

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

Table T18-0142
Repeal \$10,000 Limit on Deductible State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Lowest Quintile	0.1	-160	0.0	0	0.0	0.0	0	0.0	3.3
Second Quintile	1.0	-330	0.0	0	0.0	0.1	*	0.0	8.2
Middle Quintile	5.3	-450	0.0	0	0.0	0.8	-20	0.0	13.1
Fourth Quintile	17.1	-860	0.0	0	0.1	4.4	-150	-0.1	16.6
Top Quintile	56.2	-6,790	0.0	0	1.1	94.7	-3,810	-0.9	23.5
All	12.2	-4,690	0.0	0	0.6	100.0	-570	-0.5	18.5
Addendum									
80-90	39.8	-1,490	0.0	0	0.3	7.6	-590	-0.3	19.3
90-95	62.3	-2,840	0.0	0	0.7	11.0	-1,770	-0.5	20.6
95-99	84.3	-7,090	0.0	0	1.3	27.9	-5,980	-1.0	22.9
Top 1 Percent	92.2	-46,140	0.0	0	2.2	48.2	-42,550	-1.5	30.0
Top 0.1 Percent	93.4	-203,980	0.0	0	2.1	22.0	-190,550	-1.4	31.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.9

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

(1) Calendar year. Baseline is the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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% \$28,100; 40% \$54,000; 60% \$93,800; 80% \$168,200; 90% \$243,000; 95% \$356,100; 99% \$830,600; 99.9% \$3,770,900.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
Repeal \$10,000 Limit on Deductible State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.1	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	3.3
Second Quintile	1.0	0.0	0.0	0.1	*	-0.1	0.1	3.8	0.0	8.2
Middle Quintile	5.3	0.0	0.0	0.8	-20	-0.2	0.2	10.0	0.0	13.1
Fourth Quintile	17.1	0.0	0.1	4.4	-150	-0.6	0.4	18.5	-0.1	16.6
Top Quintile	56.2	0.0	1.1	94.7	-3,810	-3.5	-0.7	66.8	-0.9	23.5
All	12.2	0.0	0.6	100.0	-570	-2.5	0.0	100.0	-0.5	18.5
Addendum										
80-90	39.8	0.0	0.3	7.6	-590	-1.3	0.2	14.8	-0.3	19.3
90-95	62.3	0.0	0.7	11.0	-1,770	-2.5	0.0	11.1	-0.5	20.6
95-99	84.3	0.0	1.3	27.9	-5,980	-4.3	-0.3	16.0	-1.0	22.9
Top 1 Percent	92.2	0.0	2.2	48.2	-42,550	-4.7	-0.6	24.9	-1.5	30.0
Top 0.1 Percent	93.4	0.0	2.1	22.0	-190,550	-4.3	-0.2	12.5	-1.4	31.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	46,820	26.0	18,770	4.0	610	0.7	18,160	4.8	3.3	
Second Quintile	39,410	21.9	47,360	8.5	3,890	3.7	43,470	9.7	8.2	
Middle Quintile	36,390	20.2	84,910	14.1	11,180	9.8	73,730	15.1	13.2	
Fourth Quintile	30,510	17.0	148,550	20.7	24,740	18.2	123,820	21.3	16.7	
Top Quintile	25,600	14.2	449,390	52.6	109,600	67.5	339,790	49.1	24.4	
All	#####	100.0	121,620	100.0	23,120	100.0	98,500	100.0	19.0	
Addendum										
80-90	13,230	7.4	236,350	14.3	46,080	14.7	190,270	14.2	19.5	
90-95	6,390	3.6	341,210	10.0	72,110	11.1	269,100	9.7	21.1	
95-99	4,820	2.7	587,680	12.9	140,440	16.3	447,250	12.2	23.9	
Top 1 Percent	1,170	0.7	2,886,540	15.4	907,810	25.5	1,978,740	13.0	31.5	
Top 0.1 Percent	120	0.1	13,594,810	7.4	4,455,380	12.7	9,139,430	6.1	32.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.9

