

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

**Table T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Eliminate Personal Exemption, Replace with Other Dependent Credit after 2025**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				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>	
	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 (\$)					
<b>Less than 10</b>	29.7	-1,290	0.0	0	7.4	5.8	-380	-7.0	-1.4
<b>10-20</b>	39.0	-2,000	0.0	0	5.3	20.9	-780	-5.2	-2.3
<b>20-30</b>	46.3	-1,910	0.0	0	3.7	21.4	-890	-3.6	0.3
<b>30-40</b>	35.6	-1,890	0.0	0	2.1	13.3	-670	-1.9	4.8
<b>40-50</b>	29.3	-1,830	0.0	0	1.3	8.9	-540	-1.2	7.9
<b>50-75</b>	25.5	-1,630	0.0	0	0.8	13.0	-410	-0.7	10.8
<b>75-100</b>	16.2	-1,340	0.0	0	0.3	4.6	-220	-0.3	13.7
<b>100-200</b>	15.9	-1,280	0.0	0	0.2	7.9	-200	-0.1	16.5
<b>200-500</b>	15.6	-1,280	0.0	0	0.1	3.5	-200	-0.1	20.1
<b>500-1,000</b>	5.4	-1,220	0.0	0	0.0	0.2	-70	0.0	23.8
<b>More than 1,000</b>	0.1	-1,040	0.0	0	0.0	0.0	*	0.0	29.7
<b>All</b>	27.2	-1,700	0.0	0	0.6	100.0	-460	-0.5	17.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) continue to index the \$500 credit after 2025, and (d) make the repeal of the personal exemption permanent.

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

(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 taxes; 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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	29.7	0.0	7.4	5.8	-380	-123.8	-0.2	0.0	-7.0	-1.4
10-20	39.0	0.0	5.3	20.9	-780	-178.1	-0.6	-0.2	-5.2	-2.3
20-30	46.3	0.0	3.7	21.4	-890	-91.7	-0.6	0.1	-3.6	0.3
30-40	35.6	0.0	2.1	13.3	-670	-28.8	-0.3	0.9	-1.9	4.8
40-50	29.3	0.0	1.3	8.9	-540	-13.2	-0.2	1.6	-1.2	7.9
50-75	25.5	0.0	0.8	13.0	-410	-5.9	-0.2	5.5	-0.7	10.8
75-100	16.2	0.0	0.3	4.6	-220	-1.8	0.1	6.7	-0.3	13.7
100-200	15.9	0.0	0.2	7.9	-200	-0.9	0.4	24.1	-0.1	16.5
200-500	15.6	0.0	0.1	3.5	-200	-0.4	0.6	26.6	-0.1	20.1
500-1,000	5.4	0.0	0.0	0.2	-70	0.0	0.3	9.7	0.0	23.8
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	0.7	25.0	0.0	29.7
All	27.2	0.0	0.6	100.0	-460	-2.6	0.0	100.0	-0.5	17.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,320	7.1	5,450	0.4	310	0.1	5,140	0.5	5.7
10-20	21,650	12.4	15,060	1.9	440	0.3	14,630	2.2	2.9
20-30	19,520	11.2	24,830	2.8	970	0.6	23,860	3.3	3.9
30-40	15,980	9.2	34,930	3.2	2,340	1.2	32,600	3.7	6.7
40-50	13,400	7.7	44,830	3.5	4,060	1.8	40,780	3.9	9.0
50-75	25,290	14.5	61,400	9.0	7,040	5.7	54,360	9.7	11.5
75-100	16,980	9.7	86,760	8.5	12,120	6.6	74,640	8.9	14.0
100-200	31,670	18.1	140,230	25.7	23,320	23.7	116,920	26.1	16.6
200-500	14,030	8.0	285,980	23.2	57,670	26.0	228,300	22.6	20.2
500-1,000	1,830	1.1	674,020	7.1	160,730	9.4	513,290	6.6	23.9
More than 1,000	840	0.5	3,056,670	14.8	906,440	24.4	2,150,240	12.7	29.7
All	174,690	100.0	99,060	100.0	17,820	100.0	81,230	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

Number of AMT Taxpayers (millions), Baseline: 0.2

Proposal: 0.2

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) continue to index the \$500 credit after 2025, and (d) make the repeal of the personal exemption permanent.

