

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

**Table T20-0110**  
**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, 2021 <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	11,990	6.8	-1.1	0.1	60	1.1	6.3
10-20	21,320	12.0	-1.1	0.4	170	1.1	3.5
20-30	19,950	11.3	-1.1	0.6	280	1.1	5.2
30-40	16,160	9.1	-1.3	0.8	440	1.2	8.2
40-50	13,290	7.5	-1.4	0.8	580	1.2	10.4
50-75	25,080	14.2	-1.6	2.4	900	1.4	13.4
75-100	17,290	9.8	-1.8	2.5	1,370	1.5	16.2
100-200	32,200	18.2	-2.1	8.8	2,570	1.7	19.3
200-500	15,610	8.8	-3.2	12.6	7,600	2.5	24.1
500-1,000	2,021	1.1	-7.7	8.8	40,710	5.8	30.9
More than 1,000	870	0.5	-31.6	61.6	670,230	22.1	52.1
All	177,060	100.0	-6.2	100.0	5,330	5.0	23.9

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

(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 T20-0110**  
**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, 2021 <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	-1.1	0.1	60	20.8	0.0	0.1	1.1	6.3
10-20	-1.1	0.4	170	42.5	0.0	0.3	1.1	3.5
20-30	-1.1	0.6	280	25.8	0.0	0.6	1.1	5.2
30-40	-1.3	0.8	440	16.8	-0.1	1.1	1.2	8.2
40-50	-1.4	0.8	580	13.3	-0.2	1.5	1.2	10.4
50-75	-1.6	2.4	900	11.6	-0.6	4.8	1.4	13.4
75-100	-1.8	2.5	1,370	10.2	-0.8	5.7	1.5	16.2
100-200	-2.1	8.8	2,570	9.9	-3.1	20.4	1.7	19.3
200-500	-3.2	12.6	7,600	11.7	-3.3	25.1	2.5	24.1
500-1,000	-7.7	8.8	40,710	23.0	-0.3	9.8	5.8	30.9
More than 1,000	-31.6	61.6	670,230	73.8	8.3	30.3	22.1	52.1
All	-6.2	100.0	5,330	26.4	0.0	100.0	5.0	23.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	11,990	6.8	5,650	0.4	290	0.1	5,360	0.4	5.2
10-20	21,320	12.0	15,920	1.8	400	0.2	15,530	2.2	2.5
20-30	19,950	11.3	26,140	2.8	1,090	0.6	25,050	3.3	4.2
30-40	16,160	9.1	36,710	3.1	2,590	1.2	34,130	3.6	7.1
40-50	13,290	7.5	47,190	3.3	4,340	1.6	42,850	3.7	9.2
50-75	25,080	14.2	64,770	8.6	7,770	5.5	57,000	9.3	12.0
75-100	17,290	9.8	91,240	8.4	13,440	6.5	77,810	8.8	14.7
100-200	32,200	18.2	147,820	25.2	26,030	23.5	121,790	25.6	17.6
200-500	15,610	8.8	301,240	24.9	65,030	28.5	236,210	24.1	21.6
500-1,000	2,021	1.1	703,500	7.6	176,920	10.1	526,580	7.0	25.2
More than 1,000	870	0.5	3,028,180	13.9	908,430	22.1	2,119,750	12.0	30.0
All	177,060	100.0	106,610	100.0	20,150	100.0	86,460	100.0	18.9

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.1

(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 T20-0110**  
**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, 2021 <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	-1.2	0.3	60	15.3	0.0	0.4	1.1	8.3
10-20	-1.2	1.4	170	18.9	0.0	1.6	1.1	6.9
20-30	-1.2	1.9	290	13.9	-0.2	2.8	1.1	9.2
30-40	-1.4	2.3	470	12.2	-0.3	3.9	1.3	11.8
40-50	-1.6	2.5	650	11.1	-0.5	4.6	1.4	13.7
50-75	-1.8	6.7	1,000	10.3	-1.4	13.0	1.6	16.6
75-100	-2.3	6.1	1,670	10.1	-1.3	12.1	1.8	20.2
100-200	-2.8	12.9	3,120	10.7	-2.5	24.2	2.2	23.2
200-500	-5.2	11.3	11,740	17.3	-0.6	13.9	4.0	27.3
500-1,000	-13.5	6.5	66,590	31.2	0.3	4.9	9.4	39.6
More than 1,000	-42.3	47.0	908,750	88.4	6.4	18.1	28.6	61.0
All	-4.8	100.0	2,240	22.1	0.0	100.0	3.9	21.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	9,510	11.2	5,730	1.1	410	0.5	5,320	1.3	7.2
10-20	15,540	18.3	15,840	5.1	920	1.7	14,920	5.8	5.8
20-30	12,510	14.7	26,010	6.7	2,090	3.0	23,920	7.5	8.1
30-40	9,420	11.1	36,680	7.1	3,870	4.2	32,820	7.7	10.5
40-50	7,470	8.8	47,170	7.2	5,810	5.0	41,360	7.7	12.3
50-75	12,740	15.0	64,500	16.9	9,730	14.4	54,770	17.4	15.1
75-100	6,960	8.2	90,700	13.0	16,620	13.4	74,080	12.9	18.3
100-200	7,880	9.3	139,540	22.6	29,210	26.7	110,330	21.7	20.9
200-500	1,830	2.2	291,930	11.0	68,020	14.5	223,920	10.2	23.3
500-1,000	190	0.2	707,410	2.7	213,220	4.6	494,190	2.3	30.1
More than 1,000	100	0.1	3,175,020	6.4	1,027,730	11.8	2,147,290	5.3	32.4
All	84,840	100.0	57,370	100.0	10,150	100.0	47,220	100.0	17.7