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

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
Repeal \$10,000 Limit on Deductible State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	-0.3	0.0	0.0	0.0	0.2
Second Quintile	0.6	0.0	0.0	0.1	*	-0.1	0.1	2.7	0.0	6.9
Middle Quintile	3.6	0.0	0.0	0.5	-20	-0.2	0.2	8.2	0.0	12.0
Fourth Quintile	13.5	0.0	0.1	3.6	-110	-0.5	0.4	17.7	-0.1	16.1
Top Quintile	48.9	0.0	1.1	95.8	-3,060	-3.3	-0.6	71.2	-0.8	23.3
All	12.2	0.0	0.6	100.0	-570	-2.5	0.0	100.0	-0.5	18.5
Addendum										
80-90	32.0	0.0	0.3	6.8	-430	-1.1	0.2	15.8	-0.2	19.0
90-95	54.0	0.0	0.6	10.4	-1,300	-2.1	0.0	12.2	-0.5	20.6
95-99	77.9	0.0	1.2	28.4	-4,800	-4.0	-0.3	17.3	-1.0	22.7
Top 1 Percent	90.5	0.0	2.1	50.2	-35,720	-4.7	-0.6	26.0	-1.5	29.7
Top 0.1 Percent	93.1	0.0	2.1	22.9	-166,020	-4.3	-0.2	13.1	-1.4	31.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	38,400	21.3	17,640	3.1	30	0.0	17,610	3.8	0.2	
Second Quintile	36,690	20.4	42,390	7.1	2,930	2.6	39,470	8.2	6.9	
Middle Quintile	36,870	20.5	75,070	12.7	9,000	8.0	66,070	13.7	12.0	
Fourth Quintile	34,480	19.2	129,430	20.4	20,900	17.3	108,530	21.1	16.2	
Top Quintile	32,290	18.0	384,310	56.7	92,550	71.9	291,760	53.2	24.1	
All	179,940	100.0	121,620	100.0	23,120	100.0	98,500	100.0	19.0	
Addendum										
80-90	16,510	9.2	203,850	15.4	39,160	15.5	164,700	15.3	19.2	
90-95	8,240	4.6	291,810	11.0	61,390	12.2	230,420	10.7	21.0	
95-99	6,100	3.4	506,450	14.1	119,550	17.5	386,910	13.3	23.6	
Top 1 Percent	1,450	0.8	2,454,070	16.2	765,120	26.6	1,688,950	13.8	31.2	
Top 0.1 Percent	140	0.1	11,869,840	7.7	3,897,800	13.3	7,972,050	6.4	32.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.9

