

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

Table T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	10,910	5.9	0.1	0.0	-10	-0.1	4.3
10-20	17,700	9.5	0.5	0.6	-90	-0.5	1.7
20-30	18,840	10.1	0.8	1.6	-230	-0.7	3.3
30-40	15,590	8.4	0.8	2.0	-340	-0.8	5.4
40-50	13,940	7.5	0.8	2.2	-430	-0.8	8.0
50-75	28,350	15.2	1.1	7.5	-710	-0.9	11.1
75-100	19,490	10.5	1.1	7.4	-1,020	-0.9	14.0
100-200	38,100	20.5	1.1	23.0	-1,630	-0.9	17.1
200-500	18,090	9.7	1.6	29.0	-4,310	-1.2	21.4
500-1,000	2,660	1.4	2.9	16.7	-16,970	-2.1	25.8
More than 1,000	1,010	0.5	1.3	11.7	-31,130	-0.9	30.7
All	186,340	100.0	1.3	100.0	-1,450	-1.1	19.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 7.6

Proposal: 0.2

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.0	-10	-1.7	0.0	0.1	-0.1	4.3
10-20	0.5	0.6	-90	-21.1	0.0	0.1	-0.5	1.7
20-30	0.8	1.6	-230	-18.2	-0.1	0.4	-0.7	3.3
30-40	0.8	2.0	-340	-12.7	-0.1	0.8	-0.8	5.4
40-50	0.8	2.2	-430	-8.8	-0.1	1.3	-0.8	8.0
50-75	1.1	7.5	-710	-7.7	-0.1	5.0	-0.9	11.1
75-100	1.1	7.4	-1,020	-6.3	-0.1	6.0	-0.9	14.0
100-200	1.1	23.0	-1,630	-5.2	0.0	23.5	-0.9	17.1
200-500	1.6	29.0	-4,310	-5.4	0.0	28.2	-1.2	21.4
500-1,000	2.9	16.7	-16,970	-7.5	-0.3	11.5	-2.1	25.8
More than 1,000	1.3	11.7	-31,130	-2.8	0.6	22.9	-0.9	30.7
All	1.3	100.0	-1,450	-5.3	0.0	100.0	-1.1	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,910	5.9	6,550	0.3	290	0.1	6,270	0.3	4.4
10-20	17,700	9.5	18,700	1.3	410	0.1	18,290	1.6	2.2
20-30	18,840	10.1	30,860	2.3	1,240	0.5	29,620	2.7	4.0
30-40	15,590	8.4	43,140	2.6	2,660	0.8	40,480	3.1	6.2
40-50	13,940	7.5	55,560	3.0	4,850	1.3	50,710	3.5	8.7
50-75	28,350	15.2	76,690	8.5	9,240	5.1	67,450	9.4	12.0
75-100	19,490	10.5	107,640	8.2	16,070	6.1	91,570	8.7	14.9
100-200	38,100	20.5	174,600	26.0	31,550	23.5	143,050	26.6	18.1
200-500	18,090	9.7	353,240	25.0	79,900	28.2	273,340	24.2	22.6
500-1,000	2,660	1.4	817,640	8.5	227,590	11.8	590,040	7.7	27.8
More than 1,000	1,010	0.5	3,578,600	14.2	1,129,210	22.4	2,449,390	12.1	31.6
All	186,340	100.0	137,330	100.0	27,500	100.0	109,830	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