<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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(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 taxes; 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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Detail Table - Single Tax Units	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	27.7	0.0	4.7	13.5	-240	-58.8	-0.3	0.2	-4.4	3.1
10-20	32.2	0.0	3.5	44.7	-500	-55.3	-1.0	0.9	-3.3	2.7
20-30	35.4	0.0	1.7	26.4	-380	-19.7	-0.6	2.6	-1.6	6.3
30-40	15.7	0.0	0.5	7.8	-150	-4.1	-0.1	4.4	-0.4	10.0
40-50	5.5	0.0	0.2	2.9	-70	-1.2	0.1	5.6	-0.2	12.2
50-75	3.2	0.0	0.1	3.1	-40	-0.5	0.3	15.4	-0.1	14.6
75-100	1.4	0.0	0.0	0.6	-20	-0.1	0.3	13.8	0.0	17.7
100-200	1.0	0.0	0.0	0.5	-10	0.0	0.6	26.1	0.0	20.0
200-500	1.0	0.0	0.0	0.1	-10	0.0	0.3	12.9	0.0	22.9
500-1,000	0.2	0.0	0.0	0.0	*	0.0	0.1	4.2	0.0	27.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.3	13.7	0.0	32.3
All	17.6	0.0	0.5	100.0	-210	-2.4	0.0	100.0	-0.4	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,930	11.8	5,510	1.2	410	0.5	5,100	1.4	7.4
10-20	15,950	19.0	14,940	5.4	890	1.9	14,040	6.1	6.0
20-30	12,170	14.5	24,740	6.8	1,950	3.2	22,790	7.6	7.9
30-40	9,280	11.1	34,910	7.3	3,640	4.5	31,260	7.9	10.4
40-50	7,490	8.9	44,840	7.6	5,540	5.5	39,290	8.1	12.4
50-75	12,690	15.1	61,060	17.6	8,940	15.1	52,120	18.1	14.7
75-100	6,650	7.9	86,140	13.0	15,260	13.5	70,880	12.9	17.7
100-200	7,290	8.7	131,620	21.8	26,290	25.5	105,330	21.0	20.0
200-500	1,480	1.8	280,650	9.4	64,200	12.6	216,450	8.8	22.9
500-1,000	170	0.2	676,480	2.5	188,890	4.1	487,590	2.2	27.9
More than 1,000	100	0.1	3,154,350	7.0	1,020,100	13.3	2,134,250	5.7	32.3
All	83,830	100.0	52,590	100.0	8,970	100.0	43,610	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

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

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) index the \$500 other dependent credit amount starting in 2019, and (d) make the repeal of the personal exemption permanent.

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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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(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 taxes; 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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Detail Table - Married Tax Units Filing Jointly	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	18.9	0.0	9.6	2.2	-420	-286.5	0.0	0.0	-9.3	-6.1
10-20	29.1	0.0	5.5	7.7	-840	-359.9	-0.1	-0.1	-5.4	-3.9
20-30	37.2	0.0	4.6	14.0	-1,150	-354.7	-0.2	-0.1	-4.6	-3.3
30-40	41.4	0.0	2.9	11.3	-1,000	-138.9	-0.2	0.0	-2.9	-0.8
40-50	40.8	0.0	1.9	8.6	-810	-45.4	-0.1	0.1	-1.8	2.2
50-75	38.7	0.0	1.1	16.5	-650	-14.4	-0.2	1.3	-1.0	6.2
75-100	23.5	0.0	0.4	8.4	-320	-3.3	-0.1	3.2	-0.4	10.5
100-200	20.4	0.0	0.2	20.1	-260	-1.2	0.0	22.5	-0.2	15.3
200-500	17.6	0.0	0.1	9.7	-230	-0.4	0.3	32.4	-0.1	19.7
500-1,000	6.1	0.0	0.0	0.4	-80	-0.1	0.2	12.0	0.0	23.4
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	0.4	28.4	0.0	29.3
All	24.9	0.0	0.3	100.0	-430	-1.3	0.0	100.0	-0.3	18.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,460	2.3	4,490	0.1	150	0.0	4,340	0.1	3.3
10-20	2,580	4.0	15,470	0.4	230	0.0	15,240	0.4	1.5
20-30	3,410	5.3	25,090	0.8	320	0.1	24,770	0.9	1.3
30-40	3,140	4.9	35,070	1.0	720	0.1	34,350	1.2	2.1
40-50	2,960	4.6	44,980	1.2	1,780	0.3	43,200	1.4	4.0
50-75	7,120	11.1	62,190	4.0	4,500	1.5	57,690	4.6	7.2
75-100	7,400	11.5	87,400	5.8	9,510	3.3	77,890	6.4	10.9
100-200	21,500	33.4	144,230	27.8	22,330	22.5	121,900	29.1	15.5
200-500	12,060	18.7	287,480	31.1	56,880	32.1	230,600	30.8	19.8
500-1,000	1,610	2.5	674,230	9.7	157,480	11.9	516,750	9.2	23.4
More than 1,000	700	1.1	2,915,730	18.3	853,720	28.0	2,062,010	16.0	29.3
All	64,370	100.0	173,290	100.0	33,160	100.0	140,130	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

