

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

**Table T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Eliminates Personal Exemption, Replaces with Other Dependent Credit after 2025**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2026 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</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>Lowest Quintile</b>	48.0	-1,950	4.6	180	5.0	-1,137.2	-930	-4.8	-0.7
<b>Second Quintile</b>	37.2	-2,330	38.2	230	1.7	-807.5	-780	-1.6	7.4
<b>Middle Quintile</b>	28.0	-1,830	64.8	680	0.1	-66.4	-70	-0.1	14.2
<b>Fourth Quintile</b>	17.7	-1,420	80.0	1,470	-0.7	738.5	930	0.6	18.3
<b>Top Quintile</b>	1.9	-1,420	74.7	2,830	-0.6	1,392.2	2,090	0.4	25.6
<b>All</b>	29.8	-1,980	46.8	1,300	0.0	100.0	20	0.0	19.9
<b>Addendum</b>									
<b>80-90</b>	3.2	-1,330	92.6	2,690	-1.2	838.5	2,450	1.0	21.4
<b>90-95</b>	1.1	-1,880	84.5	3,290	-1.0	456.7	2,760	0.8	22.7
<b>95-99</b>	0.1	-2,520	31.6	2,430	-0.2	96.8	760	0.1	25.5
<b>Top 1 Percent</b>	*	**	0.5	1,880	0.0	0.3	10	0.0	31.5
<b>Top 0.1 Percent</b>	0.0	0	*	**	0.0	0.0	*	0.0	32.2

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

Number of AMT Taxpayers (millions). Baseline: 6.8

Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$820,300; 99.9% \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2026 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	48.0	4.6	5.0	-1,137.2	-930	-116.4	-1.0	-0.1	-4.8	-0.7
Second Quintile	37.2	38.2	1.7	-807.5	-780	-17.6	-0.7	3.2	-1.6	7.4
Middle Quintile	28.0	64.8	0.1	-66.4	-70	-0.6	-0.1	10.2	-0.1	14.2
Fourth Quintile	17.7	80.0	-0.7	738.5	930	3.4	0.6	19.1	0.6	18.3
Top Quintile	1.9	74.7	-0.6	1,392.2	2,090	1.8	1.1	67.5	0.4	25.6
All	29.8	46.8	0.0	100.0	20	0.1	0.0	100.0	0.0	19.9
<b>Addendum</b>										
80-90	3.2	92.6	-1.2	838.5	2,450	4.8	0.7	15.3	1.0	21.4
90-95	1.1	84.5	-1.0	456.7	2,760	3.6	0.4	11.2	0.8	22.7
95-99	0.1	31.6	-0.2	96.8	760	0.5	0.1	16.8	0.1	25.5
Top 1 Percent	*	0.5	0.0	0.3	10	0.0	0.0	24.2	0.0	31.5
Top 0.1 Percent	0.0	*	0.0	0.0	*	0.0	0.0	11.3	0.0	32.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2026 <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		
Lowest Quintile	47,630	26.0	19,440	4.0	800	0.8	18,650	4.8	4.1	
Second Quintile	40,390	22.0	49,360	8.6	4,420	3.9	44,940	9.7	9.0	
Middle Quintile	37,160	20.3	89,140	14.2	12,730	10.2	76,420	15.2	14.3	
Fourth Quintile	30,980	16.9	155,980	20.8	27,630	18.5	128,350	21.3	17.7	
Top Quintile	25,860	14.1	471,860	52.4	118,900	66.4	352,960	48.9	25.2	
All	183,320	100.0	127,020	100.0	25,250	100.0	101,780	100.0	19.9	
<b>Addendum</b>										
80-90	13,310	7.3	249,060	14.2	50,890	14.6	198,170	14.1	20.4	
90-95	6,430	3.5	354,470	9.8	77,770	10.8	276,700	9.5	21.9	
95-99	4,920	2.7	619,480	13.1	157,430	16.7	462,050	12.2	25.4	
Top 1 Percent	1,200	0.7	2,973,410	15.3	937,730	24.3	2,035,690	13.1	31.5	
Top 0.1 Percent	120	0.1	13,313,040	7.0	4,288,240	11.3	9,024,800	5.9	32.2	

