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**Table T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 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 Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	96.0	-3,280	0.4	710	53.3	-83.8	-3,140	-49.7	-42.8
10-20	95.0	-4,070	1.9	220	22.9	-176.9	-3,860	-22.1	-18.7
20-30	92.5	-3,750	4.9	460	12.7	-172.0	-3,450	-12.1	-7.7
30-40	91.9	-3,640	7.0	770	8.9	-125.5	-3,290	-8.3	-1.5
40-50	88.2	-3,580	11.5	1,100	6.5	-87.3	-3,030	-5.9	3.2
50-75	83.3	-3,050	16.4	1,690	3.6	-129.1	-2,260	-3.2	8.9
75-100	55.8	-3,470	43.8	1,580	1.5	-47.7	-1,240	-1.3	12.9
100-200	31.7	-2,880	68.2	3,910	-1.3	125.7	1,750	1.1	18.2
200-500	2.3	-2,020	97.7	12,450	-4.7	332.0	12,110	3.7	24.9
500-1,000	0.6	-1,950	99.4	37,080	-6.5	126.7	36,850	4.8	30.6
More than 1,000	0.4	-3,030	99.6	184,300	-7.7	339.5	183,530	5.2	37.2
All	69.0	-3,500	29.8	8,950	-0.3	100.0	260	0.2	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

(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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2017 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	96.0	0.4	53.3	-83.8	-3,140	-727.6	-1.0	-0.9	-49.7	-42.8
10-20	95.0	1.9	22.9	-176.9	-3,860	-645.7	-2.2	-1.9	-22.1	-18.7
20-30	92.5	4.9	12.7	-172.0	-3,450	-274.8	-2.1	-1.4	-12.1	-7.7
30-40	91.9	7.0	8.9	-125.5	-3,290	-122.1	-1.6	-0.3	-8.3	-1.5
40-50	88.2	11.5	6.5	-87.3	-3,030	-64.6	-1.1	0.6	-5.9	3.2
50-75	83.3	16.4	3.6	-129.1	-2,260	-26.4	-1.7	4.5	-3.2	8.9
75-100	55.8	43.8	1.5	-47.7	-1,240	-8.8	-0.7	6.1	-1.3	12.9
100-200	31.7	68.2	-1.3	125.7	1,750	6.4	1.3	25.8	1.1	18.2
200-500	2.3	97.7	-4.7	332.0	12,110	17.6	3.8	27.4	3.7	24.9
500-1,000	0.6	99.4	-6.5	126.7	36,850	18.7	1.5	10.0	4.8	30.6
More than 1,000	0.4	99.6	-7.7	339.5	183,530	16.3	3.9	29.9	5.2	37.2
All	69.0	29.8	-0.3	100.0	260	1.3	0.0	100.0	0.2	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,380	6.8	6,330	0.4	430	0.1	5,890	0.5	6.8
10-20	21,290	11.7	17,440	1.9	600	0.3	16,850	2.2	3.4
20-30	23,160	12.7	28,480	3.3	1,250	0.8	27,230	3.9	4.4
30-40	17,690	9.7	39,830	3.6	2,700	1.3	37,130	4.1	6.8
40-50	13,360	7.4	51,570	3.5	4,690	1.7	46,880	3.9	9.1
50-75	26,490	14.6	70,940	9.5	8,570	6.1	62,360	10.3	12.1
75-100	17,850	9.8	99,590	9.0	14,070	6.8	85,520	9.5	14.1
100-200	33,310	18.3	159,380	26.8	27,300	24.5	132,080	27.3	17.1
200-500	12,720	7.0	324,430	20.9	68,660	23.6	255,760	20.2	21.2
500-1,000	1,600	0.9	765,540	6.2	197,310	8.5	568,230	5.6	25.8
More than 1,000	860	0.5	3,515,530	15.3	1,124,340	26.0	2,391,200	12.8	32.0
All	181,850	100.0	108,880	100.0	20,400	100.0	88,480	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.☐

