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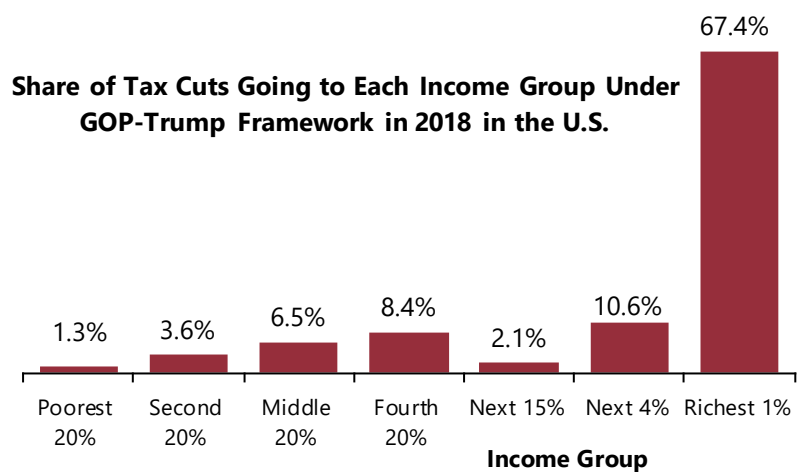
## Benefits of GOP-Trump Framework Tilted Toward the Richest Taxpayers in Each State

*One in Six Taxpayers Would See their Tax Bills Rise Under this Regressive Tax Shift*

The “tax reform framework” released by the Trump administration and Congressional Republican leaders on September 27 would affect states differently, but every state would see its richest residents grow richer if it is enacted. In all but a handful of states, at least half of the tax cuts would flow to the richest one percent of residents if the framework took effect.

Nationally, more than two-thirds (67 percent) of the tax cuts contained in the framework would go to the richest one percent of Americans in 2018. These taxpayers are projected to have incomes of at least \$615,800 next year. They would receive an average tax cut of \$90,610 in 2018 alone, which would increase their incomes by an average of 4.3 percent.

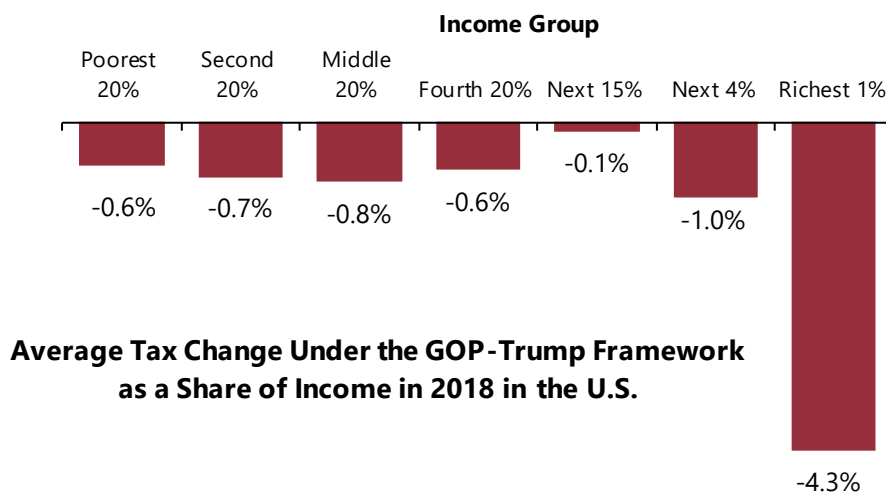
The middle fifth of households, people who are literally the “middle-class,” are projected to earn between \$41,000 and \$66,000 in 2018. These households would receive an average tax cut of just \$410 next year, which would increase their incomes by an average of just 0.8 percent. The definition of “middle-class” varies by state but, as the state-by-state figures in this report demonstrate, in no state is this group the focus of the framework’s benefits. In fact, many households in the middle- and upper-middle portions of the income distribution would see their tax bills rise under the framework.



Source: Institute on Taxation and Economic Policy (ITEP), October 2017



Figures rounded to the nearest ten dollars. Source: Institute on Taxation and Economic Policy (ITEP), October 2017



Source: Institute on Taxation and Economic Policy (ITEP), October 2017

While President Trump has insisted that the framework lays out a “giant, beautiful, massive ... tax cut” that would be the “biggest ever,” many families would not know it from looking at their own tax bills. In total, roughly one in six Americans (16.7 percent) would see their tax bills rise next year if the framework were implemented in its current form, and that percentage would grow over time because of technical changes in the framework (i.e. “chained CPI”) that would slow the growth of tax benefits provided under the standard deduction, tax bracket cutoffs, and Earned Income Tax Credit (EITC).

#### Impacts of the Trump-GOP Tax Framework in 2018 in United States

Income Group	Income Range	Average Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change \$	Change as % of Pre-Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
<b>Poorest 20%</b>	Less than \$23,700	\$14,300	\$ -2,537,200	\$ -80	-0.6%	1.3%	84.3%	\$ -100	1.1%	\$+4
<b>Second 20%</b>	\$23,700 to \$41,200	32,300	-6,974,800	-230	-0.7%	3.6%	84.9%	\$ -320	7.6%	\$+50
<b>Middle 20%</b>	\$41,200 to \$65,900	52,600	-12,375,100	-410	-0.8%	6.5%	82.5%	\$ -650	14.5%	\$+150
<b>Fourth 20%</b>	\$65,900 to \$111,100	85,300	-16,116,500	-530	-0.6%	8.4%	76.2%	\$ -1,160	22.9%	\$+460
<b>Next 15%</b>	\$111,100 to \$240,900	155,000	-4,015,300	-180	-0.1%	2.1%	58.3%	\$ -2,270	41.6%	\$+1,960
<b>Next 4%</b>	\$240,900 to \$615,800	360,400	-20,319,500	-3,510	-1.0%	10.6%	61.0%	\$ -8,230	38.9%	\$+2,470
<b>Richest 1%</b>	\$615,800 and higher	2,111,300	-128,924,700	-90,610	-4.3%	67.4%	90.8%	\$ -100,770	9.1%	\$+1,010
<b>ALL</b>		<b>\$92,400</b>	<b>\$ -191,299,200</b>	<b>\$ -1,250</b>	<b>-1.4%</b>	<b>100.0%</b>	<b>77.6%</b>	<b>\$ -2,050</b>	<b>16.7%</b>	<b>\$+430</b>
<b>Bottom 60%</b>	Less than \$65,900	\$32,900	\$ -21,887,100	\$ -240	-0.7%	11.4%	83.9%	\$ -350	7.7%	\$+70

In promoting their plan, the framework's authors have touted their decision to increase the standard deduction as evidence that their proposal was designed with middle-class taxpayers in mind. But in the broader context of the plan, which also repeals personal and dependent exemptions, most itemized deductions, and the extra deduction benefit available to elderly and disabled taxpayers, this increase is less about boosting tax benefits for the middle-class than it is about repackaging them in ways that benefit some taxpayers while raising taxes on others.

Nationally, taxpayers with incomes between \$111,000 and \$241,000 would be the most likely to face a tax increase, with nearly 42 percent of this group paying more. The chart on the next page compares the increased taxes paid by those households facing tax hikes to the decreased taxes paid by those households receiving tax cuts in each income group. For the richest one percent of households, the tax hikes are insignificant compared to the tax cuts, which is not true for all other income groups.

A key finding of this report is that the share of taxpayers who would face an immediate tax hike would vary significantly across states. In nine states and the District of Columbia (D.C.), over 20 percent of taxpayers would face an immediate tax increase. Those states include Maryland (30.5 percent), D.C. (27.7 percent), New Jersey (26.4 percent), Connecticut (24.3 percent), California (22.8 percent), Virginia (22.4 percent), Utah (22.2 percent), New York (22.1 percent), Massachusetts (20.5 percent), and Georgia (20.5 percent).

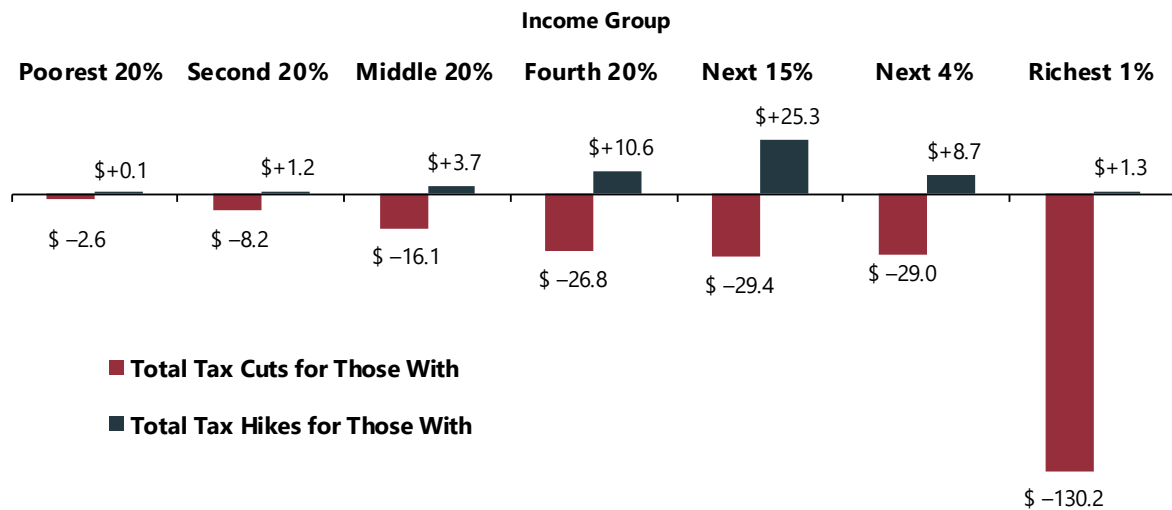
The primary reason for this variation is that the plan relies heavily on repealing the deduction for state and local taxes paid in order to lessen the revenue loss associated with enacting top-heavy tax cuts for corporations, business owners, multimillion-dollar estates, and high-income individuals. Since the impact of this deduction varies significantly across states, depending largely on the design of their state and local tax codes, the responsibility for funding the framework's tax cuts varies as well.

Taken on its own, repeal of the state and local tax deduction would primarily impact higher-income earners. In the context of the overall framework, however, its ultimate impact falls more heavily on families in the middle- and upper-middle portions of the income distribution. This is because while the taxpayers at the very top of the income distribution would initially be impacted by repeal, the tax cuts they receive in return for giving up their deduction are more than enough to offset that impact. The framework is far less generous in offering offsetting tax cuts to middle-income families.

It is also important to note that the impacts of repealing the state and local tax deduction are far more sweeping than is often recognized. For the vast majority of taxpayers currently claiming itemized deductions, the loss of the ability to write-off income, sales, and property taxes means that these taxpayers will stop itemizing altogether, and will no longer receive any tax benefits associated with their charitable donations or mortgage interest payments. While roughly one in four taxpayers will claim charitable and mortgage interest deductions next year under current law, that number would plummet to less than 5 percent of taxpayers under the framework. In this light, the framework's claim that it would "retain" the mortgage interest and charitable deductions to "help accomplish important goals that strengthen civil society ... homeownership and charitable giving," is misleading at best. And the dramatic reduction in itemized deduction benefits is key to understanding why so many

middle- and upper-middle income families would see their tax bills rise under the framework.

### Total Tax Cuts and Tax Increases Under the GOP-Trump Framework in 2018 in the U.S. (in billions)



Source: Institute on Taxation and Economic Policy (ITEP), October 2017

The framework would be particularly beneficial to households with incomes exceeding \$1 million. As the table on the following page illustrates, these households account for just half of one percent of the U.S. population but would receive 58.6 percent of the tax cuts in 2018 under the framework.

