

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

Table T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Summary Table

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	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 (\$)					
Less than 10	5.5	-150	0.2	800	0.1	0.0	-10	-0.1	4.5
10-20	22.8	-350	0.6	600	0.4	0.4	-80	-0.4	2.4
20-30	40.1	-520	1.7	710	0.7	1.1	-200	-0.6	3.7
30-40	57.6	-650	3.7	920	0.8	1.7	-340	-0.8	5.9
40-50	65.0	-790	6.3	890	0.9	1.9	-460	-0.8	8.0
50-75	75.9	-1,150	9.7	1,110	1.1	6.1	-770	-1.0	11.4
75-100	80.8	-1,710	13.7	1,660	1.2	7.0	-1,160	-1.1	14.1
100-200	79.9	-2,960	18.1	2,360	1.3	23.4	-1,940	-1.1	17.5
200-500	78.4	-6,210	21.2	3,580	1.4	31.3	-4,110	-1.1	22.0
500-1,000	87.2	-21,500	12.4	12,820	2.8	18.6	-17,170	-2.0	25.7
More than 1,000	71.8	-81,720	27.8	107,030	1.2	11.0	-28,940	-0.9	30.4
All	64.2	-3,500	10.9	4,690	1.4	100.0	-1,740	-1.1	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7

Proposal: 0.3

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

(1) Calendar year. Baseline is the law currently in place as of November 15, 2022. 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.

For more information on TPC's baseline definitions, see

<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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.5	0.2	0.1	0.0	-10	-2.3	0.0	0.0	-0.1	4.5
10-20	22.8	0.6	0.4	0.4	-80	-14.1	0.0	0.1	-0.4	2.4
20-30	40.1	1.7	0.7	1.1	-200	-14.4	0.0	0.4	-0.6	3.7
30-40	57.6	3.7	0.8	1.7	-340	-11.6	-0.1	0.7	-0.8	5.9
40-50	65.0	6.3	0.9	1.9	-460	-9.1	-0.1	1.1	-0.8	8.0
50-75	75.9	9.7	1.1	6.1	-770	-7.9	-0.1	3.9	-1.0	11.4
75-100	80.8	13.7	1.2	7.0	-1,160	-6.9	-0.1	5.2	-1.1	14.1
100-200	79.9	18.1	1.3	23.4	-1,940	-5.8	-0.1	20.6	-1.1	17.5
200-500	78.4	21.2	1.4	31.3	-4,110	-4.8	0.1	33.8	-1.1	22.0
500-1,000	87.2	12.4	2.8	18.6	-17,170	-7.3	-0.3	12.8	-2.0	25.7
More than 1,000	71.8	27.8	1.2	11.0	-28,940	-2.7	0.5	21.2	-0.9	30.4
All	64.2	10.9	1.4	100.0	-1,740	-5.2	0.0	100.0	-1.1	19.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,240	3.7	6,790	0.2	310	0.0	6,480	0.2	4.6
10-20	16,540	8.6	19,480	1.0	540	0.1	18,940	1.3	2.8
20-30	18,620	9.6	31,800	1.9	1,370	0.4	30,430	2.3	4.3
30-40	16,450	8.5	44,230	2.3	2,970	0.8	41,260	2.8	6.7
40-50	14,280	7.4	57,020	2.6	5,010	1.1	52,010	3.0	8.8
50-75	26,980	13.9	78,560	6.8	9,690	4.0	68,860	7.5	12.3
75-100	20,520	10.6	110,400	7.3	16,740	5.3	93,670	7.8	15.2
100-200	40,660	21.0	179,760	23.4	33,300	20.7	146,450	24.2	18.5
200-500	25,660	13.3	370,900	30.5	85,840	33.7	285,050	29.7	23.1
500-1,000	3,660	1.9	844,820	9.9	234,120	13.1	610,700	9.1	27.7
More than 1,000	1,270	0.7	3,397,230	13.9	1,060,280	20.7	2,336,950	12.1	31.2
All	#####	100.0	161,130	100.0	33,810	100.0	127,330	100.0	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