(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 tax; 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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2017 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	95.9	0.4	51.1	25.1	-2,940	-539.6	-4.0	-3.4	-46.7	-38.1
10-20	94.1	2.3	22.2	46.9	-3,600	-311.6	-7.4	-5.2	-20.7	-14.1
20-30	90.8	5.9	11.8	41.3	-3,130	-157.6	-6.2	-2.5	-11.0	-4.0
30-40	89.8	9.0	7.9	25.5	-2,840	-81.8	-3.5	0.9	-7.2	1.6
40-50	85.9	13.8	5.2	14.2	-2,350	-40.4	-1.5	3.5	-4.6	6.8
50-75	78.2	21.7	1.7	11.0	-1,040	-10.1	0.7	16.1	-1.5	13.2
75-100	27.4	71.9	-1.1	-4.5	860	4.9	2.8	15.7	0.9	18.6
100-200	6.8	93.1	-3.5	-24.9	4,280	13.8	8.3	33.7	2.8	23.3
200-500	1.4	98.6	-5.9	-16.7	14,070	18.5	4.9	17.6	4.4	28.5
500-1,000	1.5	98.5	-6.8	-4.3	37,140	16.9	1.3	4.9	4.9	33.6
More than 1,000	1.5	98.5	-7.4	-14.1	169,500	14.4	4.6	18.5	4.9	38.8
All	76.8	21.3	2.9	100.0	-1,370	-14.1	0.0	100.0	-2.4	14.4

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,720	11.7	6,290	1.3	540	0.7	5,740	1.4	8.7
10-20	16,320	17.8	17,340	5.4	1,150	2.1	16,180	6.0	6.7
20-30	16,510	18.0	28,400	8.9	1,990	3.7	26,420	9.9	7.0
30-40	11,230	12.2	39,710	8.4	3,480	4.4	36,230	9.3	8.8
40-50	7,560	8.2	51,500	7.4	5,830	5.0	45,660	7.9	11.3
50-75	13,240	14.4	70,370	17.6	10,300	15.4	60,060	18.1	14.6
75-100	6,510	7.1	98,650	12.2	17,480	12.8	81,170	12.0	17.7
100-200	7,270	7.9	152,040	20.9	31,080	25.5	120,960	20.0	20.4
200-500	1,490	1.6	316,980	8.9	76,230	12.8	240,750	8.2	24.1
500-1,000	140	0.2	763,180	2.1	219,520	3.6	543,660	1.8	28.8
More than 1,000	100	0.1	3,475,750	6.9	1,179,850	13.9	2,295,900	5.5	34.0
All	91,750	100.0	57,560	100.0	9,680	100.0	47,880	100.0	16.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

(1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2020. This proposal institutes a Universal Earned Income Tax Credit (UEITC), provides a Universal

Basic Income (UBI), and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1st, 2020, and would be fully phased in on January 1st, 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.

(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 tax; 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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2017 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	92.3	1.1	88.0	-1.8	-4,750	-3,613.7	-0.1	-0.1	-85.9	-83.5
10-20	95.8	0.1	33.9	-4.9	-6,090	-29,217.2	-0.4	-0.4	-33.9	-33.8
20-30	97.1	0.4	20.7	-6.9	-5,930	-2,452.0	-0.5	-0.5	-20.5	-19.7
30-40	95.5	2.3	14.0	-7.1	-5,460	-442.7	-0.5	-0.4	-13.6	-10.5
40-50	95.6	3.6	11.2	-7.4	-5,470	-189.1	-0.6	-0.3	-10.6	-5.0
50-75	92.4	7.0	7.2	-18.6	-4,750	-75.7	-1.5	0.4	-6.6	2.1
75-100	82.9	17.0	3.8	-14.3	-3,390	-29.4	-1.3	2.5	-3.4	8.1
100-200	43.0	56.8	-0.5	7.2	630	2.4	-1.2	22.4	0.4	16.4
200-500	2.3	97.7	-4.6	63.1	11,790	17.5	2.5	31.0	3.6	24.3
500-1,000	0.4	99.6	-6.4	25.8	36,730	18.9	1.1	11.9	4.8	30.2
More than 1,000	0.2	99.8	-7.7	65.0	181,750	16.6	2.5	33.3	5.3	37.0
All	54.9	44.6	-2.0	100.0	3,210	7.9	0.0	100.0	1.6	21.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	760	1.2	5,530	0.0	130	0.0	5,400	0.0	2.4
10-20	1,610	2.6	17,980	0.2	20	0.0	17,960	0.3	0.1
20-30	2,340	3.8	28,860	0.5	240	0.0	28,610	0.7	0.8
30-40	2,610	4.2	40,150	0.8	1,230	0.1	38,920	1.0	3.1
40-50	2,710	4.4	51,700	1.1	2,890	0.3	48,810	1.3	5.6
50-75	7,830	12.6	72,020	4.5	6,270	1.9	65,750	5.2	8.7
75-100	8,410	13.5	100,590	6.8	11,530	3.8	89,060	7.5	11.5
100-200	22,920	36.7	162,850	29.9	26,120	23.6	136,740	31.5	16.0
200-500	10,710	17.2	326,580	28.0	67,570	28.5	259,010	27.9	20.7
500-1,000	1,400	2.3	765,840	8.6	194,530	10.8	571,310	8.1	25.4
More than 1,000	720	1.2	3,448,250	19.8	1,092,710	30.8	2,355,540	16.9	31.7
All	62,390	100.0	200,190	100.0	40,720	100.0	159,470	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.□