### Impact of the GOP-Trump Tax Framework on Millionaires in 2018

Households Earning More than \$1 Million in 2018				
	Share of Population	Share of Tax Cuts*	Average Change in \$	Average Change as % of Income
United States	0.5%	58.6%	\$ -138,100	4.4%
Alabama	0.4%	49.2%	\$ -115,900	4.7%
Alaska	0.4%	39.1%	\$ -140,300	7.3%
Arizona	0.4%	48.3%	\$ -127,000	5.2%
Arkansas	0.3%	47.3%	\$ -137,200	4.9%
California	0.6%	67.9%	\$ -115,900	3.2%
Colorado	0.4%	45.5%	\$ -170,300	5.3%
Connecticut	0.9%	78.0%	\$ -163,300	4.5%
Delaware	0.5%	43.9%	\$ -81,000	3.0%
District of Columbia	0.9%	75.5%	\$ -154,900	5.2%
Florida	0.7%	62.0%	\$ -169,800	5.1%
Georgia	0.5%	64.6%	\$ -131,000	4.5%
Hawaii	0.4%	44.8%	\$ -105,400	4.4%
Idaho	0.4%	46.6%	\$ -103,000	4.6%
Illinois	0.8%	65.2%	\$ -97,800	3.3%
Indiana	0.4%	43.7%	\$ -106,500	4.4%
Iowa	0.4%	42.6%	\$ -95,900	5.5%
Kansas	0.5%	52.6%	\$ -143,000	5.7%
Kentucky	0.4%	40.2%	\$ -96,200	3.9%
Louisiana	0.3%	50.4%	\$ -256,900	8.5%
Maine	0.3%	30.7%	\$ -72,500	3.1%
Maryland	0.8%	109.3%	\$ -93,100	4.7%
Massachusetts	0.8%	68.4%	\$ -160,900	4.7%
Michigan	0.2%	47.3%	\$ -253,500	6.4%
Minnesota	0.7%	55.2%	\$ -78,600	2.8%
Mississippi	0.2%	43.9%	\$ -151,400	5.5%
Missouri	0.5%	51.5%	\$ -119,100	4.9%
Montana	0.4%	47.4%	\$ -146,700	4.5%
Nebraska	0.5%	45.9%	\$ -137,400	6.0%
Nevada	0.4%	56.6%	\$ -255,500	4.7%
New Hampshire	0.3%	42.9%	\$ -170,400	4.9%
New Jersey	1.2%	81.6%	\$ -60,800	2.3%
New Mexico	0.3%	39.8%	\$ -119,300	4.5%
New York	0.6%	73.4%	\$ -159,600	3.3%
North Carolina	0.5%	51.7%	\$ -93,000	3.9%
North Dakota	0.5%	50.0%	\$ -195,900	8.6%
Ohio	0.5%	48.5%	\$ -99,700	4.4%
Oklahoma	0.3%	47.8%	\$ -213,600	7.3%
Oregon	0.4%	43.8%	\$ -71,300	2.6%
Pennsylvania	0.5%	53.6%	\$ -113,400	4.4%
Rhode Island	0.5%	57.2%	\$ -90,100	3.4%
South Carolina	0.2%	33.4%	\$ -151,600	5.5%
South Dakota	0.4%	53.9%	\$ -265,800	10.0%
Tennessee	0.5%	46.0%	\$ -109,000	3.7%
Texas	0.3%	56.8%	\$ -309,300	7.2%
Utah	0.3%	56.2%	\$ -210,700	6.1%
Vermont	0.3%	31.7%	\$ -97,100	4.3%
Virginia	0.6%	66.0%	\$ -111,800	5.3%
Washington	0.5%	52.7%	\$ -191,900	5.7%
West Virginia	0.1%	22.0%	\$ -178,900	6.5%
Wisconsin	0.5%	54.3%	\$ -142,100	5.2%
Wyoming	0.4%	59.7%	\$ -459,200	8.1%

\* In Maryland the tax cuts for millionaires measured as a share of the total exceeds 100 percent because some income groups in the state have tax increases rather than tax cuts on average.

## The Proposals Included in These Figures

The figures in this report have been calculated by the Institute on Taxation and Economic Policy (ITEP) based on the “framework” for tax reform released on September 27. Because the framework leaves many unanswered questions, the estimates required some assumptions, which are spelled out in this report. In most cases it is possible to interpret the framework as calling for changes that are very similar to those proposed by Donald Trump during his presidential campaign or proposed in plans put forward by Congressional Republicans.

### *Repeal of the Alternative Minimum Tax*

The alternative minimum tax (AMT) is a backstop tax meant to ensure that relatively well-off people pay at least some federal income taxes no matter how many special breaks they claim. In theory, the tax system could be simplified and special breaks and loopholes could be eliminated so that there is no need for the AMT. However, some wealthy taxpayers would pay little or nothing in income taxes if repeal of the AMT is not coupled with elimination of the many special breaks and loopholes that it limits. Donald Trump himself paid substantial AMT in 2005 and would have paid almost nothing in federal income taxes that year if not for the AMT.<sup>1</sup>

### *New Tax Brackets of 12 Percent, 25 Percent, and 35 Percent*

The framework would replace the seven income tax brackets in place now with three brackets. Most taxable income would be taxed at rates of 12 percent, 25 percent and 35 percent. Under current law, taxable income that takes the form of capital gains or stock dividends is subject to lower rates in each bracket. The framework does not mention capital gains and dividends, so this analysis assumes that they would continue to be taxed at rates of 0 percent, 15 percent and 20 percent. The lower income tax rates for capital gains and dividends provide the most regressive break in the tax code, but the framework would apparently maintain it.<sup>2</sup>

The framework does not specify the level of taxable income where each bracket begins, so this analysis assumes that the brackets would be structured like those contained in the tax overhaul proposed by the House Republicans in the summer of 2016.<sup>3</sup> Lowering the tax bracket amounts could reduce the overall revenue loss associated with this plan, but would also result in tax increases for a larger number of taxpayers. Raising the tax bracket amounts would have the opposite effect.

## Personal Income Tax Brackets in 2018

Current Law			Framework (assumed based on 2016 GOP Plan)		
Tax Bracket	Starts at Taxable Income Of (Married)	(Singles)	Tax Bracket	Starts at Taxable Income Of (Married)	(Singles)
10%	\$0	\$0	12%	\$0	\$0
15%	\$19,100	\$9,550			
25%	\$77,600	\$38,800	25%	\$77,600	\$38,800
28%	\$156,650	\$94,000			
33%	\$238,700	\$196,050	35%	\$238,700	\$196,050
35%	\$426,250	\$426,250			
39.6%	\$428,000	\$428,000			

Some of the greatest beneficiaries of this new rate structure are high-income people who are currently in the 39.6 percent income tax bracket and would save substantially from having their marginal tax rate reduced from 39.6 to 35 percent.

The framework leaves Congress with the option of creating another, higher bracket “to ensure that the reformed tax code is at least as progressive as the existing tax code and does not shift the tax burden from high-income to lower- and middle-income taxpayers.” ITEP will update its analysis to incorporate such a higher rate if and when lawmakers include it in their legislation.

### *Increase the Standard Deduction and Repeal Personal Exemptions*

When calculating their taxable income, taxpayers are allowed to deduct amounts that Congress has decided should not be included in determining how much income is available to pay taxes, and expenses that Congress has decided to subsidize through the tax code for other policy reasons. Most of these deductions are known as “itemized” deductions and can only be claimed by taxpayers who do not choose to claim a standard deduction instead. Most taxpayers, particularly those who are not wealthy, claim the standard deduction.

#### **Revenue Impacts of GOP-Trump Framework in Calendar Year 2018 (in billions)**

Repeal AMT	-37.1
Brackets of 12%, 25% and 35%	-94.3
Increase standard deduction	-83.5
Increase child tax credit and create credit for other dependents	-36.0
Repeal personal exemptions	151.6
Repeal IDs except MLD and charitable	133.4
Repeal estate tax	-25.2
Special 25% rate for pass-throughs	-70.1
Reduce the corporate rate to 20%	-159.2
Full expensing	-44.6
Repeal certain business breaks	31.1
<b>TOTAL</b>	<b>-233.8</b>

In other words, the standard deduction reduces the amount of income on which low- and middle-income people must pay taxes. The tax code also allows each taxpayer to claim a personal exemption for herself, her spouse and any dependents she has, which further reduces the amount of income that is subject to taxes.

The framework increases the standard deduction, which reduces the amount of income subject to taxes for most families, but also repeals personal exemptions, which increases the amount of income that is subject to taxes. Whether this combination results in higher taxes or lower taxes for a particular family depends on their situation.

Under current law in 2018 the standard deduction is likely to be \$6,500 for singles, \$13,000 for married couples, and \$9,550 for “heads of households” (which essentially means single parents). The framework would increase the deduction to \$12,000 for singles and \$24,000 for married couples. This analysis assumes it would be increased to \$17,550 for heads of households.

The personal exemption will likely be worth \$4,150 in 2018. This means that a married couple with two children would, under current law, be allowed to claim a standard deduction worth \$13,000 and four personal exemptions worth \$4,150 each, which amounts to \$29,600 in total. This means that the family would not have to pay income taxes on their first \$29,600 of income. Under the framework, these benefits would be replaced by a standard deduction of \$24,000.

### *Expanded Child Tax Credit and New Credit for Non-Child Dependents*

Some families who lose benefits because their increased standard deduction fails to compensate for their lost personal exemptions might be better off nonetheless because of the framework’s proposal to increase the Child Tax Credit. But the framework does not specify the amount by which the child credit would increase. It does clarify that the refundable portion of the credit, which helps the poorest families, will *not* be increased.

The framework says it would “increase the income levels at which the Child Tax Credit begins to phase out” to “make the credit available to more middle-income families and eliminate the marriage penalty from the existing credit.” It also “provides a non-refundable credit of \$500 for non-child dependents.”

Because the framework’s general description of these changes matches the more detailed tax credit proposals in the House Republicans’ tax reform plan from 2016, this analysis uses the 2016 plan to fill in the framework’s missing information. This means the Child Tax Credit is assumed to increase from \$1,000 to \$1,500, but the refundable portion would remain limited to \$1,000. We assume the framework increases the income level at which the phase-out begins for married parents from \$110,000 to \$150,000, which would make it exactly double that of single parents.

### *Repeal Itemized Deductions Except Those for Mortgage Interest and Charitable Giving*

The framework states that it “eliminates most itemized deductions, but retains tax incentives for home mortgage interest and charitable contributions. These tax benefits help accomplish important goals that strengthen civil society, as opposed to dependence on government: homeownership and charitable giving.”

It is curious that the framework lauds the mortgage interest and charitable deductions while drastically reducing the number of people who would actually claim them. ITEP projects that in 2018 under current law, the mortgage interest deduction and the charitable deduction will each be claimed by roughly a quarter of taxpayers. Under the framework, both would be claimed by fewer than 5 percent of taxpayers. With a more generous standard deduction and fewer itemized deductions to claim, more taxpayers would suddenly find that claiming the standard deduction is their best option.

This is not to say that home ownership or charitable giving would necessarily be impacted by these changes as it is unclear that these deductions meaningfully improve the rate of home ownership or charitable giving. The mortgage interest deduction benefits relatively well-off families who are likely to own a home regardless of what tax benefits are available.<sup>4</sup> And charitable giving also seems to have little relation to the size of the tax breaks offered in return. Over the past several decades, the value of charitable deductions has fluctuated significantly (because marginal tax rates have changed) and there has been no correlation with the amount of charitable giving.<sup>5</sup>

The most significant deduction that would be repealed under the framework is the deduction for state and local taxes. It is not immediately obvious how the argument for repealing this deduction could be stronger than the argument for repealing the other two deductions describe above. Since the amount of state and local taxes paid is something that an individual has little or no control over, subtracting them from income arguably helps calculate how much income she has available to pay federal taxes. In other words, the deduction for state and local taxes is arguably more justified than other deductions, but the framework proposes to repeal it.