Number of AMT Taxpayers (millions). Baseline: 9.7 Proposal: 0.3

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

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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) 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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.5	0.1	0.1	0.0	*	-1.0	0.0	0.2	-0.1	6.5
10-20	19.2	0.5	0.3	0.8	-50	-5.2	0.0	0.7	-0.2	4.4
20-30	34.8	1.7	0.4	1.8	-100	-4.9	0.0	1.7	-0.3	6.3
30-40	56.2	3.8	0.5	2.8	-210	-5.3	0.0	2.4	-0.5	8.7
40-50	66.5	7.5	0.7	3.7	-340	-5.8	0.0	2.9	-0.6	9.9
50-75	79.0	10.6	1.2	15.5	-780	-7.1	-0.3	9.8	-1.0	13.1
75-100	82.0	13.8	1.4	16.9	-1,260	-6.5	-0.2	11.8	-1.2	16.6
100-200	78.9	18.9	1.5	35.0	-2,000	-5.3	-0.2	30.4	-1.2	21.0
200-500	64.5	33.9	1.4	19.5	-3,840	-4.1	0.1	22.1	-1.1	25.0
500-1,000	44.1	55.2	0.8	2.5	-4,450	-1.8	0.2	6.6	-0.5	29.1
More than 1,000	46.2	53.0	0.5	2.3	-11,140	-1.0	0.4	11.3	-0.3	33.2
All	55.1	9.0	1.1	100.0	-810	-4.6	0.0	100.0	-0.9	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	5,970	6.3	6,780	0.5	440	0.2	6,330	0.5	6.6
10-20	13,310	13.9	19,430	3.0	900	0.7	18,530	3.5	4.6
20-30	13,220	13.8	31,600	4.8	2,100	1.7	29,500	5.6	6.7
30-40	10,060	10.5	44,190	5.1	4,040	2.4	40,140	5.8	9.2
40-50	8,240	8.6	56,940	5.4	5,970	2.9	50,970	6.0	10.5
50-75	15,350	16.1	78,460	13.9	11,040	10.1	67,420	14.9	14.1
75-100	10,410	10.9	109,620	13.2	19,420	12.0	90,210	13.5	17.7
100-200	13,540	14.2	171,660	26.9	38,070	30.6	133,590	26.0	22.2
200-500	3,940	4.1	360,150	16.4	93,880	22.0	266,270	15.1	26.1
500-1,000	430	0.5	840,640	4.2	248,960	6.4	591,690	3.7	29.6
More than 1,000	160	0.2	3,492,030	6.3	1,170,430	10.9	2,321,600	5.2	33.5
All	95,550	100.0	90,590	100.0	17,630	100.0	72,960	100.0	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

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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) 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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.0	0.2	0.2	0.0	-10	-7.1	0.0	0.0	-0.2	2.2
10-20	8.4	0.7	0.2	0.0	-40	-9.1	0.0	0.0	-0.2	2.1
20-30	18.0	1.1	0.4	0.1	-120	-16.6	0.0	0.0	-0.4	1.8
30-40	26.6	3.1	0.5	0.3	-200	-17.4	0.0	0.1	-0.4	2.1
40-50	31.4	3.3	0.4	0.3	-240	-11.6	0.0	0.1	-0.4	3.2
50-75	55.1	7.5	0.5	1.0	-380	-6.6	0.0	0.8	-0.5	6.8
75-100	74.5	14.5	0.8	2.1	-780	-6.5	0.0	1.7	-0.7	10.0
100-200	80.5	17.1	1.2	17.9	-1,910	-6.4	-0.2	14.6	-1.0	15.0
200-500	81.3	18.5	1.4	37.9	-4,190	-5.0	0.1	40.1	-1.1	21.4
500-1,000	94.3	5.5	3.2	27.0	-19,380	-8.4	-0.6	16.4	-2.3	25.1
More than 1,000	76.8	22.9	1.5	16.4	-34,680	-3.4	0.5	25.9	-1.1	29.9
All	69.7	13.8	1.5	100.0	-3,310	-5.2	0.0	100.0	-1.2	21.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	660	1.0	5,770	0.0	140	0.0	5,640	0.0	2.4
10-20	1,270	1.9	19,320	0.1	440	0.0	18,890	0.2	2.3
20-30	2,180	3.2	32,530	0.4	690	0.0	31,840	0.5	2.1
30-40	2,830	4.2	44,420	0.7	1,120	0.1	43,300	0.8	2.5
40-50	2,780	4.1	57,200	0.8	2,090	0.1	55,110	1.0	3.7
50-75	5,800	8.6	79,110	2.4	5,730	0.8	73,380	2.9	7.3
75-100	6,000	8.9	111,720	3.5	11,930	1.7	99,790	4.0	10.7
100-200	20,960	31.1	187,050	20.5	29,970	14.8	157,080	22.1	16.0
200-500	20,190	30.0	374,660	39.5	84,200	40.0	290,460	39.4	22.5
500-1,000	3,110	4.6	845,200	13.7	231,850	16.9	613,350	12.8	27.4
More than 1,000	1,060	1.6	3,307,050	18.3	1,024,000	25.4	2,283,050	16.2	31.0
All	67,340	100.0	284,090	100.0	63,180	100.0	220,900	100.0	22.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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

