

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2020 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 Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
<b>Less than 10</b>	0.0	0	0.0	0	0.0	0.0	0	0.0	4.5
<b>10-20</b>	*	**	0.0	0	0.0	0.0	0	0.0	2.2
<b>20-30</b>	0.2	-70	0.0	0	0.0	0.0	0	0.0	3.7
<b>30-40</b>	0.5	-330	0.0	0	0.0	0.0	*	0.0	6.4
<b>40-50</b>	1.3	-340	0.0	0	0.0	0.1	*	0.0	8.5
<b>50-75</b>	2.4	-260	0.0	0	0.0	0.2	-10	0.0	11.3
<b>75-100</b>	6.3	-500	0.0	0	0.0	0.7	-30	0.0	14.1
<b>100-200</b>	16.0	-810	0.0	0	0.1	5.5	-130	-0.1	17.0
<b>200-500</b>	50.6	-2,370	0.0	0	0.5	23.9	-1,200	-0.4	21.2
<b>500-1,000</b>	86.8	-9,080	0.0	0	1.5	20.6	-7,880	-1.1	24.6
<b>More than 1,000</b>	92.7	-47,770	0.0	0	2.2	49.0	-44,260	-1.5	28.9
<b>All</b>	9.8	-4,380	0.0	0	0.5	100.0	-430	-0.4	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

Number of AMT Taxpayers (millions). Baseline: 0.1 Proposal: 0.7

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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 T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	4.5
10-20	*	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	2.2
20-30	0.2	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	3.7
30-40	0.5	0.0	0.0	0.0	*	-0.1	0.0	1.1	0.0	6.4
40-50	1.3	0.0	0.0	0.1	*	-0.1	0.0	1.6	0.0	8.5
50-75	2.4	0.0	0.0	0.2	-10	-0.1	0.1	5.5	0.0	11.3
75-100	6.3	0.0	0.0	0.7	-30	-0.3	0.1	6.7	0.0	14.1
100-200	16.0	0.0	0.1	5.5	-130	-0.5	0.4	23.9	-0.1	17.0
200-500	50.6	0.0	0.5	23.9	-1,200	-1.9	0.1	28.6	-0.4	21.2
500-1,000	86.8	0.0	1.5	20.6	-7,880	-4.4	-0.2	10.1	-1.1	24.6
More than 1,000	92.7	0.0	2.2	49.0	-44,260	-5.0	-0.6	21.4	-1.5	28.9
All	9.8	0.0	0.5	100.0	-430	-2.2	0.0	100.0	-0.4	18.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,530	7.1	5,400	0.4	250	0.1	5,160	0.4	4.5
10-20	21,010	11.9	15,540	1.8	350	0.2	15,190	2.2	2.2
20-30	19,610	11.1	25,580	2.8	950	0.6	24,630	3.3	3.7
30-40	15,980	9.1	35,980	3.2	2,320	1.1	33,670	3.6	6.4
40-50	13,160	7.5	46,230	3.4	3,920	1.5	42,310	3.8	8.5
50-75	25,320	14.3	63,500	8.9	7,190	5.4	56,310	9.6	11.3
75-100	17,500	9.9	89,450	8.6	12,610	6.5	76,840	9.1	14.1
100-200	32,010	18.1	144,670	25.5	24,770	23.4	119,890	26.0	17.1
200-500	15,120	8.6	295,030	24.5	63,820	28.5	231,210	23.6	21.6
500-1,000	1,970	1.1	690,110	7.5	177,550	10.4	512,560	6.8	25.7
More than 1,000	840	0.5	2,932,940	13.5	892,160	22.1	2,040,780	11.5	30.4
All	176,490	100.0	102,950	100.0	19,170	100.0	83,790	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.7