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

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) index the \$500 other dependent credit amount starting in 2019, and (d) make the repeal of the personal exemption permanent.  
<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Detail Table - Head of Household Tax Units	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	78.9	0.0	30.1	4.9	-2,130	294.5	-1.6	-2.0	-33.5	-44.8
10-20	89.8	0.0	13.8	19.6	-2,400	117.1	-7.2	-11.2	-15.6	-28.9
20-30	94.7	0.0	8.9	24.7	-2,380	123.4	-9.0	-13.7	-9.6	-17.3
30-40	90.9	0.0	5.5	17.7	-1,930	1,369.0	-5.5	-5.8	-5.5	-5.9
40-50	87.6	0.0	3.8	12.2	-1,620	-81.4	-2.7	0.9	-3.6	0.8
50-75	68.3	0.0	2.0	15.1	-1,110	-21.2	0.5	17.2	-1.8	6.8
75-100	36.2	0.0	0.7	3.5	-490	-4.5	4.5	22.5	-0.6	11.9
100-200	22.2	0.0	0.3	1.9	-280	-1.2	10.5	46.7	-0.2	16.7
200-500	12.0	0.0	0.1	0.2	-150	-0.3	4.2	18.0	-0.1	21.3
500-1,000	*	0.0	0.0	0.0	0	0.0	1.1	4.8	0.0	27.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	5.3	22.6	0.0	30.1
All	71.5	0.0	2.8	100.0	-1,500	-23.5	0.0	100.0	-2.5	8.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	790	3.4	6,370	0.4	-720	-0.4	7,090	0.5	-11.4
10-20	2,840	12.3	15,390	3.1	-2,050	-3.9	17,440	4.0	-13.3
20-30	3,620	15.6	24,860	6.5	-1,930	-4.7	26,780	7.8	-7.8
30-40	3,200	13.8	34,850	8.0	-140	-0.3	35,000	9.0	-0.4
40-50	2,610	11.3	44,700	8.4	2,000	3.5	42,700	9.0	4.5
50-75	4,740	20.5	61,080	20.8	5,230	16.7	55,840	21.3	8.6
75-100	2,480	10.7	86,560	15.5	10,770	18.0	75,790	15.1	12.5
100-200	2,410	10.4	131,840	22.9	22,250	36.2	109,590	21.3	16.9
200-500	370	1.6	261,860	6.9	55,840	13.8	206,020	6.1	21.3
500-1,000	30	0.1	654,800	1.4	178,990	3.7	475,810	1.2	27.3
More than 1,000	20	0.1	5,242,250	6.1	1,576,170	17.3	3,666,080	4.8	30.1
All	23,150	100.0	60,100	100.0	6,400	100.0	53,700	100.0	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