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9 \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026<sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	54.6	1.2	7.4	-1,348.6	-1,340	-586.2	-1.1	-0.9	-7.3	-6.1
<b>Second Quintile</b>	47.7	19.2	2.2	-866.3	-890	-25.3	-0.7	2.1	-2.0	6.0
<b>Middle Quintile</b>	30.2	57.2	0.3	-172.9	-180	-1.8	-0.2	8.1	-0.2	12.6
<b>Fourth Quintile</b>	9.6	87.5	-0.9	929.6	1,030	4.4	0.8	18.6	0.8	18.1
<b>Top Quintile</b>	0.6	79.8	-0.6	1,577.8	1,880	1.9	1.3	71.9	0.5	25.3
<b>All</b>	29.8	46.8	0.0	100.0	20	0.1	0.0	100.0	0.0	19.9
<b>Addendum</b>										
<b>80-90</b>	1.1	95.8	-1.3	982.5	2,280	5.3	0.8	16.4	1.1	21.2
<b>90-95</b>	0.2	87.8	-0.9	452.1	2,130	3.2	0.4	12.3	0.7	22.7
<b>95-99</b>	0.2	44.5	-0.2	142.0	890	0.7	0.1	17.9	0.2	25.1
<b>Top 1 Percent</b>	0.0	1.6	0.0	1.2	30	0.0	0.0	25.3	0.0	31.3
<b>Top 0.1 Percent</b>	0.0	*	0.0	0.0	*	0.0	0.0	11.9	0.0	32.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026<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	
<b>Lowest Quintile</b>	39,190	21.4	18,250	3.1	230	0.2	18,020	3.8	1.3
<b>Second Quintile</b>	37,760	20.6	44,180	7.2	3,520	2.9	40,660	8.2	8.0
<b>Middle Quintile</b>	37,460	20.4	79,030	12.7	10,160	8.2	68,870	13.8	12.9
<b>Fourth Quintile</b>	34,980	19.1	136,220	20.5	23,610	17.9	112,610	21.1	17.3
<b>Top Quintile</b>	32,640	17.8	403,100	56.5	100,230	70.7	302,880	53.0	24.9
<b>All</b>	183,320	100.0	127,020	100.0	25,250	100.0	101,780	100.0	19.9
<b>Addendum</b>									
<b>80-90</b>	16,720	9.1	213,690	15.3	43,080	15.6	170,610	15.3	20.2
<b>90-95</b>	8,250	4.5	305,880	10.8	67,140	12.0	238,740	10.6	22.0
<b>95-99</b>	6,200	3.4	533,600	14.2	132,890	17.8	400,710	13.3	24.9
<b>Top 1 Percent</b>	1,470	0.8	2,549,450	16.1	797,080	25.4	1,752,370	13.8	31.3
<b>Top 0.1 Percent</b>	150	0.1	11,623,280	7.3	3,743,380	11.9	7,879,900	6.2	32.2

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9% \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	45.3	0.8	4.9	-361.7	-660	-83.1	-1.5	0.3	-4.7	1.0
Second Quintile	31.9	26.9	0.8	-114.8	-250	-7.9	-0.5	5.3	-0.7	8.2
Middle Quintile	8.9	75.3	-0.3	74.3	180	2.2	0.2	13.9	0.3	13.6
Fourth Quintile	2.3	93.2	-1.0	266.0	820	4.5	1.0	24.5	0.8	19.1
Top Quintile	0.5	85.9	-0.6	238.8	1,090	1.7	0.7	55.8	0.4	25.1
All	22.3	47.0	-0.1	100.0	50	0.4	0.0	100.0	0.1	18.2
<b>Addendum</b>										
80-90	0.6	95.3	-1.0	146.9	1,190	3.7	0.5	16.3	0.8	21.6
90-95	0.2	92.0	-0.7	64.7	1,220	2.5	0.2	10.4	0.6	22.7
95-99	0.4	61.1	-0.3	27.2	770	0.9	0.1	12.6	0.2	24.9
Top 1 Percent	0.0	0.8	0.0	0.1	10	0.0	-0.1	16.5	0.0	32.7
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	8.0	0.0	34.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026 <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		
Lowest Quintile	23,900	27.3	14,250	5.6	800	1.7	13,460	6.5	5.6	
Second Quintile	20,520	23.5	34,540	11.7	3,090	5.8	31,450	13.1	8.9	
Middle Quintile	18,500	21.2	60,580	18.6	8,080	13.6	52,500	19.6	13.3	
Fourth Quintile	14,220	16.3	99,210	23.4	18,150	23.6	81,060	23.3	18.3	
Top Quintile	9,600	11.0	254,380	40.5	62,760	55.0	191,620	37.2	24.7	
All	87,480	100.0	69,040	100.0	12,520	100.0	56,520	100.0	18.1	
<b>Addendum</b>										
80-90	5,430	6.2	152,710	13.7	31,840	15.8	120,860	13.3	20.9	
90-95	2,320	2.7	217,420	8.4	48,160	10.2	169,260	7.9	22.2	
95-99	1,540	1.8	360,610	9.2	88,830	12.5	271,780	8.5	24.6	
Top 1 Percent	310	0.4	1,774,950	9.2	580,820	16.5	1,194,140	7.5	32.7	
Top 0.1 Percent	30	0.0	8,046,930	4.3	2,740,830	8.0	5,306,100	3.5	34.1	