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	6.7
10-20	*	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	5.5
20-30	0.3	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	7.5
30-40	0.6	0.0	0.0	0.2	*	-0.1	0.1	4.1	0.0	9.8
40-50	1.8	0.0	0.0	0.4	-10	-0.1	0.1	4.9	0.0	11.5
50-75	3.3	0.0	0.0	0.9	-10	-0.1	0.2	14.5	0.0	14.3
75-100	9.6	0.0	0.1	2.8	-50	-0.3	0.2	13.7	-0.1	17.7
100-200	24.2	0.0	0.2	14.5	-220	-0.8	0.2	26.8	-0.2	20.3
200-500	62.3	0.0	0.8	27.8	-1,840	-2.7	-0.2	14.6	-0.6	23.2
500-1,000	89.2	0.0	2.1	16.3	-10,440	-5.0	-0.2	4.5	-1.5	28.4
More than 1,000	89.0	0.0	2.2	37.2	-44,640	-4.5	-0.4	11.5	-1.5	31.1
All	5.4	0.0	0.3	100.0	-140	-1.4	0.0	100.0	-0.3	17.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,890	11.7	5,450	1.2	360	0.4	5,080	1.3	6.7
10-20	15,130	17.9	15,480	5.0	850	1.6	14,630	5.7	5.5
20-30	12,410	14.7	25,490	6.7	1,910	2.9	23,580	7.5	7.5
30-40	9,340	11.1	35,930	7.1	3,520	4.1	32,420	7.8	9.8
40-50	7,300	8.7	46,150	7.2	5,310	4.8	40,840	7.7	11.5
50-75	12,880	15.3	63,160	17.3	9,010	14.3	54,150	17.9	14.3
75-100	6,950	8.2	88,920	13.1	15,770	13.5	73,150	13.1	17.7
100-200	7,700	9.1	136,620	22.4	27,990	26.6	108,620	21.5	20.5
200-500	1,770	2.1	285,550	10.7	67,990	14.8	217,560	9.9	23.8
500-1,000	180	0.2	696,740	2.7	208,490	4.7	488,250	2.3	29.9
More than 1,000	100	0.1	3,037,010	6.3	988,280	11.9	2,048,740	5.1	32.5
All	84,450	100.0	55,660	100.0	9,590	100.0	46,070	100.0	17.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
30-40	0.1	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.8
40-50	0.2	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	3.9
50-75	0.9	0.0	0.0	0.0	*	-0.1	0.0	1.5	0.0	7.4
75-100	3.0	0.0	0.0	0.2	-10	-0.1	0.1	3.3	0.0	10.9
100-200	12.2	0.0	0.1	3.3	-90	-0.4	0.5	22.0	-0.1	15.8
200-500	48.4	0.0	0.5	23.4	-1,080	-1.7	0.3	35.1	-0.4	20.9
500-1,000	86.8	0.0	1.5	22.2	-7,600	-4.4	-0.2	12.7	-1.1	24.1
More than 1,000	93.6	0.0	2.2	51.0	-43,220	-5.1	-0.7	24.8	-1.5	28.6
All	17.3	0.0	0.6	100.0	-910	-2.6	0.0	100.0	-0.5	19.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,540	2.4	4,410	0.1	90	0.0	4,330	0.1	2.0
10-20	2,560	3.9	15,810	0.4	110	0.0	15,710	0.4	0.7
20-30	3,130	4.8	25,790	0.7	220	0.0	25,580	0.9	0.9
30-40	3,270	5.0	35,980	1.0	640	0.1	35,340	1.2	1.8
40-50	2,960	4.6	46,390	1.2	1,790	0.2	44,600	1.4	3.9
50-75	7,160	11.0	64,470	4.0	4,760	1.5	59,710	4.6	7.4
75-100	7,500	11.5	90,290	5.8	9,850	3.2	80,430	6.5	10.9
100-200	21,130	32.5	148,840	27.0	23,660	21.5	125,180	28.4	15.9
200-500	12,800	19.7	297,200	32.7	63,290	34.8	233,910	32.2	21.3
500-1,000	1,730	2.7	689,820	10.3	173,820	12.9	515,990	9.6	25.2
More than 1,000	700	1.1	2,812,390	16.9	848,610	25.5	1,963,780	14.8	30.2
All	64,970	100.0	179,020	100.0	35,790	100.0	143,230	100.0	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-12.9
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-4.0	0.0	-13.5
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	-4.3	0.0	-7.2
30-40	0.1	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	0.1
40-50	0.4	0.0	0.0	0.0	0	0.0	0.0	3.2	0.0	4.3
50-75	1.0	0.0	0.0	0.5	*	-0.1	0.2	15.4	0.0	8.5
75-100	5.0	0.0	0.0	1.6	-10	-0.1	0.2	18.0	0.0	12.6
100-200	18.4	0.0	0.1	14.4	-120	-0.5	0.3	38.7	-0.1	17.1
200-500	57.3	0.0	0.7	28.7	-1,540	-2.5	-0.2	15.4	-0.6	22.0
500-1,000	75.8	0.0	1.6	12.0	-7,740	-4.0	-0.1	4.0	-1.1	27.2
More than 1,000	89.3	0.0	1.8	42.7	-55,500	-4.1	-0.4	14.0	-1.2	28.9
All	4.0	0.0	0.2	100.0	-90	-1.4	0.0	100.0	-0.2	10.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	930	4.0	6,450	0.4	-830	-0.5	7,280	0.5	-12.9
10-20	3,050	13.0	15,590	3.3	-2,100	-4.0	17,680	4.2	-13.5
20-30	3,710	15.8	25,700	6.5	-1,860	-4.3	27,560	7.9	-7.2
30-40	3,000	12.8	36,090	7.4	50	0.1	36,040	8.3	0.1
40-50	2,530	10.8	46,250	8.0	2,010	3.2	44,240	8.6	4.4
50-75	4,550	19.4	62,980	19.6	5,370	15.2	57,610	20.2	8.5
75-100	2,550	10.9	88,630	15.5	11,210	17.8	77,420	15.2	12.7
100-200	2,650	11.3	136,100	24.7	23,370	38.4	112,730	23.0	17.2
200-500	410	1.8	270,670	7.6	60,970	15.5	209,700	6.6	22.5
500-1,000	30	0.2	683,140	1.6	193,540	4.1	489,590	1.3	28.3
More than 1,000	20	0.1	4,546,150	5.3	1,368,150	14.4	3,178,000	4.2	30.1
All	23,480	100.0	62,150	100.0	6,850	100.0	55,300	100.0	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

