

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

**Table T18-0021**  
**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 Percentile, 2018 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	48,780	27.7	0.3	0.9	-40	-0.3	3.8
Second Quintile	38,760	22.0	1.0	5.6	-320	-0.9	7.8
Middle Quintile	34,290	19.5	1.4	12.2	-780	-1.2	12.6
Fourth Quintile	28,870	16.4	1.6	19.4	-1,480	-1.3	16.0
Top Quintile	24,300	13.8	2.2	63.6	-5,790	-1.7	23.8
All	176,100	100.0	1.7	100.0	-1,260	-1.4	18.4
<b>Addendum</b>							
80-90	12,490	7.1	1.7	13.7	-2,430	-1.3	18.8
90-95	6,020	3.4	1.7	9.5	-3,500	-1.4	20.6
95-99	4,650	2.6	3.4	23.5	-11,190	-2.5	22.7
Top 1 Percent	1,140	0.7	2.2	16.8	-32,650	-1.5	31.1
Top 0.1 Percent	120	0.1	1.3	4.7	-89,060	-0.8	32.5

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) 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 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(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 T18-0021**  
**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 Percentile, 2018 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.3	0.9	-40	-6.6	0.0	0.9	-0.3	3.8
Second Quintile	1.0	5.6	-320	-10.1	-0.1	3.7	-0.9	7.8
Middle Quintile	1.4	12.2	-780	-8.5	-0.2	9.7	-1.2	12.6
Fourth Quintile	1.6	19.4	-1,480	-7.4	-0.1	18.0	-1.3	16.0
Top Quintile	2.2	63.6	-5,790	-6.5	0.3	67.4	-1.7	23.8
All	1.7	100.0	-1,260	-6.9	0.0	100.0	-1.4	18.4
<b>Addendum</b>								
80-90	1.7	13.7	-2,430	-6.6	0.0	14.3	-1.3	18.8
90-95	1.7	9.5	-3,500	-6.1	0.1	10.8	-1.4	20.6
95-99	3.4	23.5	-11,190	-10.1	-0.6	15.6	-2.5	22.7
Top 1 Percent	2.2	16.8	-32,650	-4.5	0.7	26.7	-1.5	31.1
Top 0.1 Percent	1.3	4.7	-89,060	-2.5	0.6	13.4	-0.8	32.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	48,780	27.7	14,600	4.4	600	0.9	14,000	5.3	4.1
Second Quintile	38,760	22.0	36,370	8.7	3,150	3.8	33,220	9.9	8.7
Middle Quintile	34,290	19.5	66,960	14.2	9,250	9.9	57,720	15.2	13.8
Fourth Quintile	28,870	16.4	115,950	20.7	20,070	18.1	95,880	21.3	17.3
Top Quintile	24,300	13.8	347,920	52.2	88,600	67.2	259,330	48.5	25.5
All	176,100	100.0	91,930	100.0	18,210	100.0	73,730	100.0	19.8
<b>Addendum</b>									
80-90	12,490	7.1	182,130	14.1	36,650	14.3	145,480	14.0	20.1
90-95	6,020	3.4	259,830	9.7	57,020	10.7	202,820	9.4	21.9
95-99	4,650	2.6	440,180	12.7	111,040	16.1	329,140	11.8	25.2
Top 1 Percent	1,140	0.7	2,250,600	15.9	732,060	26.1	1,518,530	13.4	32.5
Top 0.1 Percent	120	0.1	10,609,590	7.6	3,541,010	12.8	7,068,580	6.3	33.4

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.

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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 breaks are (in 2017 dollars): 20% \$25,000; 40% \$48,600; 60% \$86,100; 80% \$149,400; 90% \$216,800; 95% \$307,900; 99% \$732,800; 99.9% \$3,439,900.