### *Repeal the Estate Tax*

The federal estate tax is paid only on the largest estates that are passed from one generation to the next. In 2017, a married couple could leave to their heirs an estate worth at least \$11 million and no tax would be collected on it. Usually even larger estates avoid the tax as well because charitable bequests and certain other amounts are not included in the taxable estate. As a result, only about 0.2 percent — that’s two-tenths of one percent — of deaths result in estate tax liability.<sup>6</sup>

The Joint Committee on Taxation estimated that if the estate tax is repealed, more than 70 percent of the benefits would go to families with estates worth more than \$20 million.<sup>7</sup>



### *25 Percent Rate for Pass-Through Businesses*

Businesses that do not pay the corporate income tax are often called “pass-through” businesses, the idea being that the income is passed through to the owners and reported on their personal income tax forms. Sometimes pass-through companies are mistakenly characterized as small businesses. The truth is that many law firms, hedge funds, and even huge companies like Bechtel are structured as pass-through companies.<sup>8</sup> It’s also the case that the owners of pass-throughs who receive most of their profits are mostly, but not entirely, high-income individuals. The framework includes a special tax rate of just 25 percent for this income. According to ITEP’s estimates, 87 percent of the benefits of this change would go to the richest one percent of taxpayers in 2018.

This proposal could cost far more than is estimated in this report because highly compensated individuals could respond to the change by routing their income through pass-through entities to take advantage of the lower rate. For example, if John Smith is the CEO of ACME and is paid a salary of \$10 million a year, most of that salary would be subject to the top income tax rate of 35 percent under the framework. Smith could instead form a new pass-through entity called John Smith Services, which contracts with ACME to provide management services. Instead of receiving a salary from ACME, Smith would receive pass-through income that would be taxed at just 25 percent.

### *Reduce the Corporate Tax Rate to 20 Percent*

The framework would reduce the statutory corporate income tax rate from 35 percent to 20 percent. President Trump has frequently stated that the tax rate for corporations is too high. During his address to Congress on February 28, he claimed that America’s corporate income tax rate of 35 percent is the highest in the world, making our companies unable to compete.

But the effective tax rate paid by American corporations (the share of profits actually paid in taxes) is far less than 35 percent because of special breaks and loopholes in the tax code.

A 2016 study produced by the Government Accountability Office found that the effective tax rate paid by large, profitable American corporations from 2008 through 2012 was just 14 percent. It found that the share of these corporations paying no federal income tax at all was 19.5 percent in 2012 and 24.1 percent in 2011.<sup>9</sup>

A recent study from ITEP examines a particularly profitable group of corporations – the Fortune 500 corporations that were profitable each year from 2008 through 2015. Even among these super-profitable companies, there were several with effective tax rates that were close to zero or below zero for the eight-year period.<sup>10</sup>

With so many corporations already paying little in tax, there is little justification for reducing the statutory corporate income tax rate as proposed under the framework.

### *Repeal Breaks for Pass-Through Businesses and Corporations*

The framework states that the domestic production deduction “will no longer be necessary” because of the lower tax rates on businesses. It says that “numerous other special exclusions and deductions will be repealed or restricted” but provides no specifics.

The framework specifically preserves the research tax credit and the low-income housing tax credit but says it “envisions repeal of other business credits,” although it leaves it up to Congress whether more credits should be retained.

This analysis assumes that the domestic production deduction and all tax credits for both pass-through businesses and C corporations (corporations that pay the corporate income tax) would be repealed except for the research credit and low-income housing tax credit.

### *100 Percent “Expensing” for Business Investment and Limiting Interest Deductions*

From time to time Congress has provided business tax breaks in the form of “bonus depreciation,” which is a significant expansion of existing breaks for business investment. The framework would allow an even more generous version of this break known as “expensing.”

Companies are allowed to deduct from their taxable income the expenses of running their businesses, so that what is taxed is net profit. Businesses can also deduct the costs of purchases of machinery, software, buildings and so forth, but since these capital investments don’t lose value right away, these deductions are taken over time. In other words, capital expenses (expenditures to acquire assets that generate income over a long period of time) usually must be deducted over a number of years to reflect their ongoing usefulness.

In most cases firms would rather deduct capital expenses right away rather than delay those deductions because of the time value of money (i.e. a given amount of money is worth more today than the same amount of money will be worth if it is received later). For example, \$100 invested now at a 7 percent return will grow to \$200 in ten years.

Congress has provided breaks that allow businesses to deduct these costs more quickly than is warranted by the equipment’s loss of value or any other economic rationale. The framework would expand this treatment into immediate full “expensing,” meaning the entire cost of the investment could be deducted in the year it is made.

A report from the Congressional Research Service reviews efforts to quantify the impact of depreciation breaks and explains that “the studies concluded that accelerated depreciation in general is a relatively ineffective tool for stimulating the economy.”<sup>11</sup> Businesses make decisions about investing and expanding their operations based on whether or not there are customers who want to buy whatever product or service they provide. A tax break subsidizing investment will benefit those businesses that would have invested anyway but is unlikely to result in much, if any, new investment.

The framework would provide full expensing for investments other than buildings (and other than land, which does not wear out) for “at least five years.” Given Congress’s track record with these types of temporary business tax breaks, it is very likely that this type of expensing will eventually be made permanent, or at least repeatedly extended, at the conclusion of the initial 5-year period.

A major problem with generous depreciation breaks (particularly full expensing) is that they create tax avoidance opportunities for businesses that are able to borrow to finance investment. A taxpayer who borrows money to make an investment can deduct interest paid on the debt as a business expense, and combined with a full deduction of the cost of the investment in the first year, this results in a double deduction for the investment. The effective tax rate on debt-financed investment could therefore be negative, meaning some investments would have an after-tax return that is higher than their pre-tax return, encouraging companies to make investments that do not make economic sense outside of their tax avoidance potential.

The framework takes tepid step towards acknowledging this by saying that interest deductions would be “partially limited” for C corporations (businesses that pay the corporate income tax) but provides no details. It also says that Congressional committees will “consider the appropriate treatment of interest paid” by other businesses.

Because no details are provided, this analysis does not include any such limitation on interest deductions. However, this analysis also does not assume any increased tax avoidance resulting from full expensing (which the limits on interest deductions would counteract, in theory). The actual revenue impact of full expensing could be far greater than this analysis concludes if companies are allowed to abuse full expensing.

### *Changes to International Corporate Tax Rules*

The framework would provide American corporations with a “100% exemption for dividends from foreign subsidiaries,” which is another way of saying American corporations would pay a zero percent U.S. tax rate on their offshore profits. Countries that provide this break are often said to have a “territorial” tax system.

This analysis does not include estimates for this proposal because they are highly uncertain, but it is very likely that the result would be greater offshore corporate tax avoidance and thus a reduction in tax revenue, as explained in another ITEP report.<sup>12</sup>

Under current rules, American corporations are already allowed to “defer” paying U.S. taxes on profits that they report earning offshore. This has created an incentive for corporations to use accounting gimmicks to characterize profits earned in the U.S. or other countries where they do business as earned in countries with very low corporate taxes or no corporate taxes at all. By effectively shifting profits to these offshore tax havens, corporations defer paying much of anything on their profits for decades, possibly forever.

We know that American corporations engage in these accounting gimmicks because the profits they report to the IRS as having been earned in low-tax countries are impossible. For example, American corporations reported that their subsidiaries in the Cayman Islands earned a total of \$46 billion in 2012, but this is impossible because that tiny country’s entire economic output that year was only \$3 billion.<sup>13</sup>

Shifting to a territorial system would only increase the rewards for this type of offshore profit-shifting. Whereas the current system allows corporations to defer paying taxes on profits they characterize as having been generated offshore, a territorial system would completely exempt profits they characterize as having been generated offshore.

Largely because of deferral and techniques used to take advantage of it, American corporations today are officially holding \$2.6 trillion in profits offshore. In many cases this money is “offshore” only as an accounting matter, but the result is that U.S. taxes are not paid on it.

Another proposal in the framework would transition to the territorial system by imposing a one-time tax on this \$2.6 trillion that corporations hold offshore right now. There would be no further U.S. tax on these profits.

The proposal does not specify what the rate would be, but during President Trump’s campaign he proposed a one-time tax on these offshore profits at a rate of ten percent. In the long-run, this would be a significant break for corporations that otherwise would have to pay the full U.S. corporate tax rate on these profits. The proposal would raise revenue in the short-run, but because this is only a temporary, one-time impact, it is not included in the estimates for this report.

### *Changes that Would Have an Impact in Later Years*

The framework includes at least two important changes that would have no impact in the short-term, but would raise taxes on most families in the longer-term.

First, the framework recommends using “a more accurate measure of inflation for purposes of indexing the tax brackets and other tax parameters.” This appears to be a reference to the “chained Consumer Price Index (CPI),” which tends to grow more slowly than the ordinary CPI to which tax parameters are currently tied. In years after 2018, the practical effect of this change would be to lower the value of various indexed tax breaks relative to what would be offered if the tax code’s connection to the ordinary CPI were retained. This would reduce the long-run revenue loss associated with the framework, but would also tend to have a regressive effect since the provisions it impacts (most notably the standard deduction, Earned Income Tax Credit, and the lower brackets) are more significant to lower- and middle-income families, when measured relative to their incomes.

Second, the framework replaces the inflation-indexed exemption for taxpayers’ dependents with an unindexed boost to the Child Tax Credit. This report assumes that the Child Tax Credit will be increased by \$500 under the framework, which provides a benefit that is nearly identical to the \$498 benefit that would be offered by the existing \$4,150 dependent exemption if it were taken against the framework’s 12 percent bottom income tax rate in 2018. This parity will not last long, however, because while the benefits of the existing \$4,150 exemption are scheduled to grow with inflation in the years ahead, it appears that the Child Tax Credit’s benefit will remain frozen in time. As a result, this exemption-for-credit swap will gradually become a costlier tradeoff for families with children.

Since this report is focused on the impacts of the framework in 2018, the gradual impacts of these two policy changes are not reflected in the analysis. It is important to note, however, that these two changes would steadily increase the share of taxpayers facing tax increases, relative to current law, in the years ahead.

## Conclusion

The tax reform framework negotiated between the Trump administration and Congressional Republican leaders is heavily tilted in favor of the nation’s wealthiest taxpayers, providing more than two-thirds (67.4 percent) of its benefits to just the top one percent of earners. Despite dramatically reducing federal revenue collections, the plan would also increase taxes on a significant number of American households. One-in-six households (16.7 percent) would face a tax increase in 2018, and that figure is likely to grow over time. Nationally, upper-middle income households are the most likely to face a tax increase under this framework. But the share of households seeing their taxes rise would vary significantly across states. In nine states, over 20 percent of households would face a tax increase under the framework, in large part because of its proposed repeal of the deduction for state and local taxes paid.

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<sup>1</sup> Jim Zarroli, “In 2005, Trump was Hit with a Tax that He Now Wants to Abolish,” NPR, March 15, 2017. <http://www.npr.org/sections/thetwo-way/2017/03/15/520276847/in-2005-trump-was-hit-with-a-tax-that-he-now-wants-to-abolish>

<sup>2</sup> In 2013, the Congressional Budget Office found that 68 percent of the benefits of the lower tax rate for capital gains and stock dividends went to the richest one percent of taxpayers, making it by far the tax break most focused on the richest Americans. Congressional Budget Office, “The Distribution of Major Tax Expenditures in the Individual Income Tax System,” May 29, 2013. <http://cbo.gov/publication/43768>

<sup>3</sup> The House Republican tax plan proposed turning the existing 10 percent and 15 percent brackets into a 12 percent bracket, the existing 25 percent and 28 percent brackets into a 25 percent bracket, and the remaining brackets into a 33 percent bracket. This analysis assumes that the Framework would do the same except that the top rate would be 35 percent rather than 33 percent.