Number of AMT Taxpayers (millions). Baseline: 7.6

Proposal: 0.2

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.1	0.1	*	-0.7	0.0	0.3	-0.1	6.6
10-20	0.4	1.4	-60	-5.6	0.0	1.1	-0.3	5.6
20-30	0.4	2.4	-110	-5.1	0.0	2.1	-0.4	6.7
30-40	0.5	3.2	-190	-5.4	0.0	2.6	-0.4	7.8
40-50	0.6	4.4	-310	-5.4	0.0	3.6	-0.6	9.8
50-75	1.1	19.7	-730	-6.7	-0.3	13.2	-1.0	13.3
75-100	1.2	16.3	-1,050	-5.5	-0.1	13.4	-1.0	16.7
100-200	1.2	28.5	-1,540	-4.4	0.1	30.0	-0.9	20.4
200-500	2.0	20.9	-5,030	-5.9	-0.2	16.0	-1.5	23.5
500-1,000	0.8	1.9	-4,460	-1.8	0.2	5.1	-0.5	29.8
More than 1,000	0.5	2.5	-12,130	-1.0	0.4	12.2	-0.3	32.8
All	1.0	100.0	-640	-4.6	0.0	100.0	-0.8	17.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	8,580	9.7	6,620	0.8	440	0.3	6,180	1.0	6.6
10-20	12,480	14.1	18,640	3.4	1,100	1.1	17,540	3.9	5.9
20-30	12,100	13.7	30,770	5.5	2,160	2.1	28,610	6.2	7.0
30-40	9,310	10.5	43,040	5.9	3,530	2.7	39,520	6.6	8.2
40-50	7,900	8.9	55,590	6.4	5,750	3.7	49,840	7.1	10.3
50-75	15,300	17.3	76,530	17.2	10,930	13.5	65,600	18.0	14.3
75-100	8,810	9.9	107,190	13.9	18,950	13.5	88,230	13.9	17.7
100-200	10,470	11.8	165,600	25.4	35,300	29.9	130,300	24.4	21.3
200-500	2,350	2.7	341,630	11.8	85,210	16.2	256,410	10.8	24.9
500-1,000	250	0.3	821,090	3.0	248,700	5.0	572,390	2.5	30.3
More than 1,000	120	0.1	3,782,240	6.4	1,251,460	11.7	2,530,780	5.2	33.1
All	88,620	100.0	76,950	100.0	13,940	100.0	63,010	100.0	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	-0.5	0.0	0.0	0.0	2.5
10-20	0.3	0.1	-60	-184.8	0.0	0.0	-0.3	-0.1
20-30	0.8	0.3	-240	-47.5	0.0	0.0	-0.8	0.9
30-40	0.8	0.5	-330	-33.0	0.0	0.1	-0.8	1.5
40-50	0.6	0.5	-320	-11.9	0.0	0.2	-0.6	4.3
50-75	0.6	1.8	-460	-7.6	0.0	1.2	-0.6	7.2
75-100	0.9	3.4	-880	-7.0	0.0	2.6	-0.8	10.8
100-200	1.1	21.0	-1,680	-5.6	-0.1	20.0	-0.9	15.6
200-500	1.5	34.1	-4,260	-5.4	0.0	34.1	-1.2	21.0
500-1,000	3.2	23.3	-18,660	-8.3	-0.5	14.7	-2.3	25.3
More than 1,000	1.6	16.9	-37,230	-3.5	0.5	26.9	-1.1	30.4
All	1.5	100.0	-2,730	-5.4	0.0	100.0	-1.2	20.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,350	2.0	5,180	0.0	130	0.0	5,040	0.1	2.6
10-20	2,090	3.1	18,920	0.2	30	0.0	18,890	0.3	0.2
20-30	2,700	4.0	30,950	0.5	500	0.0	30,450	0.7	1.6
30-40	3,000	4.4	43,500	0.8	990	0.1	42,510	1.0	2.3
40-50	2,980	4.4	55,640	1.0	2,690	0.2	52,940	1.3	4.8
50-75	7,170	10.5	77,540	3.5	6,060	1.3	71,480	4.1	7.8
75-100	7,130	10.4	108,550	4.8	12,630	2.6	95,910	5.4	11.6
100-200	23,350	34.2	180,310	26.1	29,850	20.1	150,460	27.8	16.6
200-500	14,930	21.8	356,550	33.0	79,270	34.1	277,280	32.8	22.2
500-1,000	2,330	3.4	817,520	11.8	225,300	15.1	592,220	10.9	27.6
More than 1,000	850	1.2	3,422,300	18.0	1,077,380	26.3	2,344,920	15.7	31.5
All	68,370	100.0	235,590	100.0	50,740	100.0	184,850	100.0	21.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.3	0.1	-30	2.6	0.0	-0.4	-0.4	-15.4
10-20	1.0	2.7	-220	8.5	-0.5	-3.2	-1.2	-14.8
20-30	1.8	9.8	-600	39.4	-1.1	-3.2	-1.9	-6.8
30-40	1.9	10.5	-810	-70.2	-0.9	0.4	-1.9	0.8
40-50	1.7	10.5	-880	-21.8	-0.6	3.5	-1.6	5.7
50-75	1.5	22.4	-1,030	-13.3	-0.8	13.4	-1.4	8.8
75-100	1.4	16.7	-1,310	-8.9	-0.1	15.9	-1.2	12.6
100-200	1.1	23.1	-1,510	-5.0	1.4	40.2	-0.9	17.3
200-500	0.7	4.6	-1,730	-2.4	1.1	17.0	-0.5	21.8
500-1,000	-0.5	-0.5	2,700	1.2	0.4	3.9	0.3	28.9
More than 1,000	0.0	0.1	-710	-0.1	1.1	12.6	0.0	30.4
All	1.3	100.0	-910	-8.5	0.0	100.0	-1.1	12.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	810	3.3	7,920	0.3	-1,190	-0.4	9,100	0.4	-15.0
10-20	2,820	11.4	18,830	2.6	-2,560	-2.7	21,380	3.4	-13.6
20-30	3,670	14.8	31,110	5.6	-1,520	-2.1	32,630	6.8	-4.9
30-40	2,940	11.8	43,000	6.3	1,150	1.3	41,860	7.0	2.7
40-50	2,670	10.7	55,400	7.3	4,050	4.1	51,340	7.8	7.3
50-75	4,880	19.7	76,100	18.4	7,750	14.2	68,360	19.0	10.2
75-100	2,880	11.6	106,970	15.2	14,740	15.9	92,230	15.1	13.8
100-200	3,430	13.8	165,310	28.0	30,090	38.7	135,210	26.4	18.2
200-500	590	2.4	321,240	9.4	71,660	15.9	249,580	8.4	22.3
500-1,000	40	0.2	814,990	1.6	233,160	3.5	581,830	1.3	28.6
More than 1,000	20	0.1	5,164,360	5.0	1,570,290	11.5	3,594,070	4.0	30.4
All	24,820	100.0	81,480	100.0	10,740	100.0	70,740	100.0	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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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