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9 \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	46.1	0.8	7.4	-31.7	-1,740	-560.1	-0.4	-0.3	-7.3	-6.0
Second Quintile	50.9	6.7	2.3	-28.1	-1,220	-30.3	-0.4	0.8	-2.1	4.9
Middle Quintile	47.2	39.1	0.5	-14.9	-470	-3.8	-0.2	4.7	-0.5	11.6
Fourth Quintile	14.4	83.9	-0.9	52.0	1,200	4.3	0.5	15.6	0.7	17.4
Top Quintile	0.6	78.3	-0.7	123.9	2,310	2.0	0.6	79.1	0.5	25.3
All	24.5	54.1	-0.3	100.0	580	1.3	0.0	100.0	0.3	21.5
<b>Addendum</b>										
80-90	1.1	97.2	-1.5	76.3	2,950	6.0	0.7	16.6	1.2	21.0
90-95	0.2	88.8	-1.0	36.5	2,630	3.5	0.3	13.4	0.8	22.6
95-99	0.1	40.3	-0.2	10.9	970	0.7	-0.1	20.8	0.2	25.1
Top 1 Percent	*	1.9	0.0	0.1	40	0.0	-0.4	28.3	0.0	31.1
Top 0.1 Percent	0.0	*	0.0	0.0	*	0.0	-0.2	12.6	0.0	32.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026<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		
Lowest Quintile	7,190	10.7	23,820	1.2	310	0.1	23,510	1.5	1.3	
Second Quintile	9,030	13.4	58,100	3.5	4,040	1.2	54,050	4.2	7.0	
Middle Quintile	12,500	18.6	102,520	8.6	12,340	4.9	90,180	9.7	12.0	
Fourth Quintile	17,080	25.3	168,080	19.3	27,990	15.1	140,090	20.5	16.7	
Top Quintile	21,150	31.4	472,160	67.3	117,280	78.6	354,880	64.3	24.8	
All	67,390	100.0	220,220	100.0	46,840	100.0	173,370	100.0	21.3	
<b>Addendum</b>										
80-90	10,190	15.1	248,200	17.0	49,230	15.9	198,970	17.4	19.8	
90-95	5,470	8.1	346,920	12.8	75,740	13.1	271,180	12.7	21.8	
95-99	4,420	6.6	598,710	17.8	149,300	20.9	449,410	17.0	24.9	
Top 1 Percent	1,080	1.6	2,704,380	19.7	839,610	28.7	1,864,770	17.2	31.1	
Top 0.1 Percent	100	0.2	12,374,000	8.5	3,963,470	12.7	8,410,540	7.3	32.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).  
 Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3  
 \* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9 \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	92.6	2.4	11.4	57.4	-3,130	179.0	-12.7	-18.0	-12.2	-19.0
Second Quintile	89.5	8.8	4.6	42.2	-2,340	-60.8	-6.2	5.5	-4.3	2.8
Middle Quintile	67.9	31.3	1.1	10.9	-850	-7.1	3.0	28.8	-0.9	12.3
Fourth Quintile	20.1	78.4	-0.9	-7.1	1,070	4.2	7.1	35.5	0.8	18.9
Top Quintile	3.3	70.0	-0.5	-3.7	1,290	1.6	8.7	48.3	0.4	24.8
<b>All</b>	<b>73.7</b>	<b>22.5</b>	<b>2.6</b>	<b>100.0</b>	<b>-1,700</b>	<b>-16.8</b>	<b>0.0</b>	<b>100.0</b>	<b>-2.2</b>	<b>11.0</b>
<b>Addendum</b>										
80-90	4.4	84.5	-1.0	-3.0	1,680	3.8	3.3	16.7	0.8	21.7
90-95	1.0	60.4	-0.4	-0.6	850	1.3	1.7	9.2	0.3	22.5
95-99	2.8	16.0	0.0	0.0	120	0.1	1.2	6.9	0.0	25.2
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	2.6	15.5	0.0	31.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	1.7	9.9	0.0	31.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026 <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		
Lowest Quintile	7,600	31.2	25,680	10.4	-1,750	-5.4	27,430	12.8	-6.8	
Second Quintile	7,480	30.7	54,380	21.7	3,850	11.7	50,530	23.3	7.1	
Middle Quintile	5,310	21.8	90,360	25.6	12,000	25.8	78,350	25.6	13.3	
Fourth Quintile	2,760	11.3	140,430	20.7	25,410	28.3	115,020	19.5	18.1	
Top Quintile	1,180	4.9	339,250	21.4	82,700	39.6	256,550	18.7	24.4	
<b>All</b>	<b>24,370</b>	<b>100.0</b>	<b>76,810</b>	<b>100.0</b>	<b>10,150</b>	<b>100.0</b>	<b>66,670</b>	<b>100.0</b>	<b>13.2</b>	
<b>Addendum</b>										
80-90	750	3.1	211,190	8.5	44,050	13.4	167,140	7.7	20.9	
90-95	290	1.2	287,320	4.5	63,810	7.6	223,520	4.0	22.2	
95-99	110	0.5	505,470	3.0	127,170	5.8	378,300	2.6	25.2	
Top 1 Percent	30	0.1	3,609,700	5.5	1,125,680	12.9	2,484,020	4.3	31.2	
Top 0.1 Percent	*	0.0	20,587,570	3.5	6,491,950	8.3	14,095,620	2.7	31.5	