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<sup>4</sup> Will Fischer and Chye-Ching Huang, "Mortgage Interest Deduction Is Ripe for Reform," Center on Budget and Policy Priorities, June 25, 2013. <https://www.cbpp.org/research/mortgage-interest-deduction-is-ripe-for-reform>

<sup>5</sup> Citizens for Tax Justice, Reforming Individual Income Tax Expenditures, July 23, 2013. <http://www.ctj.org/pdf/pitexpenditures2013.pdf>

<sup>6</sup> Institute on Taxation and Economic Policy, "The Federal Estate Tax: A Critical and Highly Progressive Revenue Source." December 7, 2016. <https://itep.org/the-federal-estate-tax-a-critical-and-highly-progressive-revenue-source/>

<sup>7</sup> Memorandum from Thomas A. Barthold, Joint Committee on Taxation, March 24, 2015. <https://democrats-waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/114-0191.pdf>

<sup>8</sup> Graham Bowley, "In Tax Overhaul Debate, Large vs. Small Companies," New York Times, May 23, 2013. <http://www.nytimes.com/2013/05/24/business/in-tax-overhaul-debate-its-large-vs-small-companies.html>

<sup>9</sup> Government Accountability Office, "Most Large Profitable U.S. Corporations Paid Tax But Effective Tax Rates Differed Significantly from the Statutory Rate," GAO-16-363, April 13, 2016, <http://www.gao.gov/products/GAO-16-363>

<sup>10</sup> Matthew Gardner, Robert S. McIntyre and Richard Phillips, "The 35 Percent Corporate Tax Myth: Corporate Tax Avoidance by Fortune 500 Companies, 2008 to 2015," March 2017, <https://itep.org/the-35-percent-corporate-tax-myth/>.

<sup>11</sup> Gary Guenther, Section 179 and Bonus Depreciation Expensing Allowances: Current Law, Legislative Proposals in the 112th Congress, and Economic Effects, September 10, 2012. <http://www.fas.org/sgp/crs/misc/RL31852.pdf>

<sup>12</sup> Institute on Taxation and Economic Policy, "Turning Loopholes into Black Holes: Trump's Territorial Tax Proposal Would Increase Corporate Tax Avoidance," September 6, 2017. <https://itep.org/turning-loopholes-into-black-holes-trumps-territorial-tax-proposal-would-increase-corporate-tax-avoidance/>

<sup>13</sup> Citizens for Tax Justice, "American Corporations Tell IRS the Majority of Their Offshore Profits Are in 10 Tax Havens," April 7, 2016. [http://ctj.org/ctjreports/2016/04/american\\_corporations\\_tell\\_irs\\_the\\_majority\\_of\\_their\\_offshore\\_profits\\_are\\_in\\_10\\_tax\\_havens.php](http://ctj.org/ctjreports/2016/04/american_corporations_tell_irs_the_majority_of_their_offshore_profits_are_in_10_tax_havens.php)

## **Appendix: State-by-State Figures**

### Impacts of the Trump-GOP Tax Framework in 2018 in Alabama

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,200	\$13,900		\$ -34,900	\$ -80	-0.6%	1.7%	82.7%	\$ -90	0.2%	\$+200
Second 20%	\$21,200 to \$37,000	28,500		-53,500	-120	-0.4%	2.6%	70.1%	\$ -250	9.0%	\$+660
Middle 20%	\$37,000 to \$57,900	46,500		-173,600	-390	-0.8%	8.3%	79.7%	\$ -510	11.0%	\$+160
Fourth 20%	\$57,900 to \$90,700	69,700		-227,400	-500	-0.7%	10.9%	75.3%	\$ -910	21.2%	\$+890
Next 15%	\$90,700 to \$182,600	125,400		-266,100	-780	-0.6%	12.7%	69.1%	\$ -1,820	30.3%	\$+1,580
Next 4%	\$182,600 to \$501,800	258,300		-159,800	-1,770	-0.7%	7.6%	59.3%	\$ -5,110	40.7%	\$+3,090
Richest 1%	\$501,800 and higher	1,424,600		-1,175,200	-49,830	-3.5%	56.2%	77.1%	\$ -65,690	22.5%	\$+3,630
ALL		\$74,900		\$ -2,090,600	\$ -910	-1.2%	100.0%	75.0%	\$ -1,460	14.5%	\$+1,260
Bottom 60%	Less than \$57,900	\$29,600		\$ -262,000	\$ -190	-0.7%	12.5%	77.5%	\$ -280	6.7%	\$+390

### Impacts of the Trump-GOP Tax Framework in 2018 in Alaska

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$27,100	\$15,700		\$ -6,100	\$ -110	-0.7%	1.2%	92.9%	\$ -120	0.2%	\$+1,010
Second 20%	\$27,100 to \$41,700	32,500		-19,300	-270	-0.8%	3.8%	83.4%	\$ -350	8.4%	\$+220
Middle 20%	\$41,700 to \$77,200	50,400		-19,400	-400	-0.8%	3.8%	91.1%	\$ -570	5.7%	\$+2,110
Fourth 20%	\$77,200 to \$125,000	84,800		-52,700	-680	-0.8%	10.3%	73.7%	\$ -1,380	25.9%	\$+1,300
Next 15%	\$125,000 to \$243,900	162,500		-99,000	-1,480	-0.9%	19.4%	72.8%	\$ -2,590	27.2%	\$+1,510
Next 4%	\$243,900 to \$613,600	315,600		-49,300	-3,480	-1.1%	9.7%	84.4%	\$ -4,520	15.6%	\$+2,130
Richest 1%	\$613,600 and higher	1,404,900		-264,000	-77,880	-5.5%	51.8%	99.8%	\$ -78,020	0.2%	\$ —
ALL		\$93,100		\$ -510,000	\$ -1,470	-1.6%	100.0%	82.2%	\$ -2,010	14.2%	\$+1,330
Bottom 60%	Less than \$77,200	\$31,900		\$ -44,800	\$ -250	-0.8%	8.8%	88.6%	\$ -330	5.0%	\$+830

### Impacts of the Trump-GOP Tax Framework in 2018 in Arizona

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,400	\$13,800		\$ -51,900	\$ -90	-0.6%	1.8%	92.9%	\$ -100	1.6%	\$+120
Second 20%	\$22,400 to \$38,200	31,900		-140,300	-260	-0.8%	4.8%	91.7%	\$ -300	3.5%	\$+560
Middle 20%	\$38,200 to \$61,000	47,400		-91,600	-150	-0.3%	3.1%	78.0%	\$ -520	18.8%	\$+1,340
Fourth 20%	\$61,000 to \$99,500	76,900		-443,400	-730	-0.9%	15.0%	80.8%	\$ -1,120	17.8%	\$+1,020
Next 15%	\$99,500 to \$202,200	135,100		-264,800	-590	-0.4%	9.0%	69.0%	\$ -1,930	30.6%	\$+2,430
Next 4%	\$202,200 to \$470,200	291,300		-183,500	-1,530	-0.5%	6.2%	55.4%	\$ -5,690	44.4%	\$+3,640
Richest 1%	\$470,200 and higher	1,355,200		-1,771,400	-59,210	-4.4%	60.1%	88.7%	\$ -67,330	11.3%	\$+4,840
ALL		\$80,200		\$ -2,949,500	\$ -1,000	-1.2%	100.0%	81.9%	\$ -1,560	15.0%	\$+1,850
Bottom 60%	Less than \$61,000	\$31,200		\$ -283,900	\$ -170	-0.5%	9.6%	87.4%	\$ -300	8.2%	\$+1,160

### Impacts of the Trump-GOP Tax Framework in 2018 in Arkansas

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,900	\$13,000		\$ -18,400	\$ -70	-0.5%	1.6%	79.6%	\$ -90	0.4%	\$+100
Second 20%	\$20,900 to \$35,200	28,600		-64,900	-240	-0.8%	5.5%	82.1%	\$ -300	1.5%	\$+150
Middle 20%	\$35,200 to \$55,300	43,800		-115,400	-440	-1.0%	9.8%	87.9%	\$ -510	3.8%	\$+340
Fourth 20%	\$55,300 to \$90,700	70,200		-132,800	-490	-0.7%	11.3%	74.7%	\$ -850	22.3%	\$+670
Next 15%	\$90,700 to \$191,900	121,800		-122,200	-610	-0.5%	10.4%	73.8%	\$ -1,620	25.5%	\$+2,270
Next 4%	\$191,900 to \$490,000	277,600		-30,700	-550	-0.2%	2.6%	48.2%	\$ -4,890	51.8%	\$+3,490
Richest 1%	\$490,000 and higher	1,340,200		-690,900	-51,370	-3.8%	58.8%	79.8%	\$ -65,150	20.0%	\$+3,080
ALL		\$72,700		\$ -1,175,400	\$ -860	-1.2%	100.0%	77.4%	\$ -1,360	11.5%	\$+1,700
Bottom 60%	Less than \$55,300	\$28,400		\$ -198,700	\$ -250	-0.9%	16.9%	83.2%	\$ -300	1.9%	\$+280

### Impacts of the Trump-GOP Tax Framework in 2018 in California

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$27,300	\$17,000		\$ -420,500	\$ -120	-0.7%	2.2%	92.4%	\$ -140	1.7%	\$+440
Second 20%	\$27,300 to \$47,200	36,800		-1,131,200	-330	-0.9%	6.0%	87.9%	\$ -430	7.9%	\$+610
Middle 20%	\$47,200 to \$75,500	59,900		-1,600,400	-470	-0.8%	8.5%	82.0%	\$ -810	15.7%	\$+1,260
Fourth 20%	\$75,500 to \$129,500	97,600		-49,600	-10	-0.0%	0.3%	62.7%	\$ -1,350	36.9%	\$+2,260
Next 15%	\$129,500 to \$303,200	187,600		+2,886,200	+1,130	0.6%	-15.3%	41.7%	\$ -2,870	58.3%	\$+3,980
Next 4%	\$303,200 to \$864,900	471,000		-3,122,700	-4,570	-1.0%	16.6%	59.4%	\$ -11,010	40.5%	\$+4,860
Richest 1%	\$864,900 and higher	2,747,000		-15,417,000	-90,160	-3.3%	81.7%	82.0%	\$ -113,010	17.8%	\$+14,350
ALL		\$115,800		\$ -18,860,900	\$ -1,090	-0.9%	100.0%	74.3%	\$ -2,370	22.8%	\$+2,910
Bottom 60%	Less than \$75,500	\$37,900		\$ -3,152,000	\$ -310	-0.8%	16.7%	87.5%	\$ -450	8.5%	\$+1,000

### Impacts of the Trump-GOP Tax Framework in 2018 in Colorado

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,200	\$15,200		\$ -51,500	\$ -100	-0.6%	1.3%	86.7%	\$ -110	0.7%	\$+200
Second 20%	\$25,200 to \$45,100	34,800		-155,800	-290	-0.8%	4.0%	86.0%	\$ -390	8.7%	\$+520
Middle 20%	\$45,100 to \$69,500	56,700		-274,300	-510	-0.9%	7.0%	83.5%	\$ -700	14.9%	\$+530
Fourth 20%	\$69,500 to \$121,600	91,700		-389,700	-720	-0.8%	9.9%	77.3%	\$ -1,330	22.3%	\$+1,360
Next 15%	\$121,600 to \$260,300	167,800		-208,800	-520	-0.3%	5.3%	56.7%	\$ -2,540	43.2%	\$+2,140
Next 4%	\$260,300 to \$637,800	398,100		-515,700	-4,780	-1.2%	13.1%	67.1%	\$ -9,100	32.9%	\$+4,020
Richest 1%	\$637,800 and higher	1,845,700		-2,326,600	-86,480	-4.7%	59.3%	95.9%	\$ -90,590	4.0%	\$+10,440
ALL		\$98,200		\$ -3,922,800	\$ -1,440	-1.5%	100.0%	78.5%	\$ -2,190	17.0%	\$+1,640
Bottom 60%	Less than \$69,500	\$35,600		\$ -481,700	\$ -300	-0.8%	12.3%	85.4%	\$ -400	8.1%	\$+520