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.4	0.0	-40	3.0	0.0	-0.1	-0.5	-16.9
10-20	1.0	0.8	-210	8.1	-0.1	-0.6	-1.1	-15.2
20-30	1.7	2.5	-570	35.0	-0.2	-0.6	-1.8	-7.1
30-40	1.8	2.9	-780	-114.7	-0.2	0.0	-1.8	-0.2
40-50	1.7	2.6	-850	-23.1	-0.1	0.5	-1.5	5.1
50-75	1.4	5.9	-970	-12.7	-0.2	2.5	-1.3	8.7
75-100	1.2	5.1	-1,150	-8.2	-0.1	3.4	-1.1	12.0
100-200	1.1	18.2	-1,620	-5.2	0.1	20.4	-0.9	16.7
200-500	1.5	28.2	-4,130	-5.0	0.2	32.3	-1.2	21.8
500-1,000	3.1	20.1	-17,920	-7.7	-0.3	14.8	-2.2	26.4
More than 1,000	1.5	15.0	-34,940	-3.2	0.7	27.3	-1.0	30.9
All	1.5	100.0	-2,170	-5.7	0.0	100.0	-1.2	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,350	2.4	7,860	0.1	-1,290	-0.1	9,150	0.2	-16.4
10-20	4,390	7.7	18,770	0.8	-2,630	-0.5	21,410	1.2	-14.0
20-30	5,420	9.5	31,090	1.6	-1,630	-0.4	32,710	2.2	-5.2
30-40	4,540	8.0	42,980	1.9	680	0.1	42,300	2.4	1.6
40-50	3,820	6.7	55,440	2.1	3,700	0.7	51,740	2.4	6.7
50-75	7,500	13.2	76,670	5.6	7,650	2.7	69,030	6.4	10.0
75-100	5,400	9.5	107,740	5.7	14,100	3.5	93,640	6.3	13.1
100-200	13,860	24.4	178,720	24.2	31,470	20.2	147,250	25.2	17.6
200-500	8,420	14.8	357,180	29.4	82,050	32.1	275,120	28.6	23.0
500-1,000	1,390	2.4	819,910	11.1	234,270	15.1	585,640	10.0	28.6
More than 1,000	530	0.9	3,397,840	17.5	1,083,120	26.6	2,314,720	15.1	31.9
All	56,890	100.0	180,050	100.0	37,880	100.0	142,180	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