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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) 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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	49.4	1.1	0.5	0.1	-40	3.3	0.0	-0.2	-0.5	-16.6
10-20	59.7	0.9	1.5	2.0	-330	14.0	-0.3	-1.3	-1.7	-13.6
20-30	79.9	1.6	2.1	6.9	-720	38.2	-0.7	-2.1	-2.2	-8.1
30-40	88.7	2.4	2.1	9.6	-910	-150.9	-0.8	-0.3	-2.1	-0.7
40-50	91.4	4.7	1.9	9.1	-1,000	-23.3	-0.5	2.5	-1.8	5.8
50-75	90.7	7.7	1.7	19.0	-1,160	-12.5	-0.6	11.2	-1.5	10.4
75-100	88.8	10.3	1.7	17.1	-1,560	-9.9	-0.3	13.1	-1.4	12.9
100-200	78.9	20.7	1.4	30.5	-1,900	-5.9	0.8	41.0	-1.1	17.6
200-500	67.7	31.6	0.6	6.0	-1,680	-2.1	1.4	23.5	-0.5	22.9
500-1,000	48.0	51.1	-0.1	-0.1	470	0.2	0.3	4.0	0.1	28.5
More than 1,000	44.3	55.1	-0.1	-0.3	3,090	0.3	0.7	8.6	0.1	30.2
All	82.6	9.4	1.4	100.0	-1,190	-7.8	0.0	100.0	-1.2	14.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	460	1.9	8,370	0.2	-1,340	-0.2	9,710	0.2	-16.0
10-20	1,700	6.9	20,010	1.4	-2,400	-1.1	22,410	1.8	-12.0
20-30	2,800	11.4	32,080	3.7	-1,880	-1.4	33,960	4.6	-5.9
30-40	3,100	12.6	44,200	5.6	600	0.5	43,600	6.5	1.4
40-50	2,660	10.9	56,940	6.2	4,300	3.0	52,640	6.8	7.5
50-75	4,790	19.5	78,110	15.2	9,250	11.8	68,860	15.9	11.8
75-100	3,200	13.0	110,280	14.4	15,770	13.4	94,510	14.5	14.3
100-200	4,670	19.0	172,620	32.9	32,350	40.2	140,270	31.5	18.7
200-500	1,040	4.3	340,830	14.5	79,750	22.1	261,080	13.1	23.4
500-1,000	60	0.2	837,320	2.0	237,890	3.7	599,430	1.7	28.4
More than 1,000	30	0.1	3,777,560	4.0	1,138,640	7.9	2,638,920	3.3	30.1
All	24,560	100.0	99,960	100.0	15,330	100.0	84,630	100.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