### Impacts of the Trump-GOP Tax Framework in 2018 in Connecticut

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$24,000	\$14,400		\$ -25,300	\$ -70	-0.5%	0.7%	71.0%	\$ -100	0.1%	\$ —
Second 20%	\$24,000 to \$47,300	35,700		-82,400	-240	-0.7%	2.4%	83.2%	\$ -320	8.6%	\$+270
Middle 20%	\$47,300 to \$80,400	62,300		-48,800	-140	-0.2%	1.4%	70.4%	\$ -760	29.0%	\$+1,390
Fourth 20%	\$80,400 to \$137,800	105,200		-39,400	-110	-0.1%	1.2%	64.3%	\$ -1,430	35.6%	\$+2,270
Next 15%	\$137,800 to \$351,100	200,000		+146,300	+560	0.3%	-4.3%	44.4%	\$ -2,930	55.6%	\$+3,350
Next 4%	\$351,100 to \$1,060,400	526,200		-546,000	-7,830	-1.5%	15.9%	60.5%	\$ -16,050	39.5%	\$+4,740
Richest 1%	\$1,060,400 and higher	3,682,800		-2,830,000	-162,980	-4.4%	82.6%	99.3%	\$ -164,110	0.6%	\$+10,730
ALL		\$129,500		\$ -3,425,600	\$ -1,940	-1.5%	100.0%	67.7%	\$ -3,740	24.3%	\$+2,440
Bottom 60%	Less than \$80,400	\$37,700		\$ -156,400	\$ -150	-0.4%	4.6%	74.7%	\$ -400	12.7%	\$+1,150

### Impacts of the Trump-GOP Tax Framework in 2018 in Delaware

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,100	\$13,200		\$ -4,700	\$ -50	-0.4%	1.1%	75.5%	\$ -70	—	\$ —
Second 20%	\$22,100 to \$39,500	29,600		-24,300	-250	-0.9%	5.4%	89.1%	\$ -300	5.0%	\$+250
Middle 20%	\$39,500 to \$64,900	52,100		-44,200	-470	-0.9%	9.9%	86.1%	\$ -630	13.0%	\$+560
Fourth 20%	\$64,900 to \$102,700	80,800		-70,800	-730	-0.9%	15.9%	84.6%	\$ -1,100	15.2%	\$+1,320
Next 15%	\$102,700 to \$213,800	143,000		-44,400	-620	-0.4%	10.0%	66.0%	\$ -1,890	34.0%	\$+1,850
Next 4%	\$213,800 to \$497,100	312,700		-21,600	-1,130	-0.4%	4.8%	49.8%	\$ -7,430	49.7%	\$+5,160
Richest 1%	\$497,100 and higher	1,798,100		-236,100	-49,370	-2.7%	52.9%	94.9%	\$ -52,250	5.1%	\$+4,530
ALL		\$86,700		\$ -446,100	\$ -930	-1.1%	100.0%	79.8%	\$ -1,480	13.7%	\$+1,860
Bottom 60%	Less than \$64,900	\$31,600		\$ -73,200	\$ -260	-0.8%	16.4%	83.6%	\$ -340	6.0%	\$+470

### Impacts of the Trump-GOP Tax Framework in 2018 in District of Columbia

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$26,700	\$12,700		\$ -4,700	\$ -70	-0.5%	0.7%	91.5%	\$ -80	1.8%	\$+460
Second 20%	\$26,700 to \$46,000	35,600		-22,400	-310	-0.9%	3.5%	87.4%	\$ -440	10.0%	\$+700
Middle 20%	\$46,000 to \$73,100	58,300		-32,200	-440	-0.8%	5.1%	76.1%	\$ -1,080	22.3%	\$+1,700
Fourth 20%	\$73,100 to \$125,400	94,000		+30,600	+430	0.5%	-4.8%	48.1%	\$ -1,420	51.4%	\$+2,150
Next 15%	\$125,400 to \$319,100	190,300		+55,600	+1,030	0.5%	-8.7%	36.0%	\$ -2,950	64.0%	\$+3,260
Next 4%	\$319,100 to \$1,022,000	509,300		-130,300	-9,010	-1.8%	20.5%	69.6%	\$ -15,260	30.4%	\$+5,260
Richest 1%	\$1,022,000 and higher	2,998,900		-533,200	-147,500	-4.9%	83.8%	92.6%	\$ -159,370	1.4%	\$+3,940
ALL		\$118,300		\$ -636,600	\$ -1,750	-1.5%	100.0%	69.7%	\$ -3,500	27.7%	\$+2,470
Bottom 60%	Less than \$73,100	\$35,600		\$ -59,300	\$ -270	-0.8%	9.3%	85.0%	\$ -500	11.4%	\$+1,340

### Impacts of the Trump-GOP Tax Framework in 2018 in Florida

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,400	\$13,200		\$ -181,500	\$ -90	-0.7%	0.9%	84.6%	\$ -100	0.3%	\$+390
Second 20%	\$20,400 to \$33,700	26,800		-332,900	-160	-0.6%	1.6%	87.5%	\$ -230	6.0%	\$+660
Middle 20%	\$33,700 to \$54,200	42,500		-681,300	-330	-0.8%	3.2%	86.6%	\$ -470	10.8%	\$+740
Fourth 20%	\$54,200 to \$92,400	70,800		-1,291,800	-620	-0.9%	6.1%	84.1%	\$ -930	14.8%	\$+1,100
Next 15%	\$92,400 to \$217,300	135,200		-1,964,300	-1,250	-0.9%	9.3%	78.2%	\$ -2,170	21.6%	\$+2,070
Next 4%	\$217,300 to \$620,400	338,900		-2,273,300	-5,430	-1.6%	10.8%	80.7%	\$ -7,470	19.2%	\$+3,120
Richest 1%	\$620,400 and higher	2,790,400		-14,405,900	-130,300	-4.7%	68.2%	98.6%	\$ -132,280	1.4%	\$+5,090
ALL		\$93,200		\$ -21,134,600	\$ -2,000	-2.1%	100.0%	84.2%	\$ -2,550	10.3%	\$+1,420
Bottom 60%	Less than \$54,200	\$27,500		\$ -1,195,600	\$ -190	-0.7%	5.7%	86.2%	\$ -270	5.7%	\$+700

### Impacts of the Trump-GOP Tax Framework in 2018 in Georgia

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,700	\$14,500		\$ -100,500	\$ -110	-0.8%	2.1%	87.6%	\$ -130	1.4%	\$+220
Second 20%	\$22,700 to \$38,400	30,100		-184,700	-200	-0.7%	3.8%	83.0%	\$ -270	7.3%	\$+280
Middle 20%	\$38,400 to \$59,600	46,200		-244,400	-260	-0.6%	5.0%	76.9%	\$ -470	18.4%	\$+540
Fourth 20%	\$59,600 to \$100,300	76,100		-174,100	-190	-0.2%	3.6%	63.4%	\$ -1,020	34.6%	\$+1,320
Next 15%	\$100,300 to \$228,500	142,400		-155,000	-220	-0.2%	3.2%	56.9%	\$ -1,890	42.8%	\$+1,990
Next 4%	\$228,500 to \$552,200	336,000		-362,100	-1,990	-0.6%	7.5%	54.5%	\$ -6,560	45.5%	\$+3,470
Richest 1%	\$552,200 and higher	2,077,000		-3,622,600	-83,070	-4.0%	74.8%	92.3%	\$ -90,350	7.7%	\$+3,640
ALL		\$87,000		\$ -4,843,600	\$ -1,040	-1.2%	100.0%	73.7%	\$ -1,830	20.5%	\$+1,500
Bottom 60%	Less than \$59,600	\$30,300		\$ -529,600	\$ -190	-0.6%	10.9%	82.5%	\$ -280	9.0%	\$+450

### Impacts of the Trump-GOP Tax Framework in 2018 in Hawaii

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$24,500	\$13,000		\$ -10,200	\$ -70	-0.6%	1.6%	79.4%	\$ -90	0.5%	\$+450
Second 20%	\$24,500 to \$41,200	30,800		-33,000	-230	-0.8%	5.3%	84.4%	\$ -330	7.9%	\$+570
Middle 20%	\$41,200 to \$61,800	49,200		-50,300	-360	-0.7%	8.1%	80.9%	\$ -650	16.6%	\$+990
Fourth 20%	\$61,800 to \$104,900	80,700		-81,600	-570	-0.7%	13.2%	75.4%	\$ -1,200	24.1%	\$+1,410
Next 15%	\$104,900 to \$200,700	139,200		-57,200	-540	-0.4%	9.2%	62.1%	\$ -2,380	37.7%	\$+2,480
Next 4%	\$200,700 to \$470,500	285,100		-16,600	-540	-0.2%	2.7%	43.1%	\$ -6,280	56.9%	\$+3,820
Richest 1%	\$470,500 and higher	1,132,000		-370,100	-39,750	-3.5%	59.8%	80.7%	\$ -51,280	19.3%	\$+8,330
ALL		\$81,200		\$ -619,000	\$ -850	-1.1%	100.0%	75.1%	\$ -1,620	17.8%	\$+2,010
Bottom 60%	Less than \$61,800	\$30,900		\$ -93,500	\$ -220	-0.7%	15.1%	81.6%	\$ -360	8.3%	\$+850

### Impacts of the Trump-GOP Tax Framework in 2018 in Idaho

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,100	\$11,800	\$ -12,700	\$ -100	-0.8%	1.7%	92.3%	\$ -100	—	\$ —
Second 20%	\$21,100 to \$39,400	29,300	-28,200	-170	-0.6%	3.9%	88.3%	\$ -210	2.4%	\$+450
Middle 20%	\$39,400 to \$61,900	49,300	-58,300	-390	-0.8%	8.0%	78.9%	\$ -570	16.2%	\$+330
Fourth 20%	\$61,900 to \$92,500	74,600	-80,000	-540	-0.7%	11.0%	77.3%	\$ -910	21.7%	\$+770
Next 15%	\$92,500 to \$185,500	122,500	-102,500	-910	-0.7%	14.1%	71.0%	\$ -1,910	28.3%	\$+1,560
Next 4%	\$185,500 to \$457,600	274,400	-42,600	-1,430	-0.5%	5.8%	57.0%	\$ -5,000	43.0%	\$+3,310
Richest 1%	\$457,600 and higher	1,414,000	-404,300	-52,540	-3.7%	55.5%	92.3%	\$ -57,300	7.7%	\$+4,390
ALL		\$76,600	\$ -728,900	\$ -970	-1.3%	100.0%	81.0%	\$ -1,410	14.0%	\$+1,230
Bottom 60%	Less than \$61,900	\$30,700	\$ -99,200	\$ -220	-0.7%	13.6%	86.3%	\$ -280	6.3%	\$+350

### Impacts of the Trump-GOP Tax Framework in 2018 in Illinois

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,900	\$15,100	\$ -110,100	\$ -90	-0.6%	1.6%	88.2%	\$ -110	0.1%	\$ —
Second 20%	\$25,900 to \$44,300	34,700	-322,100	-280	-0.8%	4.6%	86.0%	\$ -370	8.0%	\$+490
Middle 20%	\$44,300 to \$71,200	57,600	-500,500	-430	-0.7%	7.1%	79.3%	\$ -760	17.6%	\$+970
Fourth 20%	\$71,200 to \$118,400	91,500	-642,100	-550	-0.6%	9.1%	73.5%	\$ -1,260	25.6%	\$+1,470
Next 15%	\$118,400 to \$255,300	166,300	+182,100	+210	0.1%	-2.6%	49.7%	\$ -2,420	50.1%	\$+2,820
Next 4%	\$255,300 to \$651,700	392,800	-764,000	-3,250	-0.8%	10.8%	60.0%	\$ -7,860	39.9%	\$+3,670
Richest 1%	\$651,700 and higher	2,726,200	-4,901,600	-84,170	-3.1%	69.4%	97.4%	\$ -86,570	2.5%	\$+6,180
ALL		\$107,000	\$ -7,058,500	\$ -1,200	-1.1%	100.0%	76.2%	\$ -2,090	19.3%	\$+2,010
Bottom 60%	Less than \$71,200	\$35,800	\$ -932,600	\$ -270	-0.7%	13.2%	84.5%	\$ -400	8.6%	\$+820