(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 T18-0021**  
**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 Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.5	1.1	-60	-54.1	-0.1	0.1	-0.5	0.4	
Second Quintile	1.0	4.9	-290	-12.6	-0.2	2.5	-0.9	6.3	
Middle Quintile	1.3	10.2	-640	-8.7	-0.2	7.9	-1.1	11.5	
Fourth Quintile	1.5	18.9	-1,280	-7.6	-0.1	17.0	-1.3	15.5	
Top Quintile	2.1	66.5	-4,720	-6.4	0.4	72.2	-1.6	23.5	
All	1.7	100.0	-1,260	-6.9	0.0	100.0	-1.4	18.4	
<b>Addendum</b>									
80-90	1.6	14.7	-2,050	-6.6	0.1	15.4	-1.3	18.6	
90-95	1.9	11.4	-3,210	-6.6	0.0	12.0	-1.5	20.5	
95-99	3.0	22.6	-8,360	-9.0	-0.4	17.1	-2.2	22.6	
Top 1 Percent	2.2	17.8	-28,310	-4.5	0.7	27.8	-1.5	30.8	
Top 0.1 Percent	1.3	5.0	-80,560	-2.6	0.6	14.0	-0.9	32.5	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	39,180	22.3	13,630	3.3	110	0.1	13,520	4.1	0.8
Second Quintile	37,020	21.0	32,000	7.3	2,310	2.7	29,690	8.5	7.2
Middle Quintile	35,060	19.9	58,430	12.7	7,360	8.0	51,080	13.8	12.6
Fourth Quintile	32,600	18.5	100,930	20.3	16,880	17.2	84,050	21.1	16.7
Top Quintile	31,130	17.7	294,310	56.6	73,970	71.8	220,340	52.8	25.1
All	#####	100.0	91,930	100.0	18,210	100.0	73,730	100.0	19.8
<b>Addendum</b>									
80-90	15,920	9.0	155,450	15.3	30,960	15.4	124,490	15.3	19.9
90-95	7,840	4.5	221,670	10.7	48,740	11.9	172,920	10.4	22.0
95-99	5,990	3.4	376,890	13.9	93,360	17.4	283,530	13.1	24.8
Top 1 Percent	1,390	0.8	1,940,660	16.6	626,030	27.1	1,314,620	14.1	32.3
Top 0.1 Percent	140	0.1	9,276,300	7.9	3,098,910	13.4	6,177,400	6.6	33.4

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.

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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 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T18-0021**  
**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 Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.2	1.6	-20	-3.3	0.0	2.2	-0.2	5.8
Second Quintile	0.4	5.9	-90	-4.4	0.0	6.1	-0.4	7.9
Middle Quintile	1.0	18.3	-360	-6.1	-0.2	13.7	-0.8	12.7
Fourth Quintile	1.4	30.8	-850	-6.5	-0.4	21.3	-1.2	16.8
Top Quintile	1.2	45.3	-1,690	-3.7	0.5	56.4	-0.9	24.0
All	1.0	100.0	-400	-4.6	0.0	100.0	-0.8	17.1
<b>Addendum</b>								
80-90	1.4	18.7	-1,230	-5.3	-0.1	16.1	-1.1	19.8
90-95	1.4	11.1	-1,670	-4.7	0.0	10.8	-1.1	21.5
95-99	1.2	10.0	-2,340	-3.7	0.1	12.7	-0.9	23.8
Top 1 Percent	0.8	5.6	-6,870	-1.6	0.5	16.8	-0.5	33.4
Top 0.1 Percent	0.7	2.3	-27,410	-1.3	0.3	8.3	-0.5	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	26,620	29.6	10,700	6.6	640	2.2	10,060	7.6	6.0
Second Quintile	22,430	24.9	25,270	13.1	2,100	6.1	23,170	14.7	8.3
Middle Quintile	17,990	20.0	44,230	18.4	5,960	13.9	38,270	19.4	13.5
Fourth Quintile	12,850	14.3	72,790	21.7	13,040	21.7	59,740	21.7	17.9
Top Quintile	9,550	10.6	181,610	40.1	45,270	55.9	136,340	36.7	24.9
All	90,040	100.0	47,960	100.0	8,580	100.0	39,380	100.0	17.9
<b>Addendum</b>									
80-90	5,380	6.0	111,500	13.9	23,350	16.3	88,150	13.4	20.9
90-95	2,360	2.6	157,050	8.6	35,390	10.8	121,660	8.1	22.5
95-99	1,520	1.7	258,310	9.1	63,920	12.5	194,390	8.3	24.8
Top 1 Percent	290	0.3	1,292,820	8.6	439,100	16.3	853,730	6.9	34.0
Top 0.1 Percent	30	0.0	5,871,560	4.0	2,097,810	8.0	3,773,750	3.1	35.7

