

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

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	10,090	5.4	-0.7	0.0	50	0.7	5.0
10-20	17,600	9.3	-0.8	0.2	150	0.7	3.6
20-30	19,440	10.3	-0.7	0.3	230	0.7	5.1
30-40	16,090	8.5	-0.9	0.4	360	0.8	7.4
40-50	14,090	7.5	-1.1	0.6	570	1.0	10.1
50-75	28,820	15.3	-1.3	1.9	900	1.1	13.6
75-100	19,740	10.5	-1.6	2.1	1,500	1.3	16.8
100-200	38,690	20.5	-1.9	7.9	2,820	1.5	20.1
200-500	18,860	10.0	-3.6	13.8	10,150	2.8	25.4
500-1,000	2,800	1.5	-8.3	10.5	51,920	6.1	33.5
More than 1,000	1,060	0.6	-31.7	61.2	804,990	21.7	53.2
All	188,700	100.0	-6.3	100.0	7,350	5.0	25.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 7.6

Proposal: 7.7

(1) Calendar year. Baseline is the law currently in place as of March 18, 2020. For details of the proposals included in this table, see TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-0.7	0.0	50	15.0	0.0	0.1	0.7	5.0
10-20	-0.8	0.2	150	25.9	0.0	0.2	0.7	3.6
20-30	-0.7	0.3	230	16.3	0.0	0.5	0.7	5.1
30-40	-0.9	0.4	360	12.1	-0.1	0.8	0.8	7.4
40-50	-1.1	0.6	570	10.7	-0.2	1.2	1.0	10.1
50-75	-1.3	1.9	900	9.0	-0.7	4.5	1.1	13.6
75-100	-1.6	2.1	1,500	8.6	-0.8	5.4	1.3	16.8
100-200	-1.9	7.9	2,820	8.3	-3.1	20.4	1.5	20.1
200-500	-3.6	13.8	10,150	12.1	-2.9	25.4	2.8	25.4
500-1,000	-8.3	10.5	51,920	22.1	-0.3	11.5	6.1	33.5
More than 1,000	-31.7	61.2	804,990	69.0	7.8	29.8	21.7	53.2
All	-6.3	100.0	7,350	24.8	0.0	100.0	5.0	25.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,090	5.4	6,840	0.3	300	0.1	6,540	0.3	4.4
10-20	17,600	9.3	19,790	1.3	560	0.2	19,220	1.5	2.8
20-30	19,440	10.3	32,440	2.3	1,410	0.5	31,030	2.8	4.4
30-40	16,090	8.5	45,310	2.6	3,000	0.9	42,310	3.1	6.6
40-50	14,090	7.5	58,270	3.0	5,320	1.3	52,950	3.4	9.1
50-75	28,820	15.3	80,400	8.4	10,010	5.2	70,400	9.2	12.4
75-100	19,740	10.5	113,060	8.1	17,470	6.2	95,590	8.6	15.5
100-200	38,690	20.5	183,530	25.8	34,030	23.5	149,500	26.3	18.5
200-500	18,860	10.0	369,690	25.3	83,800	28.3	285,890	24.6	22.7
500-1,000	2,800	1.5	857,180	8.7	234,990	11.8	622,190	7.9	27.4
More than 1,000	1,060	0.6	3,706,210	14.2	1,167,320	22.0	2,538,890	12.2	31.5
All	188,700	100.0	146,060	100.0	29,640	100.0	116,420	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