### Impacts of the Trump-GOP Tax Framework in 2018 in Indiana

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,400	\$13,800	\$ -47,800	\$ -80	-0.6%	1.4%	92.8%	\$ -90	0.3%	\$+100
Second 20%	\$23,400 to \$42,000	33,400	-147,100	-230	-0.7%	4.3%	86.4%	\$ -310	6.4%	\$+620
Middle 20%	\$42,000 to \$64,000	52,400	-229,000	-370	-0.7%	6.7%	85.5%	\$ -540	12.0%	\$+770
Fourth 20%	\$64,000 to \$100,500	79,700	-483,200	-790	-1.0%	14.2%	87.2%	\$ -1,020	11.2%	\$+920
Next 15%	\$100,500 to \$195,200	134,500	-473,000	-1,040	-0.8%	13.9%	77.6%	\$ -1,860	22.2%	\$+1,830
Next 4%	\$195,200 to \$500,500	274,200	-306,500	-2,380	-0.9%	9.0%	64.8%	\$ -5,450	35.2%	\$+3,260
Richest 1%	\$500,500 and higher	1,536,000	-1,714,400	-54,510	-3.5%	50.4%	86.9%	\$ -63,390	13.1%	\$+4,460
ALL		\$82,200	\$ -3,401,200	\$ -1,100	-1.3%	100.0%	85.2%	\$ -1,470	10.8%	\$+1,480
Bottom 60%	Less than \$64,000	\$33,300	\$ -424,000	\$ -230	-0.7%	12.5%	88.2%	\$ -310	6.3%	\$+700

### Impacts of the Trump-GOP Tax Framework in 2018 in Iowa

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,600	\$13,100	\$ -26,200	\$ -90	-0.7%	1.8%	87.1%	\$ -100	0.0%	\$ —
Second 20%	\$23,600 to \$42,000	33,300	-88,300	-300	-0.9%	6.0%	92.8%	\$ -330	2.5%	\$+150
Middle 20%	\$42,000 to \$64,100	52,300	-100,500	-340	-0.6%	6.8%	77.8%	\$ -600	20.4%	\$+620
Fourth 20%	\$64,100 to \$102,400	80,500	-229,600	-770	-1.0%	15.5%	84.1%	\$ -1,060	15.1%	\$+770
Next 15%	\$102,400 to \$179,800	126,900	-205,500	-920	-0.7%	13.9%	76.9%	\$ -1,670	23.0%	\$+1,560
Next 4%	\$179,800 to \$440,800	253,400	-87,200	-1,470	-0.6%	5.9%	62.8%	\$ -4,090	37.1%	\$+2,950
Richest 1%	\$440,800 and higher	1,164,200	-742,100	-50,050	-4.3%	50.2%	92.7%	\$ -54,440	7.3%	\$+5,430
ALL		\$76,100	\$ -1,479,400	\$ -990	-1.3%	100.0%	83.3%	\$ -1,370	12.5%	\$+1,200
Bottom 60%	Less than \$64,100	\$32,900	\$ -214,900	\$ -240	-0.7%	14.5%	85.9%	\$ -330	7.6%	\$+570

### Impacts of the Trump-GOP Tax Framework in 2018 in Kansas

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$24,700	\$13,900	\$ -16,500	\$ -60	-0.4%	0.9%	85.0%	\$ -70	0.0%	\$ —
Second 20%	\$24,700 to \$42,800	34,300	-65,400	-240	-0.7%	3.4%	87.2%	\$ -290	6.2%	\$+190
Middle 20%	\$42,800 to \$67,100	54,600	-132,100	-500	-0.9%	6.9%	90.1%	\$ -640	8.5%	\$+960
Fourth 20%	\$67,100 to \$108,400	84,300	-223,000	-840	-1.0%	11.6%	86.8%	\$ -1,120	12.8%	\$+1,050
Next 15%	\$108,400 to \$210,700	144,100	-175,400	-880	-0.6%	9.1%	71.8%	\$ -2,150	28.0%	\$+2,370
Next 4%	\$210,700 to \$535,600	308,000	-187,600	-3,510	-1.1%	9.8%	63.1%	\$ -7,030	36.8%	\$+2,510
Richest 1%	\$535,600 and higher	1,825,100	-1,118,800	-84,190	-4.6%	58.3%	91.5%	\$ -92,470	8.3%	\$+5,330
ALL		\$89,100	\$ -1,918,900	\$ -1,430	-1.6%	100.0%	83.8%	\$ -1,930	11.2%	\$+1,650
Bottom 60%	Less than \$67,100	\$34,300	\$ -214,000	\$ -270	-0.8%	11.2%	87.4%	\$ -340	4.9%	\$+640

### Impacts of the Trump-GOP Tax Framework in 2018 in Kentucky

Income Group	Income Range	Avg. Income	All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
			Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,500	\$12,000	\$ -29,700	\$ -70	-0.6%	1.7%	78.1%	\$ -100	1.5%	\$+180
Second 20%	\$21,500 to \$38,100	29,400	-72,700	-180	-0.6%	4.2%	81.6%	\$ -240	5.2%	\$+310
Middle 20%	\$38,100 to \$56,600	47,100	-149,300	-370	-0.8%	8.5%	82.4%	\$ -580	11.6%	\$+920
Fourth 20%	\$56,600 to \$96,200	74,200	-227,400	-550	-0.7%	13.0%	78.6%	\$ -930	18.3%	\$+970
Next 15%	\$96,200 to \$184,200	127,400	-243,900	-800	-0.6%	13.9%	70.7%	\$ -1,850	28.9%	\$+1,740
Next 4%	\$184,200 to \$460,800	263,400	-160,500	-1,950	-0.7%	9.2%	63.7%	\$ -5,290	36.3%	\$+3,890
Richest 1%	\$460,800 and higher	1,313,400	-865,000	-42,480	-3.2%	49.5%	83.1%	\$ -51,870	16.8%	\$+3,790
ALL		\$74,800	\$ -1,748,700	\$ -850	-1.1%	100.0%	77.9%	\$ -1,350	13.2%	\$+1,500
Bottom 60%	Less than \$56,600	\$29,500	\$ -251,800	\$ -210	-0.7%	14.4%	80.7%	\$ -310	6.1%	\$+680



### Impacts of the Trump-GOP Tax Framework in 2018 in Louisiana

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,400	\$12,600		\$ -29,900	\$ -70	-0.6%	0.9%	87.4%	\$ -90	1.2%	\$+670
Second 20%	\$20,400 to \$38,300	28,800		-74,700	-190	-0.7%	2.4%	82.3%	\$ -240	5.9%	\$+210
Middle 20%	\$38,300 to \$59,500	49,000		-163,200	-380	-0.8%	5.2%	84.6%	\$ -510	10.1%	\$+540
Fourth 20%	\$59,500 to \$99,100	74,900		-248,200	-600	-0.8%	7.9%	79.9%	\$ -1,030	17.9%	\$+1,260
Next 15%	\$99,100 to \$214,900	138,800		-299,900	-960	-0.7%	9.5%	75.9%	\$ -1,920	23.8%	\$+2,080
Next 4%	\$214,900 to \$568,200	312,700		-326,100	-3,930	-1.3%	10.4%	69.2%	\$ -7,080	30.7%	\$+3,150
Richest 1%	\$568,200 and higher	1,521,500		-2,006,700	-97,200	-6.4%	63.7%	88.4%	\$ -110,740	11.5%	\$+6,170
ALL		\$80,400		\$ -3,149,200	\$ -1,500	-1.9%	100.0%	81.6%	\$ -2,050	11.8%	\$+1,510
Bottom 60%	Less than \$59,500	\$30,400		\$ -267,800	\$ -220	-0.7%	8.5%	84.8%	\$ -280	5.8%	\$+440

### Impacts of the Trump-GOP Tax Framework in 2018 in Maine

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,500	\$13,000		\$ -8,500	\$ -70	-0.5%	1.6%	76.1%	\$ -90	6.5%	\$+90
Second 20%	\$22,500 to \$38,900	30,500		-32,300	-240	-0.8%	6.1%	78.6%	\$ -320	4.0%	\$+420
Middle 20%	\$38,900 to \$60,000	48,500		-52,000	-390	-0.8%	9.9%	80.0%	\$ -590	13.1%	\$+610
Fourth 20%	\$60,000 to \$99,700	76,500		-84,200	-630	-0.8%	16.0%	81.0%	\$ -1,020	16.6%	\$+1,180
Next 15%	\$99,700 to \$185,900	128,900		-95,900	-960	-0.7%	18.2%	74.2%	\$ -1,870	25.4%	\$+1,710
Next 4%	\$185,900 to \$473,000	269,600		-48,700	-1,830	-0.7%	9.3%	57.9%	\$ -5,290	42.1%	\$+2,940
Richest 1%	\$473,000 and higher	1,204,200		-204,000	-30,390	-2.5%	38.8%	75.8%	\$ -43,140	24.2%	\$+9,680
ALL		\$75,300		\$ -525,800	\$ -780	-1.0%	100.0%	77.2%	\$ -1,270	13.6%	\$+1,440
Bottom 60%	Less than \$60,000	\$30,800		\$ -92,900	\$ -230	-0.8%	17.7%	78.3%	\$ -340	7.9%	\$+440

### Impacts of the Trump-GOP Tax Framework in 2018 in Maryland

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$27,000	\$14,600		\$ -49,500	\$ -80	-0.6%	2.6%	84.4%	\$ -100	1.2%	\$+120
Second 20%	\$27,000 to \$48,700	36,900		-117,100	-200	-0.5%	6.1%	76.3%	\$ -410	18.8%	\$+620
Middle 20%	\$48,700 to \$73,700	59,400		-111,300	-190	-0.3%	5.8%	66.6%	\$ -750	32.6%	\$+960
Fourth 20%	\$73,700 to \$126,500	96,900		+86,600	+150	0.2%	-4.5%	58.5%	\$ -1,280	40.9%	\$+2,200
Next 15%	\$126,500 to \$254,900	176,200		+718,800	+1,580	0.9%	-37.6%	35.2%	\$ -2,220	64.8%	\$+3,650
Next 4%	\$254,900 to \$657,800	382,200		-139,000	-1,180	-0.3%	7.3%	45.3%	\$ -7,780	54.7%	\$+4,290
Richest 1%	\$657,800 and higher	1,777,000		-2,297,900	-74,470	-4.2%	120.3%	98.7%	\$ -75,500	1.2%	\$+6,790
ALL		\$101,300		\$ -1,909,800	\$ -640	-0.6%	100.0%	65.3%	\$ -2,080	30.5%	\$+2,350
Bottom 60%	Less than \$73,700	\$37,000		\$ -277,900	\$ -160	-0.4%	14.6%	75.7%	\$ -400	17.5%	\$+820

### Impacts of the Trump-GOP Tax Framework in 2018 in Massachusetts

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$24,500	\$14,800		\$ -45,100	\$ -70	-0.4%	0.7%	69.4%	\$ -100	3.1%	\$+220
Second 20%	\$24,500 to \$45,800	34,400		-180,500	-260	-0.8%	2.9%	84.4%	\$ -360	6.9%	\$+570
Middle 20%	\$45,800 to \$79,000	60,800		-397,300	-570	-0.9%	6.4%	82.4%	\$ -910	16.1%	\$+1,120
Fourth 20%	\$79,000 to \$135,400	103,100		-265,800	-380	-0.4%	4.2%	68.6%	\$ -1,380	30.9%	\$+1,820
Next 15%	\$135,400 to \$315,400	193,200		+171,700	+330	0.2%	-2.7%	47.2%	\$ -2,430	52.7%	\$+2,810
Next 4%	\$315,400 to \$771,800	473,600		-783,400	-5,640	-1.2%	12.5%	65.0%	\$ -10,760	35.0%	\$+3,860
Richest 1%	\$771,800 and higher	3,010,300		-4,755,100	-136,960	-4.5%	76.0%	98.5%	\$ -139,220	1.5%	\$+8,110
ALL		\$119,500		\$ -6,256,400	\$ -1,780	-1.5%	100.0%	71.5%	\$ -3,100	20.5%	\$+2,100
Bottom 60%	Less than \$79,000	\$36,700		\$ -622,900	\$ -300	-0.8%	10.0%	78.7%	\$ -480	8.7%	\$+870