(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 tax; 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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2017 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	99.5	0.1	51.6	10.5	-4,400	460.4	-2.2	-2.5	-58.1	-70.7
10-20	99.3	0.3	20.1	38.7	-4,010	182.3	-8.4	-11.9	-22.6	-35.0
20-30	97.1	2.7	10.7	39.7	-3,210	217.1	-8.5	-11.5	-11.2	-16.4
30-40	95.4	4.6	7.7	33.4	-3,010	-304.5	-6.3	-4.4	-7.5	-5.1
40-50	87.1	12.9	5.1	21.4	-2,490	-84.6	-3.4	0.8	-4.8	0.9
50-75	81.9	17.8	2.7	24.9	-1,710	-24.8	-1.6	15.0	-2.4	7.4
75-100	41.8	57.9	-0.3	-1.7	220	1.7	3.8	21.0	0.2	13.5
100-200	6.3	93.7	-3.3	-34.1	4,120	15.6	13.9	50.0	2.7	20.2
200-500	5.5	94.5	-5.5	-16.5	12,700	18.7	6.2	20.7	4.3	27.1
500-1,000	3.9	96.2	-7.5	-3.7	40,120	18.3	1.4	4.8	5.3	34.3
More than 1,000	0.6	99.4	-7.7	-13.0	228,750	16.4	5.2	18.2	5.3	37.3
All	75.9	24.0	2.2	100.0	-1,310	-16.6	0.0	100.0	-1.9	9.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	3.1	7,580	0.4	-960	-0.4	8,540	0.4	-12.6
10-20	3,060	12.6	17,740	3.3	-2,200	-3.5	19,940	4.2	-12.4
20-30	3,920	16.2	28,570	6.8	-1,480	-3.0	30,050	8.1	-5.2
30-40	3,510	14.5	39,950	8.5	990	1.8	38,960	9.4	2.5
40-50	2,730	11.3	51,620	8.6	2,950	4.2	48,670	9.1	5.7
50-75	4,600	19.0	70,670	19.8	6,920	16.6	63,750	20.2	9.8
75-100	2,520	10.4	98,770	15.1	13,130	17.3	85,640	14.8	13.3
100-200	2,620	10.8	151,010	24.1	26,330	36.0	124,680	22.5	17.4
200-500	410	1.7	296,970	7.4	67,750	14.6	229,220	6.5	22.8
500-1,000	30	0.1	756,940	1.4	219,260	3.4	537,680	1.1	29.0
More than 1,000	20	0.1	4,348,650	4.7	1,391,500	13.0	2,957,160	3.7	32.0
All	24,220	100.0	67,960	100.0	7,910	100.0	60,050	100.0	11.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19.□

(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 tax; 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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2017 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	99.2	0.0	57.5	-5.4	-4,770	480.6	-0.3	-0.4	-65.2	-78.8
10-20	99.3	0.5	21.5	-18.7	-4,310	185.1	-1.1	-1.7	-24.3	-37.5
20-30	97.1	2.8	12.2	-21.0	-3,700	222.7	-1.2	-1.8	-12.9	-18.7
30-40	95.1	4.9	9.1	-17.6	-3,590	-901.4	-1.0	-0.9	-9.0	-8.0
40-50	89.9	10.0	7.0	-14.0	-3,450	-135.7	-0.9	-0.2	-6.7	-1.8
50-75	87.5	12.3	5.2	-26.7	-3,330	-49.7	-1.8	1.6	-4.7	4.7
75-100	69.1	30.7	2.8	-14.3	-2,450	-19.5	-1.1	3.5	-2.5	10.1
100-200	35.7	64.1	-1.0	18.7	1,340	5.0	-0.3	23.1	0.8	17.3
200-500	1.3	98.7	-4.9	81.5	12,620	18.5	3.2	30.8	3.9	24.8
500-1,000	0.2	99.8	-6.8	33.8	38,570	19.4	1.4	12.3	5.0	31.0
More than 1,000	0.2	99.8	-8.1	84.0	187,620	17.3	3.2	33.7	5.5	37.5
All	63.6	36.2	-1.5	100.0	1,790	6.3	0.0	100.0	1.2	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</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	2.0	7,310	0.1	-990	-0.1	8,300	0.1	-13.6
10-20	4,260	7.8	17,720	0.9	-2,330	-0.6	20,050	1.3	-13.1
20-30	5,580	10.2	28,670	2.0	-1,660	-0.6	30,340	2.6	-5.8
30-40	4,800	8.8	39,880	2.3	400	0.1	39,480	2.9	1.0
40-50	3,980	7.3	51,690	2.5	2,540	0.7	49,150	3.0	4.9
50-75	7,870	14.4	71,190	6.9	6,690	3.4	64,500	7.7	9.4
75-100	5,710	10.4	99,840	7.0	12,540	4.6	87,300	7.5	12.6
100-200	13,670	24.9	162,320	27.1	26,670	23.3	135,650	28.0	16.4
200-500	6,340	11.6	325,490	25.2	68,060	27.6	257,430	24.7	20.9
500-1,000	860	1.6	765,860	8.1	199,120	11.0	566,740	7.4	26.0
More than 1,000	440	0.8	3,395,100	18.2	1,085,440	30.5	2,309,650	15.3	32.0
All	54,840	100.0	149,170	100.0	28,510	100.0	120,660	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19. <sup>2</sup>