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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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	0.1	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	5.0
Second Quintile	0.4	0.0	0.0	0.1	*	0.0	0.1	5.4	0.0	8.3
Middle Quintile	2.5	0.0	0.0	0.9	-10	-0.1	0.2	13.5	0.0	12.7
Fourth Quintile	10.1	0.0	0.1	4.4	-50	-0.3	0.3	22.9	-0.1	17.2
Top Quintile	43.3	0.0	0.9	94.6	-1,600	-2.7	-0.6	56.4	-0.7	23.8
All	7.2	0.0	0.4	100.0	-190	-1.6	0.0	100.0	-0.3	17.4
Addendum										
80-90	28.9	0.0	0.2	8.4	-260	-0.9	0.1	15.9	-0.2	20.2
90-95	50.4	0.0	0.5	13.1	-840	-1.8	0.0	11.5	-0.4	21.4
95-99	73.3	0.0	1.2	27.9	-3,060	-3.6	-0.3	12.3	-0.9	23.6
Top 1 Percent	88.6	0.0	2.1	45.3	-23,550	-4.3	-0.5	16.7	-1.4	31.7
Top 0.1 Percent	92.2	0.0	2.1	20.2	-108,000	-3.9	-0.2	8.3	-1.4	33.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	23,010	27.1	13,610	5.5	680	1.6	12,920	6.4	5.0	
Second Quintile	19,330	22.8	32,820	11.2	2,740	5.3	30,080	12.5	8.3	
Middle Quintile	18,190	21.4	57,310	18.4	7,310	13.3	50,000	19.5	12.8	
Fourth Quintile	13,970	16.5	94,060	23.2	16,190	22.6	77,870	23.4	17.2	
Top Quintile	9,680	11.4	241,780	41.4	59,120	57.1	182,660	38.0	24.5	
All	84,860	100.0	66,650	100.0	11,810	100.0	54,840	100.0	17.7	
Addendum										
80-90	5,320	6.3	146,020	13.7	29,760	15.8	116,270	13.3	20.4	
90-95	2,550	3.0	207,750	9.4	45,380	11.6	162,370	8.9	21.8	
95-99	1,490	1.8	345,100	9.1	84,560	12.6	260,540	8.4	24.5	
Top 1 Percent	320	0.4	1,644,440	9.2	545,550	17.1	1,098,890	7.4	33.2	
Top 0.1 Percent	30	0.0	7,849,560	4.3	2,772,070	8.5	5,077,490	3.3	35.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.3
Second Quintile	0.8	0.0	0.0	0.0	*	-0.1	0.0	1.1	0.0	6.2
Middle Quintile	4.2	0.0	0.0	0.3	-20	-0.2	0.1	4.9	0.0	11.2
Fourth Quintile	15.1	0.0	0.1	3.1	-150	-0.6	0.3	15.0	-0.1	15.4
Top Quintile	51.0	0.0	1.1	96.6	-3,710	-3.5	-0.5	78.7	-0.8	23.0
All	20.6	0.0	0.7	100.0	-1,190	-2.8	0.0	100.0	-0.6	19.7
Addendum										
80-90	32.6	0.0	0.3	6.3	-500	-1.1	0.3	16.2	-0.2	18.5
90-95	54.9	0.0	0.6	9.8	-1,490	-2.1	0.1	13.0	-0.4	20.3
95-99	79.3	0.0	1.2	29.6	-5,390	-4.1	-0.3	20.2	-1.0	22.4
Top 1 Percent	91.8	0.0	2.1	51.0	-38,860	-4.8	-0.6	29.3	-1.5	29.2
Top 0.1 Percent	94.9	0.0	2.1	22.7	-184,160	-4.5	-0.2	14.1	-1.5	30.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,460	11.1	23,130	1.2	70	0.0	23,060	1.5	0.3	