### Impacts of the Trump-GOP Tax Framework in 2018 in Michigan

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,000	\$13,400		\$ -65,700	\$ -70	-0.5%	1.1%	82.0%	\$ -90	1.1%	\$+190
Second 20%	\$23,000 to \$42,100	32,400		-171,500	-180	-0.6%	3.0%	84.0%	\$ -270	7.2%	\$+580
Middle 20%	\$42,100 to \$67,000	53,400		-408,900	-440	-0.8%	7.1%	83.4%	\$ -650	13.0%	\$+780
Fourth 20%	\$67,000 to \$108,300	84,700		-681,000	-730	-0.9%	11.9%	83.7%	\$ -1,110	14.4%	\$+1,360
Next 15%	\$108,300 to \$213,100	146,400		-448,600	-640	-0.4%	7.8%	66.3%	\$ -1,970	33.6%	\$+1,980
Next 4%	\$213,100 to \$502,500	311,000		-378,900	-2,020	-0.6%	6.6%	57.5%	\$ -5,670	42.4%	\$+2,930
Richest 1%	\$502,500 and higher	1,621,600		-3,589,400	-76,560	-4.7%	62.5%	87.3%	\$ -88,190	12.6%	\$+3,430
ALL		\$85,900		\$ -5,745,000	\$ -1,210	-1.4%	100.0%	79.5%	\$ -1,790	13.8%	\$+1,590
Bottom 60%	Less than \$67,000	\$33,100		\$ -646,200	\$ -230	-0.7%	11.2%	83.2%	\$ -340	7.1%	\$+680

### Impacts of the Trump-GOP Tax Framework in 2018 in Minnesota

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$29,000	\$15,800		\$ -56,700	\$ -110	-0.7%	2.0%	89.4%	\$ -120	0.8%	\$+250
Second 20%	\$29,000 to \$48,500	38,700		-181,500	-340	-0.9%	6.5%	90.7%	\$ -430	6.0%	\$+840
Middle 20%	\$48,500 to \$74,800	60,800		-195,100	-370	-0.6%	7.0%	82.3%	\$ -690	16.7%	\$+1,180
Fourth 20%	\$74,800 to \$121,000	94,400		-318,100	-600	-0.6%	11.4%	74.1%	\$ -1,280	25.6%	\$+1,340
Next 15%	\$121,000 to \$250,700	164,700		+44,600	+110	0.1%	-1.6%	51.3%	\$ -2,030	48.6%	\$+2,380
Next 4%	\$250,700 to \$632,000	378,600		-348,800	-3,290	-0.9%	12.5%	61.0%	\$ -7,940	38.9%	\$+4,000
Richest 1%	\$632,000 and higher	2,589,800		-1,740,400	-65,780	-2.5%	62.2%	98.8%	\$ -66,600	1.1%	\$+4,500
ALL		\$107,300		\$ -2,796,000	\$ -1,050	-1.0%	100.0%	78.2%	\$ -1,800	18.6%	\$+1,900
Bottom 60%	Less than \$74,800	\$38,400		\$ -433,300	\$ -280	-0.7%	15.5%	87.5%	\$ -410	7.8%	\$+1,060

### Impacts of the Trump-GOP Tax Framework in 2018 in Mississippi

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$18,100	\$11,400		\$ -14,000	\$ -50	-0.5%	1.4%	85.7%	\$ -60	—	\$ —
Second 20%	\$18,100 to \$30,900	23,400		-37,800	-130	-0.6%	3.7%	78.2%	\$ -180	3.0%	\$+170
Middle 20%	\$30,900 to \$49,400	40,200		-55,300	-200	-0.5%	5.4%	71.7%	\$ -430	17.1%	\$+590
Fourth 20%	\$49,400 to \$86,700	63,900		-127,800	-470	-0.7%	12.4%	81.2%	\$ -760	14.4%	\$+1,020
Next 15%	\$86,700 to \$168,200	113,900		-154,600	-760	-0.7%	15.0%	78.1%	\$ -1,580	21.3%	\$+2,260
Next 4%	\$168,200 to \$404,300	227,400		-72,800	-1,330	-0.6%	7.1%	60.3%	\$ -3,920	39.2%	\$+2,640
Richest 1%	\$404,300 and higher	1,183,700		-569,800	-42,060	-3.6%	55.2%	78.2%	\$ -55,070	21.7%	\$+4,760
ALL		\$65,200		\$ -1,032,100	\$ -750	-1.2%	100.0%	77.5%	\$ -1,190	11.8%	\$+1,470
Bottom 60%	Less than \$49,400	\$25,200		\$ -107,100	\$ -130	-0.5%	10.4%	78.4%	\$ -210	6.7%	\$+520

### Impacts of the Trump-GOP Tax Framework in 2018 in Missouri

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,600	\$12,400		\$ -37,700	\$ -70	-0.5%	1.2%	79.6%	\$ -80	—	\$ —
Second 20%	\$20,600 to \$38,000	28,400		-101,600	-170	-0.6%	3.2%	82.8%	\$ -230	4.3%	\$+320
Middle 20%	\$38,000 to \$59,100	47,400		-206,700	-360	-0.7%	6.4%	84.2%	\$ -530	12.1%	\$+720
Fourth 20%	\$59,100 to \$96,300	74,900		-341,100	-590	-0.8%	10.6%	84.9%	\$ -950	14.3%	\$+1,550
Next 15%	\$96,300 to \$193,800	129,400		-449,600	-1,030	-0.8%	14.0%	74.9%	\$ -1,940	24.7%	\$+1,700
Next 4%	\$193,800 to \$480,200	281,300		-243,500	-2,090	-0.7%	7.6%	60.6%	\$ -5,510	39.1%	\$+3,200
Richest 1%	\$480,200 and higher	1,587,000		-1,832,500	-62,970	-4.0%	57.0%	83.0%	\$ -76,630	17.0%	\$+3,710
ALL		\$78,300		\$ -3,212,900	\$ -1,090	-1.4%	100.0%	80.4%	\$ -1,590	11.5%	\$+1,590
Bottom 60%	Less than \$59,100	\$29,400		\$ -346,100	\$ -200	-0.7%	10.8%	82.2%	\$ -280	5.5%	\$+620

### Impacts of the Trump-GOP Tax Framework in 2018 in Montana

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,000	\$11,700		\$ -6,300	\$ -60	-0.5%	1.0%	82.4%	\$ -80	0.0%	\$ —
Second 20%	\$22,000 to \$38,400	29,500		-9,700	-90	-0.3%	1.5%	80.3%	\$ -200	7.8%	\$+810
Middle 20%	\$38,400 to \$60,400	47,300		-42,300	-420	-0.9%	6.6%	85.7%	\$ -580	11.3%	\$+670
Fourth 20%	\$60,400 to \$99,300	79,500		-51,000	-490	-0.6%	7.9%	74.7%	\$ -1,060	24.2%	\$+1,230
Next 15%	\$99,300 to \$200,200	137,100		-65,900	-840	-0.6%	10.3%	69.6%	\$ -2,060	29.8%	\$+2,000
Next 4%	\$200,200 to \$535,400	309,400		-101,000	-4,800	-1.5%	15.7%	68.1%	\$ -8,430	31.6%	\$+3,000
Richest 1%	\$535,400 and higher	1,819,000		-365,300	-68,950	-3.8%	56.9%	92.7%	\$ -74,730	7.1%	\$+4,530
ALL		\$85,000		\$ -641,800	\$ -1,240	-1.5%	100.0%	78.4%	\$ -1,860	14.5%	\$+1,510
Bottom 60%	Less than \$60,400	\$29,600		\$ -58,300	\$ -190	-0.7%	9.1%	82.8%	\$ -290	6.4%	\$+730

### Impacts of the Trump-GOP Tax Framework in 2018 in Nebraska

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,700	\$14,300		\$ -19,200	\$ -110	-0.7%	1.6%	90.4%	\$ -118	0.0%	\$ —
Second 20%	\$25,700 to \$43,600	34,800		-57,500	-320	-0.9%	4.7%	90.9%	\$ -370	3.2%	\$+410
Middle 20%	\$43,600 to \$67,600	54,800		-80,400	-450	-0.8%	6.6%	91.2%	\$ -590	7.1%	\$+1,170
Fourth 20%	\$67,600 to \$99,500	81,400		-134,100	-730	-0.9%	10.9%	84.9%	\$ -1,020	14.5%	\$+920
Next 15%	\$99,500 to \$191,600	132,800		-147,200	-1,090	-0.8%	12.0%	73.9%	\$ -2,040	26.0%	\$+1,610
Next 4%	\$191,600 to \$521,300	284,500		-61,000	-1,700	-0.6%	5.0%	48.8%	\$ -6,950	51.1%	\$+3,320
Richest 1%	\$521,300 and higher	1,572,200		-726,900	-80,910	-5.1%	59.3%	97.1%	\$ -83,540	2.8%	\$+7,950
ALL		\$84,000		\$ -1,226,400	\$ -1,360	-1.6%	100.0%	85.5%	\$ -1,800	11.0%	\$+1,630
Bottom 60%	Less than \$67,600	\$34,600		\$ -157,100	\$ -290	-0.8%	12.8%	90.9%	\$ -360	3.4%	\$+930

### Impacts of the Trump-GOP Tax Framework in 2018 in Nevada

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,300	\$14,300		\$ -27,000	\$ -110	-0.8%	1.2%	98.4%	\$ -110	0.8%	\$+150
Second 20%	\$22,300 to \$38,900	29,500		-43,800	-150	-0.5%	1.9%	83.5%	\$ -260	15.1%	\$+440
Middle 20%	\$38,900 to \$60,600	49,600		-103,800	-380	-0.8%	4.6%	88.7%	\$ -590	10.4%	\$+1,350
Fourth 20%	\$60,600 to \$99,100	79,000		-166,600	-620	-0.8%	7.4%	74.9%	\$ -1,090	24.4%	\$+800
Next 15%	\$99,100 to \$199,000	135,900		-209,400	-1,040	-0.8%	9.3%	72.2%	\$ -2,120	27.6%	\$+1,770
Next 4%	\$199,000 to \$538,200	306,600		-110,300	-2,030	-0.7%	4.9%	67.3%	\$ -5,870	32.5%	\$+5,900
Richest 1%	\$538,200 and higher	2,513,900		-1,593,500	-113,840	-4.5%	70.7%	98.5%	\$ -115,660	1.5%	\$+5,340
ALL		\$92,200		\$ -2,254,500	\$ -1,650	-1.8%	100.0%	83.6%	\$ -2,250	15.6%	\$+1,480
Bottom 60%	Less than \$60,600	\$31,700		\$ -174,600	\$ -220	-0.7%	7.7%	89.8%	\$ -320	9.2%	\$+790

### Impacts of the Trump-GOP Tax Framework in 2018 in New Hampshire

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$31,600	\$20,100		\$ -18,800	\$ -140	-0.7%	2.2%	95.6%	\$ -150	0.2%	\$ —
Second 20%	\$31,600 to \$50,300	40,100		-51,200	-390	-1.0%	6.0%	89.0%	\$ -460	7.8%	\$+240
Middle 20%	\$50,300 to \$77,400	63,100		-58,400	-440	-0.7%	6.8%	75.8%	\$ -880	21.6%	\$+1,060
Fourth 20%	\$77,400 to \$129,100	99,900		-97,800	-740	-0.7%	11.4%	78.9%	\$ -1,310	21.0%	\$+1,400
Next 15%	\$129,100 to \$258,600	174,100		-78,400	-790	-0.5%	9.1%	65.6%	\$ -2,580	34.4%	\$+2,640
Next 4%	\$258,600 to \$545,600	354,200		-97,200	-3,670	-1.0%	11.3%	68.7%	\$ -6,770	31.3%	\$+3,100
Richest 1%	\$545,600 and higher	1,668,100		-458,500	-69,390	-4.2%	53.3%	89.6%	\$ -78,180	10.4%	\$+5,940
ALL		\$100,800		\$ -860,300	\$ -1,290	-1.3%	100.0%	81.5%	\$ -1,940	16.5%	\$+1,750
Bottom 60%	Less than \$77,400	\$41,200		\$ -128,400	\$ -320	-0.8%	14.9%	86.8%	\$ -470	9.9%	\$+840

