10,220	15.9	52,380	17.8	16.3
75-100	6,070	6.7	88,060	12.4	17,230	13.5	70,830	12.1	19.6
100-200	6,540	7.3	135,190	20.5	29,500	25.0	105,690	19.5	21.8
200-500	1,280	1.4	285,340	8.5	72,500	12.0	212,840	7.7	25.4
500-1,000	140	0.2	689,700	2.3	205,320	3.7	484,380	1.9	29.8
More than 1,000	80	0.1	3,052,600	5.6	1,106,130	11.4	1,946,470	4.4	36.2
All	90,040	100.0	47,960	100.0	8,580	100.0	39,380	100.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero. Also includes certain other non-corporate business provisions.

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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) 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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	*	-2.7	0.0	0.0	-0.1	2.4
10-20	0.1	0.0	-20	-25.2	0.0	0.0	-0.1	0.3
20-30	0.4	0.2	-100	-42.4	0.0	0.0	-0.4	0.5
30-40	0.6	0.4	-210	-17.5	0.0	0.1	-0.6	2.8
40-50	0.8	0.6	-350	-12.0	0.0	0.4	-0.8	5.5
50-75	1.0	2.6	-570	-9.3	0.0	2.1	-0.9	8.7
75-100	1.3	5.0	-1,020	-8.9	-0.1	4.1	-1.1	11.7
100-200	1.7	26.3	-1,970	-7.7	-0.1	25.2	-1.4	16.3
200-500	2.5	34.7	-5,680	-8.6	-0.4	29.4	-1.9	20.5
500-1,000	3.8	15.9	-19,170	-10.0	-0.3	11.5	-2.8	25.0
More than 1,000	2.2	16.0	-46,000	-4.5	0.8	27.0	-1.5	31.3
All	2.0	100.0	-2,720	-7.4	0.0	100.0	-1.6	19.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	740	1.2	5,140	0.0	130	0.0	5,020	0.1	2.5
10-20	1,610	2.7	15,900	0.3	60	0.0	15,840	0.3	0.4
20-30	2,600	4.4	25,720	0.7	240	0.0	25,480	0.8	0.9
30-40	2,710	4.5	35,680	1.0	1,200	0.2	34,480	1.2	3.4
40-50	2,780	4.7	46,020	1.3	2,880	0.4	43,150	1.5	6.3
50-75	7,490	12.6	63,960	4.7	6,100	2.1	57,860	5.4	9.5
75-100	7,960	13.3	89,310	7.0	11,480	4.2	77,840	7.7	12.9
100-200	21,590	36.2	145,310	30.8	25,610	25.3	119,700	32.3	17.6
200-500	9,900	16.6	293,310	28.5	65,740	29.8	227,570	28.1	22.4
500-1,000	1,340	2.3	691,840	9.1	191,900	11.8	499,940	8.4	27.7
More than 1,000	560	1.0	3,100,340	17.2	1,016,570	26.2	2,083,770	14.7	32.8
All	59,680	100.0	170,910	100.0	36,650	100.0	134,270	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero. Also includes certain other non-corporate business provisions.

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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) 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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.1	-20	2.8	-0.1	-0.4	-0.3	-10.7
10-20	0.3	0.9	-60	3.1	-0.6	-3.9	-0.4	-12.2
20-30	1.3	6.8	-350	29.8	-1.3	-3.9	-1.4	-6.0
30-40	1.8	10.9	-620	-52.8	-1.1	1.3	-1.7	1.6
40-50	1.9	11.0	-830	-25.5	-0.8	4.3	-1.8	5.3
50-75	2.0	23.4	-1,110	-16.0	-0.8	16.4	-1.8	9.3
75-100	1.9	15.7	-1,420	-10.9	0.2	17.1	-1.6	13.2
100-200	1.8	21.7	-1,920	-7.6	1.6	35.5	-1.4	17.5
200-500	1.6	5.7	-3,260	-5.2	1.0	13.9	-1.2	22.5
500-1,000	0.6	0.4	-2,820	-1.4	0.4	3.9	-0.4	28.2
More than 1,000	1.4	3.5	-50,640	-2.9	1.4	15.7	-1.0	32.3
All	1.7	100.0	-870	-11.8	0.0	100.0	-1.5	11.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	3.2	6,870	0.4	-710	-0.3	7,580	0.5	-10.4
10-20	3,040	13.1	15,830	3.5	-1,870	-3.3	17,710	4.5	-11.8
20-30	3,950	17.0	25,440	7.4	-1,170	-2.7	26,600	8.8	-4.6
30-40	3,570	15.4	35,580	9.3	1,170	2.4	34,410	10.3	3.3
40-50	2,710	11.7	45,800	9.1	3,240	5.1	42,570	9.7	7.1
50-75	4,270	18.3	62,610	19.6	6,960	17.2	55,650	19.9	11.1
75-100	2,240	9.6	87,850	14.4	13,010	16.9	74,840	14.1	14.8
100-200	2,300	9.9	133,840	22.5	25,400	33.9	108,440	20.9	19.0
200-500	350	1.5	265,510	6.9	63,100	12.9	202,410	6.0	23.8
500-1,000	30	0.1	685,500	1.6	195,800	3.5	489,710	1.3	28.6
More than 1,000	10	0.1	5,257,670	5.4	1,746,460	14.3	3,511,210	4.2	33.2
All	23,270	100.0	58,680	100.0	7,400	100.0	51,280	100.0	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). * non-zero value rounded to zero; ** insufficient data

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero. Also includes certain other non-corporate business provisions.