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9 \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	94.3	2.1	12.0	88.4	-3,410	201.2	-2.3	-3.3	-12.8	-19.2
Second Quintile	93.6	5.5	4.6	64.0	-2,520	-55.3	-1.5	1.3	-4.3	3.4
Middle Quintile	77.9	21.5	1.2	24.8	-1,060	-7.1	-0.4	8.1	-1.0	13.0
Fourth Quintile	27.5	71.6	-0.8	-27.0	1,240	3.7	1.1	19.2	0.7	19.0
Top Quintile	1.4	69.2	-0.6	-51.6	2,520	1.8	3.1	74.6	0.5	26.6
<b>All</b>	<b>62.3</b>	<b>31.3</b>	<b>0.6</b>	<b>100.0</b>	<b>-850</b>	<b>-2.5</b>	<b>0.0</b>	<b>100.0</b>	<b>-0.5</b>	<b>20.0</b>
<b>Addendum</b>										
80-90	2.6	93.8	-1.6	-36.6	3,530	6.0	1.3	16.3	1.3	22.3
90-95	0.3	74.4	-0.9	-13.2	2,650	2.9	0.6	11.9	0.7	23.7
95-99	0.2	18.1	-0.1	-1.8	430	0.2	0.5	19.3	0.1	26.6
Top 1 Percent	*	0.2	0.0	0.0	*	0.0	0.7	27.0	0.0	31.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.3	12.0	0.0	32.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026<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		
Lowest Quintile	12,300	22.1	26,620	3.5	-1,690	-1.1	28,310	4.6	-6.4	
Second Quintile	12,050	21.6	59,290	7.6	4,560	2.8	54,730	8.8	7.7	
Middle Quintile	11,100	19.9	106,820	12.6	14,900	8.5	91,930	13.6	13.9	
Fourth Quintile	10,320	18.5	185,110	20.2	33,940	18.1	151,170	20.8	18.3	
Top Quintile	9,710	17.4	546,230	56.2	142,510	71.5	403,710	52.2	26.1	
<b>All</b>	<b>55,700</b>	<b>100.0</b>	<b>169,520</b>	<b>100.0</b>	<b>34,770</b>	<b>100.0</b>	<b>134,750</b>	<b>100.0</b>	<b>20.5</b>	
<b>Addendum</b>										
80-90	4,920	8.8	280,810	14.6	59,010	15.0	221,810	14.5	21.0	
90-95	2,360	4.2	402,910	10.1	92,670	11.3	310,240	9.8	23.0	
95-99	1,940	3.5	705,860	14.5	187,460	18.8	518,400	13.4	26.6	
Top 1 Percent	490	0.9	3,267,600	17.0	1,042,560	26.4	2,225,040	14.5	31.9	
Top 0.1 Percent	50	0.1	14,569,030	7.5	4,672,900	11.7	9,896,130	6.4	32.1	