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 T20-0110**  
**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, 2021<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	-1.0	0.0	40	30.5	0.0	0.0	0.9	4.0
10-20	-0.7	0.0	120	95.4	0.0	0.0	0.7	1.5
20-30	-0.8	0.1	210	57.8	0.0	0.1	0.8	2.1
30-40	-0.9	0.2	330	43.5	0.0	0.1	0.9	3.0
40-50	-0.9	0.2	420	21.6	0.0	0.2	0.9	5.1
50-75	-1.3	0.8	800	15.8	-0.1	1.3	1.2	9.0
75-100	-1.4	1.3	1,160	11.0	-0.4	2.8	1.3	12.8
100-200	-1.9	7.4	2,420	9.7	-3.1	18.4	1.6	18.0
200-500	-2.9	13.6	7,010	10.8	-4.7	30.3	2.3	23.6
500-1,000	-7.0	9.7	37,250	21.6	-0.6	12.0	5.3	29.9
More than 1,000	-30.3	65.9	616,780	71.8	8.8	34.5	21.3	51.0
All	-7.1	100.0	10,470	28.0	0.0	100.0	5.6	25.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021<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	1,530	2.4	4,490	0.1	140	0.0	4,360	0.1	3.1
10-20	2,580	4.0	16,160	0.3	120	0.0	16,030	0.4	0.8
20-30	3,400	5.2	26,460	0.7	360	0.1	26,110	0.9	1.3
30-40	3,230	5.0	36,730	1.0	760	0.1	35,980	1.2	2.1
40-50	2,910	4.5	47,200	1.1	1,960	0.2	45,250	1.4	4.2
50-75	7,010	10.7	65,600	3.8	5,090	1.5	60,510	4.4	7.8
75-100	7,370	11.3	92,080	5.6	10,600	3.2	81,480	6.2	11.5
100-200	21,010	32.2	152,300	26.4	24,910	21.4	127,390	27.7	16.4
200-500	13,200	20.3	303,490	33.1	64,680	35.0	238,810	32.6	21.3
500-1,000	1,780	2.7	703,590	10.4	172,870	12.6	530,720	9.8	24.6
More than 1,000	730	1.1	2,894,900	17.4	859,000	25.7	2,035,900	15.4	29.7
All	65,210	100.0	185,680	100.0	37,430	100.0	148,250	100.0	20.2

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.

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**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, 2021 <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	-0.8	0.1	60	-7.4	0.1	-0.3	0.9	-11.7
10-20	-1.0	1.4	180	-8.1	0.9	-2.9	1.1	-12.8
20-30	-1.1	3.0	300	-16.3	1.2	-2.7	1.2	-5.9
30-40	-1.2	3.6	430	137.0	0.5	1.1	1.2	2.0
40-50	-1.2	3.8	550	23.4	0.1	3.5	1.2	6.2
50-75	-1.3	9.6	770	13.0	-1.0	14.5	1.2	10.4
75-100	-1.5	7.7	1,150	9.5	-1.6	15.5	1.3	14.7
100-200	-1.9	16.1	2,160	8.8	-3.9	34.6	1.6	19.3
200-500	-3.2	8.1	6,790	11.0	-1.3	14.1	2.5	24.8
500-1,000	-9.6	4.1	48,450	24.6	0.1	3.6	6.9	35.0
More than 1,000	-27.5	42.3	956,950	63.1	4.9	19.0	19.2	49.5
All	-2.8	100.0	1,570	21.0	0.0	100.0	2.4	14.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	810	3.5	6,830	0.4	-860	-0.4	7,690	0.5	-12.6
10-20	2,920	12.4	16,180	3.1	-2,260	-3.8	18,440	4.0	-14.0
20-30	3,700	15.8	26,240	6.4	-1,860	-3.9	28,090	7.8	-7.1
30-40	3,160	13.5	36,740	7.7	310	0.6	36,430	8.6	0.9
40-50	2,550	10.9	47,250	8.0	2,370	3.4	44,880	8.6	5.0
50-75	4,590	19.6	64,280	19.5	5,930	15.5	58,350	20.0	9.2
75-100	2,480	10.6	90,530	14.8	12,120	17.1	78,420	14.5	13.4
100-200	2,750	11.7	138,830	25.3	24,560	38.5	114,270	23.5	17.7
200-500	440	1.9	275,760	8.0	61,540	15.4	214,220	7.0	22.3
500-1,000	30	0.1	700,380	1.5	196,890	3.5	503,480	1.2	28.1
More than 1,000	20	0.1	4,995,150	5.4	1,515,730	14.1	3,479,420	4.2	30.3
All	23,480	100.0	64,430	100.0	7,480	100.0	56,950	100.0	11.6