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) 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 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T18-0021**  
**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 Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.5	0.3	-110	61.8	0.0	-0.1	-0.5	-1.4	
Second Quintile	1.1	2.0	-460	-14.9	-0.1	0.9	-1.0	5.8	
Middle Quintile	1.3	6.1	-870	-9.5	-0.1	4.6	-1.1	10.6	
Fourth Quintile	1.5	16.0	-1,590	-8.0	-0.1	14.7	-1.3	14.7	
Top Quintile	2.4	77.3	-6,330	-7.2	0.2	79.6	-1.8	23.3	
All	2.0	100.0	-2,720	-7.4	0.0	100.0	-1.6	19.9	
<b>Addendum</b>									
80-90	1.7	14.8	-2,520	-7.1	0.0	15.4	-1.4	18.1	
90-95	2.0	12.3	-3,980	-7.2	0.0	12.8	-1.6	20.2	
95-99	3.4	28.0	-10,730	-10.3	-0.6	19.6	-2.5	22.2	
Top 1 Percent	2.5	22.2	-34,670	-5.3	0.7	31.9	-1.7	30.3	
Top 0.1 Percent	1.5	6.0	-98,910	-3.0	0.7	15.4	-1.0	32.2	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	4,940	8.3	20,510	1.0	-170	0.0	20,680	1.3	-0.8
Second Quintile	6,900	11.6	45,500	3.1	3,100	1.0	42,400	3.7	6.8
Middle Quintile	11,360	19.0	77,740	8.7	9,120	4.7	68,620	9.7	11.7
Fourth Quintile	16,300	27.3	123,430	19.7	19,780	14.8	103,650	21.1	16.0
Top Quintile	19,780	33.2	349,730	67.8	87,820	79.4	261,910	64.7	25.1
All	59,680	100.0	170,910	100.0	36,650	100.0	134,270	100.0	21.4
<b>Addendum</b>									
80-90	9,500	15.9	181,610	16.9	35,290	15.3	146,320	17.3	19.4
90-95	5,020	8.4	254,180	12.5	55,420	12.7	198,760	12.5	21.8
95-99	4,230	7.1	422,820	17.5	104,580	20.2	318,240	16.8	24.7
Top 1 Percent	1,040	1.7	2,054,280	20.9	657,530	31.2	1,396,750	18.1	32.0
Top 0.1 Percent	100	0.2	9,902,920	9.5	3,284,350	14.7	6,618,570	8.1	33.2

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

(1) Calendar year. Baseline is pre-TCJA law. Includes provisions with non-negligible revenue effects listed in JX-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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(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 T18-0021**  
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**Baseline: Pre-TCJA Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.8	6.4	-180	10.5	-1.8	-9.0	-0.9	-9.5	
Second Quintile	2.0	26.3	-750	-36.7	-2.4	6.1	-1.9	3.2	
Middle Quintile	2.0	27.9	-1,160	-14.1	-0.6	22.8	-1.7	10.5	
Fourth Quintile	1.8	21.5	-1,600	-8.9	0.9	29.5	-1.5	15.6	
Top Quintile	1.5	17.9	-2,900	-4.5	3.9	50.6	-1.1	24.0	
All	1.7	100.0	-870	-11.8	0.0	100.0	-1.5	11.1	
<b>Addendum</b>									
80-90	1.7	7.9	-2,110	-6.5	0.9	15.2	-1.4	19.7	
90-95	1.7	4.4	-2,740	-5.8	0.6	9.6	-1.3	21.0	
95-99	1.0	1.7	-2,520	-2.8	0.7	8.0	-0.7	24.9	
Top 1 Percent	1.4	3.9	-27,260	-2.9	1.6	17.8	-0.9	31.8	
Top 0.1 Percent	1.3	2.4	-148,050	-2.6	1.2	12.2	-0.9	32.8	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,240	31.1	19,740	10.5	-1,710	-7.2	21,450	13.0	-8.6
Second Quintile	7,100	30.5	40,380	21.0	2,050	8.5	38,330	22.8	5.1
Middle Quintile	4,900	21.1	67,110	24.1	8,230	23.4	58,880	24.2	12.3
Fourth Quintile	2,730	11.8	104,730	21.0	17,980	28.5	86,750	19.9	17.2
Top Quintile	1,250	5.4	255,750	23.5	64,230	46.7	191,520	20.1	25.1
All	23,270	100.0	58,680	100.0	7,400	100.0	51,280	100.0	12.6
<b>Addendum</b>									
80-90	760	3.3	154,240	8.6	32,420	14.3	121,830	7.8	21.0
90-95	330	1.4	212,090	5.1	47,340	9.0	164,760	4.5	22.3
95-99	140	0.6	354,670	3.6	90,960	7.2	263,710	3.0	25.7
Top 1 Percent	30	0.1	2,924,730	6.3	956,790	16.2	1,967,950	4.8	32.7
Top 0.1 Percent	*	0.0	16,886,040	4.1	5,678,120	11.0	11,207,920	3.1	33.6

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.