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

(1) Calendar year. Baseline is the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-14.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-14.2
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.5
30-40	0.2	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.9
40-50	0.6	0.0	0.0	0.0	*	0.0	0.0	0.5	0.0	3.8
50-75	1.3	0.0	0.0	0.1	*	-0.1	0.1	2.7	0.0	8.1
75-100	4.8	0.0	0.0	0.2	-20	-0.2	0.1	4.2	0.0	12.0
100-200	15.6	0.0	0.1	3.6	-110	-0.5	0.5	22.1	-0.1	16.6
200-500	55.0	0.0	0.5	23.0	-1,220	-1.9	0.3	34.0	-0.4	21.6
500-1,000	89.7	0.0	1.6	21.9	-8,190	-4.5	-0.2	12.9	-1.2	25.0
More than 1,000	93.7	0.0	2.4	51.2	-46,030	-5.4	-0.7	25.2	-1.6	28.9
All	14.4	0.0	0.7	100.0	-720	-2.7	0.0	100.0	-0.5	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,480	2.8	6,500	0.1	-940	-0.1	7,450	0.2	-14.5
10-20	4,550	8.5	15,560	1.0	-2,210	-0.7	17,770	1.4	-14.2
20-30	5,440	10.1	25,710	1.9	-1,930	-0.7	27,640	2.5	-7.5
30-40	4,420	8.2	35,930	2.1	-320	-0.1	36,250	2.7	-0.9
40-50	3,590	6.7	46,310	2.2	1,750	0.4	44,560	2.7	3.8
50-75	7,170	13.4	63,630	6.2	5,160	2.6	58,470	7.0	8.1
75-100	5,370	10.0	89,490	6.5	10,730	4.1	78,750	7.1	12.0
100-200	12,500	23.3	147,400	24.8	24,530	21.5	122,870	25.6	16.6
200-500	7,330	13.7	296,740	29.3	65,440	33.7	231,300	28.3	22.1
500-1,000	1,040	1.9	690,440	9.7	180,770	13.2	509,670	8.8	26.2
More than 1,000	430	0.8	2,803,290	16.3	855,660	26.0	1,947,630	14.0	30.5
All	53,600	100.0	138,460	100.0	26,550	100.0	111,900	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

\* 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 the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

**Table T21-0058**  
**Repeal \$10,000 Limit on Deductible State and Local Taxes (SALT)**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2022 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2020 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>6</sup>	
	With Tax cut	With Tax Increase			Dollars	Percent <sup>5</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
10-20	0.1	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.1
20-30	0.1	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	2.0
30-40	0.6	0.0	0.0	0.1	*	-0.3	0.0	0.8	0.0	2.7
40-50	1.6	0.0	0.0	0.2	-10	-0.4	0.0	1.1	0.0	3.4
50-75	2.5	0.0	0.0	0.4	-10	-0.2	0.1	4.6	0.0	5.8
75-100	6.8	0.0	0.0	1.1	-30	-0.4	0.1	6.1	0.0	8.5
100-200	13.5	0.0	0.1	6.9	-140	-0.7	0.4	22.7	-0.1	12.9
200-500	40.9	0.0	0.5	21.9	-1,200	-2.2	0.1	24.4	-0.4	18.3
500-1,000	79.3	0.0	1.4	17.0	-7,070	-4.2	-0.2	9.4	-1.0	23.1
More than 1,000	91.8	0.0	1.8	52.4	-40,920	-4.1	-0.5	29.9	-1.3	29.1
All	7.1	0.0	0.4	100.0	-330	-2.4	0.0	100.0	-0.4	14.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2022 <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>4</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,730	3.8	4,740	0.2	60	0.0	4,680	0.2	1.3
10-20	5,000	11.0	16,150	1.9	170	0.1	15,990	2.2	1.1
20-30	5,590	12.3	25,670	3.3	520	0.5	25,150	3.8	2.0
30-40	4,860	10.7	36,040	4.1	960	0.7	35,080	4.6	2.7
40-50	4,220	9.3	46,180	4.5	1,590	1.1	44,590	5.1	3.4
50-75	7,650	16.9	63,190	11.2	3,680	4.5	59,510	12.4	5.8
75-100	4,880	10.8	89,540	10.2	7,680	6.0	81,850	10.9	8.6
100-200	7,610	16.8	142,060	25.1	18,410	22.3	123,650	25.6	13.0
200-500	2,740	6.0	297,590	19.0	55,580	24.3	242,010	18.1	18.7
500-1,000	360	0.8	691,230	5.8	166,570	9.5	524,660	5.1	24.1
More than 1,000	190	0.4	3,275,320	14.6	994,330	30.4	2,280,990	11.9	30.4
All	45,400	100.0	94,830	100.0	13,820	100.0	81,010	100.0	14.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-3).

\* 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 the law currently in place for 2022 as of April 22, 2021. Proposal would: repeal the \$10,000 limit on deductible state and local taxes (SALT).

<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) 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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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