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

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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 T20-0110**  
**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, 2021 <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	-1.1	0.0	80	-8.7	0.0	-0.1	1.2	-12.6
10-20	-1.1	0.3	200	-8.5	0.2	-0.5	1.2	-13.3
20-30	-1.1	0.5	320	-17.0	0.2	-0.5	1.2	-5.9
30-40	-1.3	0.6	460	-535.8	0.1	0.1	1.3	1.0
40-50	-1.3	0.6	580	27.6	0.0	0.5	1.2	5.7
50-75	-1.4	1.7	810	14.3	-0.2	2.5	1.3	10.0
75-100	-1.5	1.9	1,230	10.6	-0.4	3.7	1.4	14.1
100-200	-1.9	8.4	2,310	9.0	-2.5	19.1	1.5	18.6
200-500	-2.8	14.7	6,710	10.1	-3.6	30.2	2.2	24.2
500-1,000	-6.7	10.6	35,140	19.4	-0.4	12.3	5.0	30.7
More than 1,000	-23.2	60.1	471,430	53.7	6.4	32.3	16.2	46.3
All	-5.6	100.0	6,410	23.1	0.0	100.0	4.5	23.8

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	1,260	2.4	6,780	0.1	-940	-0.1	7,720	0.2	-13.8
10-20	4,420	8.2	16,180	0.9	-2,360	-0.7	18,540	1.3	-14.6
20-30	5,520	10.3	26,230	1.9	-1,870	-0.7	28,100	2.5	-7.1
30-40	4,630	8.6	36,620	2.2	-90	0.0	36,700	2.7	-0.2
40-50	3,600	6.7	47,280	2.2	2,100	0.5	45,180	2.6	4.4
50-75	7,170	13.4	64,790	6.1	5,680	2.7	59,100	6.8	8.8
75-100	5,260	9.8	91,450	6.3	11,640	4.1	79,810	6.8	12.7
100-200	12,450	23.3	150,650	24.5	25,760	21.6	124,890	25.1	17.1
200-500	7,550	14.1	303,120	29.8	66,610	33.8	236,520	28.8	22.0
500-1,000	1,040	1.9	705,180	9.5	181,350	12.7	523,830	8.8	25.7
More than 1,000	440	0.8	2,912,150	16.6	878,170	25.9	2,033,980	14.4	30.2
All	53,560	100.0	143,290	100.0	27,740	100.0	115,550	100.0	19.4

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 T20-0110**  
**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, 2021 <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	-0.6	0.0	30	48.4	0.0	0.0	0.6	1.9
10-20	-0.7	0.2	120	65.5	0.0	0.2	0.7	1.8
20-30	-0.8	0.3	200	34.0	-0.1	0.4	0.8	3.0
30-40	-1.0	0.5	370	36.3	-0.1	0.7	1.0	3.8
40-50	-1.2	0.6	540	29.3	-0.2	1.0	1.2	5.1
50-75	-1.7	2.0	1,000	24.8	-0.8	3.5	1.5	7.8
75-100	-1.9	2.1	1,580	19.1	-1.3	4.6	1.7	10.8
100-200	-2.5	6.7	3,130	16.1	-5.4	16.7	2.2	15.6
200-500	-4.3	8.3	10,690	18.8	-5.3	18.3	3.5	22.2
500-1,000	-10.5	6.1	56,340	33.7	-1.3	8.5	8.0	31.7
More than 1,000	-52.0	71.9	1,213,080	122.3	14.1	45.4	36.5	66.3
All	-9.4	100.0	7,830	53.4	0.0	100.0	8.0	23.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <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	3.9	4,810	0.2	60	0.0	4,750	0.2	1.3
10-20	5,420	12.1	16,270	2.0	180	0.2	16,090	2.4	1.1
20-30	5,690	12.7	26,240	3.4	580	0.5	25,660	3.9	2.2
30-40	4,650	10.4	36,720	3.9	1,030	0.7	35,690	4.5	2.8
40-50	4,140	9.3	47,110	4.5	1,860	1.2	45,250	5.1	3.9
50-75	7,100	15.9	64,590	10.5	4,020	4.4	60,560	11.6	6.2
75-100	4,710	10.5	91,140	9.8	8,290	5.9	82,850	10.5	9.1
100-200	7,430	16.6	145,040	24.7	19,460	22.0	125,580	25.1	13.4
200-500	2,720	6.1	304,930	19.0	56,900	23.6	248,040	18.2	18.7
500-1,000	380	0.9	705,410	6.1	167,410	9.7	538,010	5.5	23.7
More than 1,000	210	0.5	3,326,440	15.8	991,910	31.4	2,334,530	13.0	29.8
All	44,720	100.0	97,760	100.0	14,680	100.0	83,080	100.0	15.0

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.