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(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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	55.7	1.7	0.6	0.0	-50	3.9	0.0	0.0	-0.6	-17.1
10-20	62.5	1.8	1.6	0.6	-350	14.2	-0.1	-0.3	-1.8	-14.3
20-30	77.3	3.2	1.9	1.7	-650	37.1	-0.1	-0.4	-2.0	-7.4
30-40	84.0	5.9	1.8	2.4	-790	-140.0	-0.1	0.0	-1.8	-0.5
40-50	88.0	6.6	1.8	2.4	-920	-23.1	-0.1	0.5	-1.6	5.4
50-75	87.5	9.7	1.5	4.7	-1,040	-11.7	-0.1	2.1	-1.3	10.0
75-100	85.8	12.9	1.4	4.3	-1,340	-8.7	-0.1	2.6	-1.2	12.7
100-200	83.0	16.6	1.4	17.8	-2,120	-6.3	-0.1	15.4	-1.2	17.1
200-500	79.7	20.1	1.4	30.8	-3,900	-4.4	0.4	38.5	-1.0	22.3
500-1,000	92.8	7.1	3.0	23.0	-18,270	-7.7	-0.4	16.0	-2.2	26.0
More than 1,000	75.3	24.5	1.5	14.4	-33,180	-3.2	0.6	25.4	-1.0	30.5
All	81.8	12.4	1.6	100.0	-2,760	-5.5	0.0	100.0	-1.2	21.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	720	1.4	8,520	0.1	-1,400	0.0	9,930	0.1	-16.5
10-20	2,500	4.8	19,890	0.4	-2,490	-0.2	22,370	0.6	-12.5
20-30	3,860	7.3	32,130	1.1	-1,740	-0.3	33,870	1.4	-5.4
30-40	4,310	8.2	44,290	1.6	570	0.1	43,720	2.1	1.3
40-50	3,730	7.1	56,830	1.8	4,000	0.6	52,830	2.2	7.0
50-75	6,520	12.4	78,370	4.3	8,910	2.2	69,460	4.9	11.4
75-100	4,690	8.9	110,520	4.4	15,320	2.7	95,200	4.9	13.9
100-200	12,180	23.1	184,780	19.0	33,700	15.5	151,080	20.1	18.2
200-500	11,480	21.8	376,600	36.6	87,950	38.1	288,650	36.1	23.4
500-1,000	1,830	3.5	844,930	13.1	237,760	16.4	607,170	12.1	28.1
More than 1,000	630	1.2	3,316,540	17.7	1,045,630	24.8	2,270,910	15.6	31.5
All	52,680	100.0	224,430	100.0	50,340	100.0	174,080	100.0	22.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 as of November 15, 2022. 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.

For more information on TPC's baseline definitions, see

<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 T22-0145
Make Individual Income Tax and Estate Tax Provisions in the 2017 Tax Act Permanent
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2032 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2022 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax cut	With Tax Increase			Dollars	Percent ⁵	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.8	0.0	0.2	0.0	-10	-10.6	0.0	0.0	-0.2	2.0
10-20	3.1	0.2	0.0	0.0	-10	-3.9	0.0	0.1	0.0	0.9
20-30	5.1	0.7	0.1	0.2	-30	-5.0	0.0	0.3	-0.1	1.7
30-40	23.3	2.3	0.1	0.4	-60	-4.5	0.0	0.6	-0.1	2.7
40-50	36.0	5.4	0.3	1.0	-140	-6.3	0.0	1.0	-0.3	3.7
50-75	58.9	10.0	0.7	5.6	-490	-9.3	-0.1	3.8	-0.6	6.1
75-100	73.1	13.5	0.9	7.1	-900	-8.6	-0.1	5.2	-0.8	8.7
100-200	77.5	17.2	1.4	30.4	-2,150	-8.9	-0.6	21.3	-1.2	12.5
200-500	77.2	21.4	2.0	32.3	-5,770	-7.9	-0.4	25.9	-1.6	18.5
500-1,000	84.6	14.3	3.1	16.9	-19,540	-8.8	-0.3	11.9	-2.3	23.8
More than 1,000	68.7	30.3	1.0	9.9	-25,230	-2.3	1.2	29.3	-0.7	30.2
All	47.9	9.6	1.3	100.0	-1,430	-6.4	0.0	100.0	-1.1	15.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2032 ¹

Expanded Cash Income Level (thousands of 2022 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	990	1.8	6,160	0.1	140	0.0	6,020	0.1	2.2
10-20	4,760	8.4	20,390	1.3	200	0.1	20,190	1.5	1.0
20-30	6,380	11.2	31,710	2.6	560	0.3	31,150	3.1	1.8
30-40	5,490	9.7	44,570	3.2	1,240	0.5	43,330	3.7	2.8
40-50	5,580	9.8	56,940	4.1	2,270	1.0	54,670	4.7	4.0
50-75	9,450	16.6	78,200	9.5	5,210	3.9	72,990	10.6	6.7
75-100	6,410	11.3	110,660	9.1	10,480	5.3	100,180	9.9	9.5
100-200	11,470	20.2	176,010	26.0	24,170	21.8	151,850	26.8	13.7
200-500	4,550	8.0	366,460	21.5	73,450	26.3	293,010	20.5	20.0
500-1,000	700	1.2	845,830	7.7	221,230	12.2	624,600	6.8	26.2
More than 1,000	320	0.6	3,596,890	14.8	1,110,630	28.0	2,486,260	12.3	30.9
All	56,810	100.0	136,680	100.0	22,340	100.0	114,330	100.0	16.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* 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 as of November 15, 2022. 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.

For more information on TPC's baseline definitions, see

<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.