Second Quintile	9,120	13.6	55,400	3.6	3,440	1.1	51,960	4.3	6.2	
Middle Quintile	12,370	18.5	97,470	8.6	10,900	4.8	86,570	9.6	11.2	
Fourth Quintile	16,850	25.1	159,600	19.3	24,660	14.7	134,950	20.4	15.5	
Top Quintile	20,850	31.1	450,530	67.3	107,450	79.2	343,080	64.2	23.9	
All	67,030	100.0	208,340	100.0	42,190	100.0	166,150	100.0	20.3	
Addendum										
80-90	10,170	15.2	235,660	17.2	44,170	15.9	191,500	17.5	18.7	
90-95	5,240	7.8	335,510	12.6	69,560	12.9	265,960	12.5	20.7	
95-99	4,390	6.6	565,250	17.8	132,040	20.5	433,210	17.1	23.4	
Top 1 Percent	1,050	1.6	2,626,570	19.7	806,830	29.9	1,819,740	17.2	30.7	
Top 0.1 Percent	100	0.2	12,731,150	9.0	4,115,750	14.3	8,615,400	7.6	32.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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(6) 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 T18-0142
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Lowest Quintile	*	0.0	0.0	0.0	0	0.0	-0.1	-7.3	0.0	-8.5
Second Quintile	0.4	0.0	0.0	0.2	*	0.0	0.2	9.2	0.0	5.0
Middle Quintile	4.7	0.0	0.0	3.5	-20	-0.2	0.4	24.7	0.0	11.7
Fourth Quintile	18.1	0.0	0.1	11.2	-140	-0.6	0.3	28.7	-0.1	16.6
Top Quintile	51.3	0.0	1.0	85.2	-2,550	-3.1	-0.7	44.7	-0.8	23.9
All	5.7	0.0	0.2	100.0	-150	-1.6	0.0	100.0	-0.2	11.9
Addendum										
80-90	41.4	0.0	0.4	13.3	-630	-1.6	0.0	13.9	-0.3	19.7
90-95	62.6	0.0	0.9	15.7	-1,900	-3.1	-0.1	8.1	-0.7	21.3
95-99	78.6	0.0	1.5	17.3	-5,490	-4.3	-0.2	6.3	-1.1	24.7
Top 1 Percent	80.2	0.0	1.8	38.9	-41,940	-3.8	-0.4	16.4	-1.2	31.0
Top 0.1 Percent	92.9	0.0	1.4	19.5	-201,600	-2.9	-0.1	10.8	-1.0	32.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,510	30.7	24,660	10.2	-2,100	-7.2	26,760	12.6	-8.5	
Second Quintile	7,600	31.1	51,560	21.7	2,600	9.0	48,960	23.4	5.0	
Middle Quintile	5,320	21.8	85,520	25.2	10,040	24.3	75,490	25.3	11.7	
Fourth Quintile	2,780	11.4	133,910	20.6	22,390	28.4	111,520	19.5	16.7	
Top Quintile	1,200	4.9	336,580	22.3	83,130	45.4	253,450	19.1	24.7	
All	24,440	100.0	73,980	100.0	8,970	100.0	65,010	100.0	12.1	
Addendum										
80-90	760	3.1	200,660	8.4	40,250	13.8	160,410	7.6	20.1	
90-95	300	1.2	277,960	4.6	61,070	8.3	216,890	4.1	22.0	
95-99	110	0.5	488,180	3.0	126,280	6.5	361,900	2.6	25.9	
Top 1 Percent	30	0.1	3,427,350	6.3	1,105,780	16.8	2,321,580	4.9	32.3	
Top 0.1 Percent	*	0.0	20,949,630	4.0	6,934,530	11.0	14,015,100	3.1	33.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