<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 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T18-0021**  
**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 Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.8	1.8	-180	11.0	-0.3	-1.7	-0.9	-8.8	
Second Quintile	1.8	7.5	-760	-31.3	-0.5	1.6	-1.7	3.8	
Middle Quintile	1.9	11.9	-1,290	-12.5	-0.4	7.9	-1.6	11.3	
Fourth Quintile	1.8	17.2	-1,980	-8.4	0.0	17.7	-1.5	15.9	
Top Quintile	2.6	62.6	-7,720	-7.4	1.0	74.4	-1.9	24.2	
All	2.2	100.0	-2,190	-8.7	0.0	100.0	-1.7	18.3	
<b>Addendum</b>									
80-90	1.9	12.3	-3,020	-7.2	0.2	15.1	-1.5	19.0	
90-95	2.4	11.2	-5,510	-8.3	0.1	11.7	-1.9	20.9	
95-99	3.8	22.5	-14,130	-10.9	-0.4	17.5	-2.8	23.3	
Top 1 Percent	2.4	16.5	-40,610	-5.0	1.2	30.1	-1.6	31.1	
Top 0.1 Percent	1.5	4.7	-114,950	-3.0	0.9	14.6	-1.0	32.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,400	21.3	20,690	3.5	-1,650	-1.4	22,330	4.7	-8.0
Second Quintile	11,420	21.4	44,460	7.5	2,440	2.1	42,020	8.9	5.5
Middle Quintile	10,780	20.2	80,050	12.8	10,360	8.3	69,690	13.9	12.9
Fourth Quintile	10,130	19.0	135,440	20.3	23,490	17.6	111,950	21.0	17.3
Top Quintile	9,470	17.7	400,530	56.2	104,660	73.3	295,870	51.9	26.1
All	53,430	100.0	126,320	100.0	25,290	100.0	101,040	100.0	20.0
<b>Addendum</b>									
80-90	4,750	8.9	205,550	14.5	42,140	14.8	163,410	14.4	20.5
90-95	2,380	4.5	291,900	10.3	66,440	11.7	225,460	9.9	22.8
95-99	1,860	3.5	497,660	13.7	130,130	17.9	367,530	12.7	26.2
Top 1 Percent	480	0.9	2,510,160	17.7	820,230	28.9	1,689,920	14.9	32.7
Top 0.1 Percent	50	0.1	11,647,050	8.3	3,848,010	13.7	7,799,040	7.0	33.0

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 JX-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) 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 2017 dollars): 20% \$17,500; 40% \$32,200; 60% \$55,400; 80% \$91,100; 90% \$130,800; 95% \$183,600; 99% \$422,500; 99.9% \$1,969,200.

(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 T18-0021**  
**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 Percentile Adjusted for Family Size, 2018 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	0.0	0.1	*	-2.1	0.0	0.3	0.0	1.5	
Second Quintile	0.1	0.5	-20	-2.4	0.1	1.4	-0.1	2.4	
Middle Quintile	0.4	5.5	-200	-6.6	0.0	4.9	-0.4	5.4	
Fourth Quintile	1.2	21.3	-970	-9.3	-0.5	13.2	-1.1	10.4	
Top Quintile	1.8	76.2	-3,970	-5.7	0.2	79.7	-1.4	22.8	
All	1.2	100.0	-790	-6.0	0.0	100.0	-1.0	15.6	
<b>Addendum</b>									
80-90	1.7	18.8	-1,930	-8.3	-0.3	13.1	-1.4	15.2	
90-95	1.6	12.0	-2,590	-6.8	-0.1	10.5	-1.3	18.0	
95-99	2.5	24.6	-6,460	-8.2	-0.4	17.4	-1.9	21.3	
Top 1 Percent	1.6	20.8	-20,290	-3.3	1.1	38.7	-1.1	31.3	
Top 0.1 Percent	0.6	3.9	-32,790	-1.1	1.1	21.5	-0.4	33.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2018 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,760	17.7	12,910	2.9	200	0.3	12,710	3.4	1.6
Second Quintile	12,000	27.3	27,010	9.3	650	1.4	26,360	10.8	2.4
Middle Quintile	9,540	21.7	51,560	14.1	2,980	4.9	48,580	15.9	5.8
Fourth Quintile	7,630	17.4	90,370	19.7	10,370	13.7	80,010	20.9	11.5
Top Quintile	6,630	15.1	287,440	54.5	69,460	79.4	217,980	49.5	24.2
All	43,950	100.0	79,580	100.0	13,180	100.0	66,400	100.0	16.6
<b>Addendum</b>									
80-90	3,360	7.6	140,140	13.5	23,180	13.4	116,960	13.5	16.5
90-95	1,600	3.6	198,250	9.1	38,360	10.6	159,890	8.8	19.4
95-99	1,320	3.0	338,490	12.7	78,590	17.8	259,900	11.7	23.2
Top 1 Percent	360	0.8	1,893,990	19.2	613,700	37.6	1,280,290	15.6	32.4
Top 0.1 Percent	40	0.1	8,634,630	10.1	2,893,040	20.5	5,741,580	8.1	33.5

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.

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>

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(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.