Number of AMT Taxpayers (millions). Baseline: 7.6 Proposal: 7.1

(1) Calendar year. Baseline is the law currently in place as of March 18, 2020. For details of the proposals included in this table, see TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.7	0.1	50	10.1	0.0	0.2	0.7	7.3
10-20	-0.9	0.7	160	12.7	-0.1	1.1	0.8	7.1
20-30	-0.8	1.1	250	10.4	-0.2	2.0	0.8	8.0
30-40	-1.0	1.4	430	11.0	-0.2	2.5	0.9	9.5
40-50	-1.4	2.0	710	11.4	-0.3	3.4	1.2	11.9
50-75	-1.7	6.1	1,130	9.5	-1.3	12.2	1.4	16.1
75-100	-2.1	6.2	1,960	9.6	-1.3	12.4	1.7	19.9
100-200	-2.8	14.5	3,820	10.1	-2.8	27.6	2.2	23.8
200-500	-6.1	13.9	16,350	18.5	-0.4	15.6	4.6	29.2
500-1,000	-13.8	7.9	82,310	33.0	0.5	5.6	9.7	39.2
More than 1,000	-42.4	45.1	1,117,860	85.3	5.9	17.2	28.3	61.6
All	-4.8	100.0	3,190	21.2	0.0	100.0	3.9	22.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,940	8.9	6,910	0.8	460	0.3	6,450	0.9	6.6
10-20	12,660	14.1	19,640	3.4	1,240	1.2	18,410	3.9	6.3
20-30	12,700	14.2	32,270	5.6	2,340	2.2	29,930	6.3	7.3
30-40	9,520	10.6	45,190	5.9	3,880	2.7	41,310	6.6	8.6
40-50	8,020	8.9	58,290	6.4	6,250	3.7	52,050	7.0	10.7
50-75	15,360	17.1	80,310	16.8	11,840	13.4	68,470	17.6	14.7
75-100	9,030	10.1	112,580	13.8	20,480	13.7	92,100	13.9	18.2
100-200	10,880	12.1	174,650	25.9	37,810	30.4	136,830	24.9	21.7
200-500	2,440	2.7	357,520	11.9	88,200	15.9	269,320	11.0	24.7
500-1,000	280	0.3	846,280	3.2	249,250	5.1	597,030	2.7	29.5
More than 1,000	120	0.1	3,945,560	6.2	1,311,230	11.2	2,634,330	5.1	33.2
All	89,740	100.0	81,840	100.0	15,080	100.0	66,760	100.0	18.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Baseline is the law currently in place as of March 18, 2020. For details of the proposals included in this table, see TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.7	0.0	40	24.9	0.0	0.0	0.7	3.5
10-20	-0.6	0.0	120	66.1	0.0	0.0	0.6	1.5
20-30	-0.6	0.1	210	33.9	0.0	0.1	0.6	2.5
30-40	-0.6	0.1	270	21.0	0.0	0.1	0.6	3.5
40-50	-0.7	0.1	380	13.4	0.0	0.2	0.6	5.5
50-75	-0.9	0.5	660	10.2	-0.2	1.1	0.8	8.9
75-100	-1.2	0.8	1,180	8.5	-0.4	2.2	1.0	13.1
100-200	-1.6	5.8	2,480	7.7	-3.0	17.0	1.3	18.3
200-500	-3.2	14.3	9,170	11.0	-4.2	30.1	2.5	24.8
500-1,000	-7.6	11.6	47,540	20.4	-0.7	14.4	5.5	32.7
More than 1,000	-30.4	65.6	739,210	66.6	8.3	34.4	20.9	52.2
All	-7.4	100.0	14,470	26.6	0.0	100.0	5.8	27.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,320	1.9	5,410	0.0	150	0.0	5,260	0.1	2.8
10-20	2,020	2.9	19,900	0.2	190	0.0	19,710	0.3	0.9
20-30	2,760	4.0	32,790	0.5	610	0.0	32,180	0.7	1.9
30-40	3,040	4.4	45,760	0.8	1,300	0.1	44,460	1.0	2.9
40-50	2,960	4.3	58,320	1.0	2,810	0.2	55,510	1.2	4.8
50-75	7,290	10.5	81,140	3.4	6,520	1.3	74,620	4.0	8.0
75-100	7,130	10.3	114,050	4.7	13,780	2.6	100,270	5.3	12.1
100-200	23,360	33.7	189,560	25.5	32,270	20.0	157,290	27.1	17.0
200-500	15,560	22.5	373,060	33.5	83,310	34.4	289,750	33.2	22.3
500-1,000	2,450	3.5	858,460	12.1	232,990	15.1	625,470	11.3	27.1
More than 1,000	890	1.3	3,542,370	18.1	1,110,690	26.2	2,431,680	15.9	31.4
All	69,240	100.0	250,500	100.0	54,500	100.0	196,000	100.0	21.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Baseline is the law currently in place as of March 18, 2020. For details of the proposals included in this table, see

TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.4	0.1	40	-3.3	0.1	-0.3	0.5	-15.0
10-20	-0.5	0.7	110	-4.2	0.4	-1.9	0.5	-12.3
20-30	-0.6	1.6	190	-12.7	0.4	-1.4	0.6	-4.0
30-40	-0.6	2.0	260	17.1	0.1	1.7	0.6	4.0
40-50	-0.7	2.4	380	8.0	-0.2	4.0	0.7	8.8
50-75	-0.8	6.9	570	6.6	-1.0	13.7	0.7	11.5
75-100	-1.0	6.5	950	5.9	-1.1	14.3	0.8	15.2
100-200	-1.5	17.6	2,080	6.4	-2.6	35.9	1.2	19.9
200-500	-3.2	12.5	8,350	11.0	-0.4	15.4	2.5	24.9
500-1,000	-9.6	5.6	58,510	23.8	0.3	3.6	6.9	35.7
More than 1,000	-25.2	44.0	945,530	56.7	4.1	14.9	17.4	48.2
All	-2.2	100.0	1,680	14.0	0.0	100.0	1.9	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	680	2.7	8,650	0.3	-1,340	-0.3	9,990	0.4	-15.5
10-20	2,590	10.3	20,420	2.4	-2,630	-2.3	23,050	3.2	-12.9
20-30	3,630	14.5	32,760	5.4	-1,490	-1.8	34,250	6.6	-4.5
30-40	3,190	12.7	45,230	6.6	1,540	1.6	43,690	7.4	3.4
40-50	2,700	10.8	58,140	7.2	4,720	4.2	53,420	7.7	8.1
50-75	5,130	20.4	79,740	18.7	8,620	14.7	71,120	19.3	10.8
75-100	2,890	11.5	112,370	14.8	16,120	15.4	96,250	14.7	14.3
100-200	3,580	14.2	173,420	28.3	32,450	38.5	140,970	26.7	18.7
200-500	630	2.5	337,380	9.7	75,630	15.8	261,750	8.7	22.4
500-1,000	40	0.2	852,590	1.6	245,470	3.3	607,120	1.3	28.8
More than 1,000	20	0.1	5,423,130	4.9	1,668,050	10.8	3,755,070	3.9	30.8
All	25,120	100.0	87,080	100.0	12,010	100.0	75,080	100.0	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

(1) Calendar year. Baseline is the law currently in place as of March 18, 2020. For details of the proposals included in this table, see

TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

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(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-0.5	0.0	50	-3.4	0.0	-0.1	0.6	-15.6
10-20	-0.5	0.1	120	-4.5	0.1	-0.4	0.6	-12.8
20-30	-0.6	0.2	200	-12.3	0.1	-0.3	0.6	-4.3
30-40	-0.6	0.3	280	24.6	0.0	0.2	0.6	3.1
40-50	-0.7	0.3	380	8.8	-0.1	0.7	0.7	8.0
50-75	-0.8	1.0	560	6.6	-0.3	2.5	0.7	11.3
75-100	-0.9	1.1	920	5.9	-0.4	3.1	0.8	14.5
100-200	-1.2	5.7	1,860	5.5	-2.4	17.8	1.0	19.1
200-500	-2.6	14.4	7,430	8.6	-2.9	29.4	2.0	25.1
500-1,000	-6.8	13.0	41,620	17.1	-0.3	14.5	4.8	33.2
More than 1,000	-21.9	63.1	524,600	46.7	6.0	32.2	14.9	46.8
All	-5.3	100.0	7,950	19.4	0.0	100.0	4.1	25.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,110	1.9	8,450	0.1	-1,360	-0.1	9,810	0.1	-16.1
10-20	4,050	7.0	20,280	0.7	-2,720	-0.5	23,000	1.1	-13.4
20-30	5,510	9.6	32,660	1.6	-1,590	-0.4	34,250	2.2	-4.9
30-40	4,810	8.4	45,220	2.0	1,120	0.2	44,100	2.4	2.5
40-50	3,930	6.8	58,150	2.1	4,260	0.7	53,890	2.4	7.3
50-75	7,790	13.5	80,320	5.7	8,500	2.8	71,830	6.4	10.6
75-100	5,370	9.3	113,060	5.5	15,480	3.5	97,580	6.0	13.7
100-200	14,000	24.3	187,590	23.7	34,030	20.2	153,560	24.7	18.1
200-500	8,850	15.4	373,490	29.9	86,190	32.3	287,300	29.3	23.1
500-1,000	1,430	2.5	860,420	11.2	243,710	14.8	616,710	10.2	28.3
More than 1,000	550	1.0	3,523,910	17.6	1,123,100	26.2	2,400,810	15.2	31.9
All	57,630	100.0	191,860	100.0	40,950	100.0	150,910	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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 currently in place as of March 18, 2020. For details of the proposals included in this table, see

TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T20-0112**  
**Senator Sanders's Tax Plan, Excluding Provisions Dedicated to Finance Medicare for All**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.1	0.0	60	59.2	0.0	0.0	1.1	3.0
10-20	-1.3	0.2	250	66.8	0.0	0.1	1.2	3.1
20-30	-0.9	0.3	280	42.5	0.0	0.3	0.9	2.9
30-40	-1.1	0.4	470	39.3	-0.1	0.5	1.0	3.7
40-50	-1.5	0.7	850	37.6	-0.1	0.9	1.5	5.3
50-75	-1.9	2.3	1,420	26.7	-0.8	3.7	1.8	8.4
75-100	-2.5	2.6	2,540	22.3	-1.2	4.9	2.2	12.3
100-200	-3.1	8.0	4,760	18.4	-5.1	17.7	2.7	17.1
200-500	-6.1	11.4	17,980	23.9	-4.7	20.3	4.9	25.2
500-1,000	-12.2	7.5	77,950	35.9	-1.2	9.8	9.1	34.5
More than 1,000	-53.8	65.0	1,569,870	119.7	12.6	40.9	37.1	68.1
All	-10.1	100.0	11,300	52.2	0.0	100.0	8.5	24.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2030 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,760	3.3	5,480	0.1	100	0.0	5,370	0.2	1.9
10-20	3,810	7.1	20,350	1.1	380	0.1	19,970	1.3	1.9
20-30	5,750	10.6	32,700	2.6	660	0.3	32,050	3.1	2.0
30-40	5,650	10.5	45,510	3.6	1,200	0.6	44,310	4.1	2.6
40-50	5,260	9.7	58,410	4.3	2,260	1.0	56,160	4.9	3.9
50-75	9,870	18.3	80,250	11.0	5,320	4.5	74,940	12.3	6.6
75-100	6,260	11.6	113,150	9.8	11,400	6.1	101,750	10.5	10.1
100-200	10,290	19.0	179,600	25.6	25,910	22.8	153,690	26.2	14.4
200-500	3,880	7.2	369,940	19.9	75,350	25.0	294,590	18.9	20.4
500-1,000	590	1.1	854,000	7.0	217,040	10.9	636,950	6.2	25.4
More than 1,000	250	0.5	4,231,020	14.8	1,311,750	28.3	2,919,280	12.2	31.0
All	54,040	100.0	133,470	100.0	21,670	100.0	111,810	100.0	16.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

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 currently in place as of March 18, 2020. For details of the proposals included in this table, see TPC's "An Analysis of Senator Sander's Tax Proposals". This distribution table excludes all provisions dedicated to finance Medicare for All.

<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) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.