<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 T20-0249
Trump Administration's Budget Proposal to Make the Individual and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2030 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	*	-1.0	0.0	0.0	0.0	2.0
10-20	0.2	0.2	-40	-12.5	0.0	0.1	-0.2	1.6
20-30	0.1	0.1	-20	-2.9	0.0	0.3	-0.1	2.0
30-40	0.1	0.4	-50	-4.6	0.0	0.6	-0.1	2.4
40-50	0.2	0.9	-130	-6.2	0.0	1.0	-0.2	3.5
50-75	0.7	6.4	-480	-9.8	-0.2	4.2	-0.6	5.7
75-100	1.0	8.6	-1,000	-9.5	-0.2	5.9	-0.9	8.8
100-200	1.4	29.7	-2,100	-8.7	-0.5	22.5	-1.2	13.0
200-500	2.3	33.4	-6,450	-8.9	-0.6	24.6	-1.8	18.7
500-1,000	3.2	14.2	-19,340	-9.1	-0.3	10.2	-2.4	23.7
More than 1,000	0.9	8.6	-25,480	-2.0	1.4	30.0	-0.6	30.5
All	1.3	100.0	-1,370	-6.7	0.0	100.0	-1.1	15.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2030 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,690	3.2	5,160	0.1	110	0.0	5,060	0.2	2.1
10-20	3,710	7.0	19,400	1.1	350	0.1	19,040	1.2	1.8
20-30	5,540	10.4	31,130	2.6	640	0.3	30,490	3.0	2.0
30-40	5,580	10.5	43,350	3.6	1,070	0.6	42,290	4.2	2.5
40-50	5,220	9.8	55,740	4.3	2,070	1.0	53,670	4.9	3.7
50-75	9,780	18.3	76,610	11.1	4,880	4.4	71,730	12.4	6.4
75-100	6,280	11.8	107,660	10.0	10,480	6.1	97,180	10.7	9.7
100-200	10,320	19.3	170,980	26.1	24,240	23.0	146,750	26.7	14.2
200-500	3,770	7.1	353,980	19.7	72,620	25.2	281,370	18.7	20.5
500-1,000	540	1.0	811,840	6.4	211,600	10.4	600,250	5.7	26.1
More than 1,000	250	0.5	4,062,330	14.8	1,262,260	28.5	2,800,070	12.1	31.1
All	53,370	100.0	126,760	100.0	20,370	100.0	106,390	100.0	16.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-1).

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 17, 2020. Proposal would make the individual income tax and estate tax provisions in the 2017 Tax Act ("The Tax Cuts and Jobs Act") permanent. Includes provisions affecting: individual income tax rates; alternative minimum tax (AMT); standard deduction; personal exemptions; qualified business income; active pass-through losses; child tax credit; credit for other dependents; SSN requirements; itemized deductions; moving expenses; and estate tax.

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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.