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

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(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) index the \$500 other dependent credit amount starting in 2019, and (d) make the repeal of the personal exemption permanent. <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Detail Table - Tax Units with Children	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	87.4	0.0	34.3	4.4	-2,450	293.8	-0.3	-0.3	-38.8	-52.0
10-20	94.4	0.0	14.6	16.0	-2,570	119.8	-0.9	-1.6	-16.6	-30.5
20-30	95.9	0.0	9.7	20.7	-2,600	132.5	-1.2	-2.0	-10.5	-18.4
30-40	95.4	0.0	6.1	14.7	-2,140	628.2	-0.8	-1.0	-6.2	-7.1
40-50	93.4	0.0	4.3	10.0	-1,830	-111.3	-0.5	-0.1	-4.1	-0.4
50-75	76.2	0.0	2.3	14.7	-1,320	-26.5	-0.7	2.3	-2.1	5.9
75-100	48.4	0.0	0.9	5.2	-670	-6.5	-0.1	4.2	-0.8	11.1
100-200	39.7	0.0	0.4	9.4	-510	-2.2	0.7	22.9	-0.4	15.6
200-500	32.0	0.0	0.2	4.1	-410	-0.7	1.5	32.4	-0.1	19.9
500-1,000	10.5	0.0	0.0	0.2	-130	-0.1	0.7	12.8	0.0	24.1
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	1.6	30.3	0.0	29.7
All	63.9	0.0	1.2	100.0	-1,280	-5.3	0.0	100.0	-1.0	17.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,200	2.3	6,320	0.1	-830	-0.1	7,150	0.2	-13.2
10-20	4,200	8.0	15,470	0.9	-2,150	-0.7	17,610	1.3	-13.9
20-30	5,360	10.2	24,860	1.9	-1,960	-0.8	26,820	2.5	-7.9
30-40	4,630	8.8	34,770	2.3	-340	-0.1	35,110	2.8	-1.0
40-50	3,680	7.0	44,760	2.3	1,650	0.5	43,110	2.7	3.7
50-75	7,510	14.3	61,580	6.6	4,960	2.9	56,610	7.4	8.1
75-100	5,270	10.0	87,020	6.5	10,330	4.3	76,700	7.0	11.9
100-200	12,410	23.6	143,120	25.2	22,770	22.2	120,340	25.8	15.9
200-500	6,850	13.0	287,220	27.9	57,500	30.9	229,720	27.2	20.0
500-1,000	950	1.8	675,370	9.1	163,100	12.1	512,270	8.4	24.2
More than 1,000	410	0.8	2,971,830	17.4	883,400	28.7	2,088,430	15.0	29.7
All	52,690	100.0	133,980	100.0	24,190	100.0	109,790	100.0	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) continue to index the \$500 credit after 2025, and (d) make the repeal of the personal exemption permanent.  
<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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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 T19-0056**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Detail Table - Elderly Tax Units	Percent of Tax Units <sup>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>	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	3.3	0.0	0.8	2.7	-40	-65.8	0.0	0.0	-0.8	0.4
10-20	2.9	0.0	0.3	10.1	-50	-25.6	-0.1	0.1	-0.3	0.9
20-30	3.4	0.0	0.2	11.3	-60	-9.9	-0.1	0.5	-0.2	2.0
30-40	5.5	0.0	0.3	16.4	-100	-9.5	-0.1	0.7	-0.3	2.7
40-50	6.3	0.0	0.2	13.7	-100	-5.3	-0.1	1.1	-0.2	3.9
50-75	8.0	0.0	0.2	26.1	-110	-2.8	-0.1	4.3	-0.2	6.1
75-100	4.9	0.0	0.1	9.5	-60	-0.7	0.0	6.1	-0.1	9.2
100-200	2.4	0.0	0.0	6.7	-30	-0.2	0.1	21.8	0.0	13.5
200-500	2.1	0.0	0.0	2.2	-30	-0.1	0.1	21.2	0.0	18.9
500-1,000	0.8	0.0	0.0	0.1	-10	0.0	0.0	8.7	0.0	22.8
More than 1,000	*	0.0	0.0	0.0	0	0.0	0.2	34.9	0.0	29.7
All	4.4	0.0	0.1	100.0	-60	-0.5	0.0	100.0	-0.1	15.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,850	4.4	4,950	0.2	60	0.0	4,890	0.3	1.2
10-20	5,710	13.4	15,390	2.3	190	0.2	15,200	2.7	1.2
20-30	5,610	13.2	24,920	3.7	560	0.5	24,360	4.2	2.2
30-40	4,530	10.7	35,010	4.2	1,030	0.8	33,980	4.8	3.0
40-50	3,810	9.0	44,750	4.5	1,820	1.2	42,930	5.0	4.1
50-75	6,630	15.6	61,160	10.6	3,810	4.4	57,350	11.7	6.2
75-100	4,430	10.4	86,820	10.1	8,000	6.1	78,810	10.8	9.2
100-200	6,790	15.9	136,490	24.2	18,490	21.7	118,000	24.7	13.6
200-500	2,230	5.2	289,770	16.9	54,740	21.1	235,040	16.1	18.9
500-1,000	320	0.8	677,790	5.8	154,200	8.7	523,590	5.2	22.8
More than 1,000	200	0.5	3,333,010	17.7	988,690	34.8	2,344,330	14.7	29.7
All	42,590	100.0	89,790	100.0	13,560	100.0	76,230	100.0	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

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

\*Non-zero valued rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, proposal would (a) extend the \$500 non-CTC qualifying other dependent credit beyond 2025, (b) allow taxpayers and spouses to qualify for the \$500 other dependent credit; (c) continue to index the \$500 credit after 2025, and (d) make the repeal of the personal exemption permanent.

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

(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 taxes; 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