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9 \$3,812,200.

(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 T19-0059**  
**Working Families Tax Relief Act, Alternate Specification**  
**Baseline: Current Law**  
**2026**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2026<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	10.0	0.2	0.9	-5.8	-160	-52.1	-0.1	0.1	-0.9	0.9
Second Quintile	13.7	7.3	0.3	-6.7	-110	-9.9	-0.2	1.3	-0.3	2.6
Middle Quintile	18.8	50.5	-0.1	4.7	80	1.6	0.0	6.2	0.1	7.0
Fourth Quintile	5.2	88.4	-0.8	42.6	890	5.8	0.6	15.8	0.7	13.4
Top Quintile	0.5	82.8	-0.6	65.5	1,640	1.8	-0.2	76.2	0.4	24.1
<b>All</b>	<b>10.6</b>	<b>44.4</b>	<b>-0.4</b>	<b>100.0</b>	<b>400</b>	<b>2.1</b>	<b>0.0</b>	<b>100.0</b>	<b>0.4</b>	<b>17.1</b>
<b>Addendum</b>										
80-90	0.8	96.1	-1.2	37.5	1,850	5.6	0.5	14.5	1.0	18.3
90-95	0.1	93.5	-0.9	19.6	2,010	3.7	0.2	11.2	0.7	20.3
95-99	0.5	55.1	-0.3	8.2	1,060	1.0	-0.2	17.4	0.2	23.3
Top 1 Percent	0.0	2.9	0.0	0.1	60	0.0	-0.7	33.1	0.0	31.0
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	-0.4	17.8	0.0	32.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2026<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		
Lowest Quintile	7,400	14.7	17,000	2.2	300	0.2	16,700	2.6	1.8	
Second Quintile	12,240	24.4	39,600	8.4	1,120	1.4	38,480	9.8	2.8	
Middle Quintile	12,350	24.6	70,690	15.1	4,870	6.2	65,820	16.9	6.9	
Fourth Quintile	9,620	19.1	121,610	20.2	15,360	15.3	106,250	21.2	12.6	
Top Quintile	8,060	16.0	387,060	53.9	91,730	76.5	295,340	49.4	23.7	
<b>All</b>	<b>50,250</b>	<b>100.0</b>	<b>115,070</b>	<b>100.0</b>	<b>19,230</b>	<b>100.0</b>	<b>95,830</b>	<b>100.0</b>	<b>16.7</b>	
<b>Addendum</b>										
80-90	4,110	8.2	190,880	13.6	32,990	14.0	157,890	13.5	17.3	
90-95	1,980	3.9	275,530	9.4	53,980	11.0	221,550	9.1	19.6	
95-99	1,560	3.1	471,430	12.8	108,850	17.6	362,590	11.8	23.1	
Top 1 Percent	410	0.8	2,597,290	18.2	806,210	33.8	1,791,090	15.1	31.0	
Top 0.1 Percent	50	0.1	10,831,620	9.4	3,480,700	18.1	7,350,930	7.7	32.1	

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

Number of AMT Taxpayers (millions). Baseline: 6.8 Proposal: 4.3

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

(1) Calendar year. Baseline is current law. In addition to WFTRA, this 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) 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 2019 dollars): 20% \$25,900; 40% \$51,300; 60% \$91,000; 80% \$162,700; 90% \$237,100; 95% \$339,200; 99% \$20,300; 99.9% \$3,812,200.

(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.