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(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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	-20	2.9	0.0	-0.1	-0.3	-11.8
10-20	0.4	0.3	-70	3.5	-0.1	-0.7	-0.4	-12.9
20-30	1.1	1.5	-300	23.1	-0.2	-0.8	-1.2	-6.3
30-40	1.6	2.4	-560	-83.0	-0.2	0.1	-1.6	0.3
40-50	1.8	2.7	-780	-27.6	-0.2	0.7	-1.7	4.5
50-75	1.8	6.6	-1,030	-15.5	-0.3	3.4	-1.6	8.9
75-100	1.8	6.3	-1,370	-11.0	-0.1	4.8	-1.5	12.4
100-200	1.8	23.3	-2,120	-8.3	0.1	24.5	-1.5	16.3
200-500	2.7	30.7	-6,040	-9.2	-0.2	28.9	-2.1	20.5
500-1,000	3.7	13.0	-18,430	-9.5	-0.1	11.7	-2.7	25.4
More than 1,000	2.3	14.1	-48,230	-4.7	1.2	27.3	-1.5	31.5
All	2.2	100.0	-2,190	-8.7	0.0	100.0	-1.7	18.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,140	2.1	6,650	0.1	-760	-0.1	7,410	0.2	-11.4
10-20	4,310	8.1	15,830	1.0	-1,970	-0.6	17,800	1.4	-12.5
20-30	5,900	11.0	25,500	2.2	-1,300	-0.6	26,800	2.9	-5.1
30-40	4,970	9.3	35,570	2.6	680	0.3	34,900	3.2	1.9
40-50	4,080	7.6	45,940	2.8	2,830	0.9	43,120	3.3	6.2
50-75	7,500	14.0	63,130	7.0	6,620	3.7	56,510	7.9	10.5
75-100	5,380	10.1	88,910	7.1	12,400	4.9	76,510	7.6	14.0
100-200	12,810	24.0	144,620	27.5	25,730	24.4	118,900	28.2	17.8
200-500	5,940	11.1	291,760	25.7	65,960	29.0	225,800	24.9	22.6
500-1,000	820	1.5	692,280	8.4	194,580	11.8	497,710	7.6	28.1
More than 1,000	340	0.6	3,141,940	15.9	1,036,460	26.2	2,105,480	13.3	33.0
All	53,430	100.0	126,320	100.0	25,290	100.0	101,040	100.0	20.0

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 pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero.

Also includes certain other non-corporate business provisions.

<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 T18-0020
Individual Income Tax Provisions in The Tax Cuts and Jobs Act (TCJA)
Baseline: Pre-TCJA Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0	-0.4	0.0	0.0	0.0	1.7
10-20	0.0	0.1	*	-1.2	0.0	0.3	0.0	1.5
20-30	0.0	0.2	-10	-1.4	0.0	0.8	0.0	2.4
30-40	0.1	0.5	-40	-3.3	0.0	1.0	-0.1	3.3
40-50	0.3	1.2	-120	-4.9	0.0	1.4	-0.3	4.9
50-75	0.6	6.5	-370	-7.8	-0.1	4.9	-0.6	7.0
75-100	1.1	10.6	-870	-8.9	-0.2	6.9	-1.0	10.1
100-200	1.6	32.4	-1,830	-8.3	-0.6	22.8	-1.3	14.6
200-500	2.2	27.1	-4,990	-7.6	-0.4	21.0	-1.7	20.5
500-1,000	3.5	14.0	-17,570	-9.1	-0.3	8.8	-2.5	25.1
More than 1,000	1.1	11.2	-25,800	-2.2	1.2	31.4	-0.7	32.7
All	1.2	100.0	-790	-6.0	0.0	100.0	-1.0	15.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,940	4.4	5,390	0.3	90	0.0	5,300	0.4	1.8
10-20	7,590	17.3	15,940	3.5	240	0.3	15,700	4.1	1.5
20-30	7,360	16.7	25,200	5.3	610	0.8	24,590	6.2	2.4
30-40	4,590	10.5	35,400	4.7	1,220	1.0	34,180	5.4	3.4
40-50	3,460	7.9	45,710	4.5	2,360	1.4	43,350	5.1	5.2
50-75	5,990	13.6	62,870	10.8	4,800	5.0	58,070	11.9	7.6
75-100	4,210	9.6	88,450	10.7	9,810	7.1	78,640	11.4	11.1
100-200	6,110	13.9	139,530	24.4	22,170	23.4	117,370	24.6	15.9
200-500	1,880	4.3	296,830	15.9	65,940	21.4	230,890	14.9	22.2
500-1,000	280	0.6	697,210	5.5	192,490	9.1	504,720	4.8	27.6
More than 1,000	150	0.3	3,489,130	14.9	1,167,410	30.2	2,321,720	11.9	33.5
All	43,950	100.0	79,580	100.0	13,180	100.0	66,400	100.0	16.6

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 pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JCX-67-17, Section I. Individual Tax Reform, with the exception of increase in estate tax exemption level and reduce ACA individual shared responsibility payment to zero.

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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) 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.