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

(1) Calendar year. Baseline is the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
Repeal \$10,000 Limit on Deductible State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	0.0	0.0	0.0	0	0.0	-0.1	-1.5	0.0	-7.9
Second Quintile	1.0	0.0	0.0	0.1	*	-0.1	0.1	2.4	0.0	5.8
Middle Quintile	6.4	0.0	0.0	0.6	-30	-0.2	0.2	8.4	0.0	12.4
Fourth Quintile	24.1	0.0	0.2	4.5	-240	-0.8	0.4	18.1	-0.1	16.9
Top Quintile	66.4	0.0	1.4	94.9	-5,330	-4.0	-0.7	72.5	-1.0	24.0
All	17.3	0.0	0.7	100.0	-970	-3.1	0.0	100.0	-0.6	18.7
Addendum										
80-90	51.4	0.0	0.4	8.1	-900	-1.7	0.2	15.1	-0.3	19.6
90-95	72.1	0.0	0.8	10.9	-2,530	-3.0	0.0	11.4	-0.7	21.1
95-99	89.9	0.0	1.6	28.8	-7,990	-4.8	-0.3	18.2	-1.2	23.6
Top 1 Percent	93.3	0.0	2.4	47.2	-50,810	-5.2	-0.6	27.8	-1.6	29.8
Top 0.1 Percent	94.2	0.0	2.3	21.0	-224,110	-4.9	-0.2	13.2	-1.6	30.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	12,270	22.1	25,740	3.5	-2,040	-1.5	27,780	4.7	-7.9	
Second Quintile	12,310	22.1	56,350	7.7	3,270	2.3	53,080	9.0	5.8	
Middle Quintile	11,120	20.0	101,140	12.5	12,610	8.1	88,530	13.6	12.5	
Fourth Quintile	10,200	18.3	176,030	20.0	29,930	17.7	146,100	20.6	17.0	
Top Quintile	9,580	17.2	527,180	56.3	132,080	73.2	395,100	52.3	25.1	
All	55,670	100.0	161,100	100.0	31,040	100.0	130,060	100.0	19.3	
Addendum										
80-90	4,820	8.7	267,220	14.4	53,270	14.9	213,950	14.2	19.9	
90-95	2,320	4.2	390,860	10.1	84,890	11.4	305,960	9.8	21.7	
95-99	1,940	3.5	666,680	14.4	165,220	18.5	501,460	13.4	24.8	
Top 1 Percent	500	0.9	3,133,230	17.4	984,920	28.4	2,148,310	14.8	31.4	
Top 0.1 Percent	50	0.1	14,190,660	8.0	4,596,350	13.4	9,594,320	6.7	32.4	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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 T18-0142
Repeal \$10,000 Limit on Deductible State and Local Taxes
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	0.0	0.0	0.0	0	-0.1	0.0	0.3	0.0	1.7
Second Quintile	0.2	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	2.8
Middle Quintile	2.3	0.0	0.0	0.6	-10	-0.2	0.1	6.0	0.0	6.6
Fourth Quintile	8.3	0.0	0.1	3.2	-70	-0.5	0.3	15.0	-0.1	11.5
Top Quintile	35.5	0.0	0.9	96.2	-2,340	-2.8	-0.4	76.7	-0.7	22.3
All	8.1	0.0	0.4	100.0	-400	-2.3	0.0	100.0	-0.4	15.8
Addendum										
80-90	19.3	0.0	0.1	4.5	-210	-0.7	0.2	14.8	-0.1	16.3
90-95	37.0	0.0	0.4	8.6	-830	-1.7	0.1	11.6	-0.3	18.4
95-99	65.7	0.0	0.9	24.6	-3,240	-3.3	-0.2	17.0	-0.7	21.3
Top 1 Percent	87.8	0.0	1.8	58.5	-30,620	-3.9	-0.6	33.4	-1.2	30.1
Top 0.1 Percent	93.1	0.0	1.8	30.7	-136,920	-3.6	-0.3	19.0	-1.2	32.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,460	15.3	16,350	2.3	290	0.3	16,070	2.7	1.7	
Second Quintile	11,760	24.1	37,380	8.3	1,060	1.5	36,330	9.6	2.8	
Middle Quintile	11,450	23.5	67,410	14.5	4,430	5.9	62,980	16.1	6.6	
Fourth Quintile	9,550	19.6	114,940	20.6	13,280	14.8	101,670	21.7	11.6	
Top Quintile	8,040	16.5	359,220	54.2	82,360	77.1	276,850	49.8	22.9	
All	48,800	100.0	109,200	100.0	17,600	100.0	91,600	100.0	16.1	
Addendum										
80-90	4,170	8.6	183,390	14.4	30,030	14.6	153,360	14.3	16.4	
90-95	2,010	4.1	262,520	9.9	49,060	11.5	213,460	9.6	18.7	
95-99	1,490	3.1	448,530	12.5	98,960	17.1	349,570	11.6	22.1	
Top 1 Percent	370	0.8	2,485,910	17.4	779,410	33.9	1,706,500	14.3	31.4	
Top 0.1 Percent	40	0.1	11,356,700	9.4	3,771,120	19.3	7,585,580	7.5	33.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* 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 the law in place for 2025 as of September 24, 2018. Proposal would repeal the \$10,000 limit on deductible state and local taxes effective retroactively to 01/01/18.

<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

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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% \$19,300; 40% \$36,300; 60% \$61,800; 80% \$103,000; 90% \$149,000; 95% \$212,700; 99% \$479,400; 99.9% \$2,143,700.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) 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.

(6) 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.