(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 tax; 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 T20-0214**  
**Implement a Universal Earned Income Tax Credit (UEITC), Provide a Universal Basic Income (UBI), and Institute an 11 Percent Broad Base VAT**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2017 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	91.8	0.4	38.4	-21.2	-2,140	-1,994.1	-0.6	-0.6	-37.7	-35.8
10-20	87.5	4.6	11.5	-60.9	-2,050	-710.8	-1.7	-1.4	-11.3	-9.7
20-30	85.4	8.6	6.8	-81.6	-1,900	-334.6	-2.3	-1.6	-6.7	-4.7
30-40	84.3	13.0	4.9	-56.7	-1,880	-172.4	-1.6	-0.7	-4.7	-2.0
40-50	75.1	23.9	3.7	-37.1	-1,820	-84.2	-1.1	0.2	-3.6	0.7
50-75	61.5	37.8	1.8	-41.9	-1,150	-23.9	-1.3	3.7	-1.6	5.2
75-100	53.6	46.0	0.6	-13.2	-540	-5.6	-0.6	6.2	-0.5	9.2
100-200	31.6	68.2	-1.5	70.7	1,960	9.0	1.3	23.6	1.3	15.2
200-500	4.6	95.4	-4.1	119.7	10,710	16.3	2.7	23.5	3.3	23.3
500-1,000	1.9	98.1	-5.4	45.3	31,500	16.4	1.0	8.8	4.1	28.8
More than 1,000	0.6	99.4	-6.9	175.5	183,810	14.7	3.9	37.7	4.7	36.7
All	65.8	31.3	-0.5	100.0	410	2.8	0.0	100.0	0.4	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2023 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,060	4.0	5,660	0.2	110	0.0	5,560	0.3	1.9
10-20	6,160	12.1	18,170	2.3	290	0.2	17,880	2.7	1.6
20-30	8,930	17.5	28,340	5.3	570	0.7	27,770	6.1	2.0
30-40	6,260	12.3	39,650	5.2	1,090	0.9	38,560	5.9	2.8
40-50	4,220	8.3	51,370	4.5	2,160	1.2	49,210	5.1	4.2
50-75	7,550	14.8	70,530	11.1	4,830	5.0	65,700	12.2	6.8
75-100	5,090	10.0	99,720	10.6	9,700	6.7	90,010	11.3	9.7
100-200	7,500	14.7	156,490	24.4	21,750	22.2	134,740	24.8	13.9
200-500	2,320	4.6	328,500	15.9	65,720	20.8	262,780	15.0	20.0
500-1,000	300	0.6	775,530	4.8	192,020	7.8	583,510	4.3	24.8
More than 1,000	200	0.4	3,904,990	16.1	1,250,490	33.8	2,654,490	12.9	32.0
All	51,020	100.0	94,160	100.0	14,380	100.0	79,790	100.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

1) Calendar year. Baseline is current law in place for 2023 as of January 1st, 2018. This proposal institutes a Universal Earned Income Tax Credit (UEITC) of 100% on earned income up to \$14,000; provides a \$2,000 per person Universal Basic Income (UBI); and adds an 11 percent broad base Value Added Tax (VAT). These proposals would begin phasing in on January 1, 2020, and would be fully phased in on January 1, 2023. The maximum UEITC is indexed to per capita GDP after 2023. These estimates are based on an economic forecast that does not include the potential effects of the economic disruption caused by COVID-19. <sup>2</sup>

(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 tax; 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.