### Impacts of the Trump-GOP Tax Framework in 2018 in New Jersey

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,800	\$15,600		\$ -63,200	\$ -80	-0.5%	1.7%	83.7%	\$ -100	2.1%	\$+430
Second 20%	\$25,800 to \$48,700	36,500		-237,700	-280	-0.8%	6.3%	79.7%	\$ -420	11.6%	\$+460
Middle 20%	\$48,700 to \$77,800	61,900		-330,400	-390	-0.6%	8.8%	74.7%	\$ -840	21.5%	\$+1,100
Fourth 20%	\$77,800 to \$138,100	104,900		+117,700	+140	0.1%	-3.1%	57.5%	\$ -1,370	42.3%	\$+2,190
Next 15%	\$138,100 to \$328,700	197,100		+737,500	+1,160	0.6%	-19.6%	36.4%	\$ -2,870	63.6%	\$+3,470
Next 4%	\$328,700 to \$1,105,200	511,900		-885,100	-5,180	-1.0%	23.5%	61.9%	\$ -11,050	38.1%	\$+4,360
Richest 1%	\$1,105,200 and higher	3,176,500		-3,101,600	-73,950	-2.3%	82.4%	99.4%	\$ -74,430	0.6%	\$+10,020
ALL		\$124,600		\$ -3,763,100	\$ -880	-0.7%	100.0%	67.8%	\$ -2,250	26.4%	\$+2,420
Bottom 60%	Less than \$77,800	\$38,100		\$ -631,200	\$ -250	-0.7%	16.8%	79.4%	\$ -440	11.8%	\$+850

### Impacts of the Trump-GOP Tax Framework in 2018 in New Mexico

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,100	\$12,900		\$ -15,600	\$ -90	-0.7%	1.7%	93.1%	\$ -100	1.5%	\$+200
Second 20%	\$20,100 to \$38,000	29,500		-29,300	-170	-0.6%	3.2%	88.9%	\$ -200	2.2%	\$+190
Middle 20%	\$38,000 to \$59,300	47,600		-62,800	-380	-0.8%	6.9%	84.2%	\$ -550	11.9%	\$+740
Fourth 20%	\$59,300 to \$98,400	75,900		-147,500	-830	-1.1%	16.2%	87.7%	\$ -1,090	10.6%	\$+1,210
Next 15%	\$98,400 to \$190,000	133,400		-138,000	-1,040	-0.8%	15.2%	70.3%	\$ -2,130	29.3%	\$+1,540
Next 4%	\$190,000 to \$443,700	262,100		-74,400	-2,070	-0.8%	8.2%	63.5%	\$ -5,180	36.5%	\$+3,340
Richest 1%	\$443,700 and higher	1,263,300		-440,600	-45,910	-3.6%	48.5%	81.9%	\$ -56,720	17.2%	\$+3,220
ALL		\$78,000		\$ -908,300	\$ -1,040	-1.3%	100.0%	84.4%	\$ -1,440	11.3%	\$+1,500
Bottom 60%	Less than \$59,300	\$29,900		\$ -107,800	\$ -210	-0.7%	11.9%	88.8%	\$ -270	5.1%	\$+610

### Impacts of the Trump-GOP Tax Framework in 2018 in New York

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,600	\$13,800		\$ -136,800	\$ -70	-0.5%	1.1%	73.5%	\$ -100	1.4%	\$+340
Second 20%	\$23,600 to \$39,700	31,600		-356,400	-190	-0.6%	3.0%	81.7%	\$ -300	9.6%	\$+590
Middle 20%	\$39,700 to \$66,300	52,300		-627,000	-330	-0.6%	5.3%	78.7%	\$ -660	18.4%	\$+1,050
Fourth 20%	\$66,300 to \$118,400	89,200		-294,300	-150	-0.2%	2.5%	66.9%	\$ -1,250	32.7%	\$+2,100
Next 15%	\$118,400 to \$275,000	169,000		+1,087,000	+750	0.4%	-9.1%	44.7%	\$ -2,500	55.3%	\$+3,380
Next 4%	\$275,000 to \$872,200	444,200		-1,580,200	-4,100	-0.9%	13.3%	64.6%	\$ -9,180	35.3%	\$+5,190
Richest 1%	\$872,200 and higher	3,234,000		-9,999,200	-103,660	-3.2%	84.0%	76.0%	\$ -141,030	24.0%	\$+14,360
ALL		\$111,600		\$ -11,907,800	\$ -1,220	-1.1%	100.0%	69.9%	\$ -2,570	22.1%	\$+2,570
Bottom 60%	Less than \$66,300	\$32,600		\$ -1,120,200	\$ -190	-0.6%	9.4%	78.0%	\$ -360	9.8%	\$+870

### Impacts of the Trump-GOP Tax Framework in 2018 in North Carolina

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,800	\$12,900		\$ -72,700	\$ -80	-0.6%	1.7%	75.7%	\$ -100	2.4%	\$+110
Second 20%	\$20,800 to \$34,300	27,600		-174,300	-180	-0.7%	4.1%	79.0%	\$ -270	7.6%	\$+430
Middle 20%	\$34,300 to \$58,900	45,600		-351,700	-360	-0.8%	8.2%	82.5%	\$ -510	11.1%	\$+510
Fourth 20%	\$58,900 to \$96,900	75,500		-522,500	-550	-0.7%	12.2%	76.6%	\$ -1,060	22.1%	\$+1,190
Next 15%	\$96,900 to \$213,100	134,700		-333,600	-460	-0.3%	7.8%	67.8%	\$ -1,720	32.0%	\$+2,220
Next 4%	\$213,100 to \$512,000	310,000		-362,400	-1,890	-0.6%	8.5%	56.5%	\$ -6,480	43.5%	\$+4,080
Richest 1%	\$512,000 and higher	1,596,200		-2,468,800	-50,440	-3.2%	57.6%	82.3%	\$ -62,220	17.6%	\$+4,390
ALL		\$80,500		\$ -4,286,300	\$ -880	-1.1%	100.0%	75.8%	\$ -1,500	15.2%	\$+1,670
Bottom 60%	Less than \$58,900	\$28,700		\$ -598,700	\$ -210	-0.7%	14.0%	79.1%	\$ -300	7.0%	\$+430

### Impacts of the Trump-GOP Tax Framework in 2018 in North Dakota

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,000	\$16,700		\$ -8,700	\$ -120	-0.7%	1.2%	84.7%	\$ -140	—	\$ —
Second 20%	\$25,000 to \$43,900	33,400		-17,600	-230	-0.7%	2.3%	92.4%	\$ -290	4.1%	\$+870
Middle 20%	\$43,900 to \$75,600	58,600		-37,900	-500	-0.8%	5.0%	92.4%	\$ -570	6.3%	\$+400
Fourth 20%	\$75,600 to \$113,100	90,900		-77,000	-980	-1.1%	10.3%	97.3%	\$ -1,020	1.5%	\$+840
Next 15%	\$113,100 to \$225,500	148,600		-113,300	-1,960	-1.3%	15.1%	92.8%	\$ -2,200	6.8%	\$+1,220
Next 4%	\$225,500 to \$693,800	343,200		-77,700	-5,110	-1.5%	10.3%	81.1%	\$ -6,880	18.8%	\$+2,520
Richest 1%	\$693,800 and higher	1,714,800		-418,800	-111,620	-6.5%	55.8%	94.5%	\$ -118,230	5.5%	\$+2,930
ALL		\$92,700		\$ -751,100	\$ -1,950	-2.1%	100.0%	91.4%	\$ -2,190	4.2%	\$+1,130
Bottom 60%	Less than \$75,600	\$36,300		\$ -64,200	\$ -280	-0.8%	8.5%	89.8%	\$ -340	3.5%	\$+580

### Impacts of the Trump-GOP Tax Framework in 2018 in Ohio

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,300	\$12,800		\$ -69,900	\$ -60	-0.5%	1.2%	77.9%	\$ -80	0.8%	\$+370
Second 20%	\$22,300 to \$38,700	30,300		-189,900	-170	-0.7%	3.2%	81.1%	\$ -270	10.1%	\$+510
Middle 20%	\$38,700 to \$58,900	48,100		-530,300	-460	-1.0%	9.1%	86.5%	\$ -620	10.2%	\$+760
Fourth 20%	\$58,900 to \$96,800	74,500		-466,000	-410	-0.5%	8.0%	76.7%	\$ -960	22.7%	\$+1,450
Next 15%	\$96,800 to \$188,600	129,000		-633,500	-730	-0.6%	10.8%	69.2%	\$ -1,930	30.8%	\$+1,960
Next 4%	\$188,600 to \$483,100	280,300		-592,500	-2,580	-0.9%	10.1%	61.1%	\$ -6,290	38.9%	\$+3,250
Richest 1%	\$483,100 and higher	1,525,500		-3,365,700	-56,280	-3.7%	57.5%	89.0%	\$ -63,610	10.9%	\$+3,290
ALL		\$79,000		\$ -5,848,400	\$ -1,010	-1.3%	100.0%	78.0%	\$ -1,600	14.9%	\$+1,570
Bottom 60%	Less than \$58,900	\$30,500		\$ -790,000	\$ -230	-0.8%	13.5%	81.9%	\$ -340	7.1%	\$+630

### Impacts of the Trump-GOP Tax Framework in 2018 in Oklahoma

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$20,000	\$12,200		\$ -25,500	\$ -80	-0.6%	1.2%	78.7%	\$ -100	—	\$ —
Second 20%	\$20,000 to \$34,700	27,100		-49,900	-150	-0.5%	2.3%	81.7%	\$ -200	5.2%	\$+290
Middle 20%	\$34,700 to \$55,700	44,700		-119,300	-330	-0.7%	5.5%	86.0%	\$ -450	9.7%	\$+530
Fourth 20%	\$55,700 to \$89,700	73,300		-192,600	-570	-0.8%	8.8%	86.3%	\$ -820	12.2%	\$+1,120
Next 15%	\$89,700 to \$196,700	125,300		-285,500	-1,080	-0.9%	13.1%	80.1%	\$ -1,750	18.7%	\$+1,720
Next 4%	\$196,700 to \$498,400	284,000		-164,500	-2,450	-0.9%	7.5%	68.0%	\$ -5,050	32.0%	\$+3,080
Richest 1%	\$498,400 and higher	1,310,700		-1,347,700	-72,150	-5.5%	61.7%	96.3%	\$ -75,080	3.6%	\$+3,760
ALL		\$75,300		\$ -2,185,100	\$ -1,260	-1.7%	100.0%	82.0%	\$ -1,690	9.5%	\$+1,350
Bottom 60%	Less than \$55,700	\$28,400		\$ -194,700	\$ -190	-0.7%	8.9%	82.2%	\$ -260	5.1%	\$+450

### Impacts of the Trump-GOP Tax Framework in 2018 in Oregon

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,900	\$14,400		\$ -33,800	\$ -80	-0.6%	2.3%	81.8%	\$ -110	0.4%	\$+510
Second 20%	\$23,900 to \$41,600	31,800		-86,300	-210	-0.7%	6.0%	83.2%	\$ -300	8.5%	\$+360
Middle 20%	\$41,600 to \$66,800	52,800		-166,600	-420	-0.8%	11.5%	85.3%	\$ -570	11.0%	\$+580
Fourth 20%	\$66,800 to \$109,900	87,100		-200,300	-500	-0.6%	13.9%	74.7%	\$ -1,120	24.7%	\$+1,360
Next 15%	\$109,900 to \$223,500	150,800		+50,500	+170	0.1%	-3.5%	52.3%	\$ -2,270	47.4%	\$+2,860
Next 4%	\$223,500 to \$532,000	309,400		-164,400	-2,050	-0.7%	11.4%	59.7%	\$ -6,180	40.1%	\$+4,080
Richest 1%	\$532,000 and higher	1,676,800		-844,200	-42,090	-2.5%	58.4%	91.2%	\$ -47,540	8.8%	\$+14,650
ALL		\$88,300		\$ -1,445,200	\$ -710	-0.8%	100.0%	76.0%	\$ -1,420	17.6%	\$+2,080
Bottom 60%	Less than \$66,800	\$33,000		\$ -286,700	\$ -240	-0.7%	19.8%	83.4%	\$ -330	6.7%	\$+480

### Impacts of the Trump-GOP Tax Framework in 2018 in Pennsylvania

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$22,800	\$13,700		\$ -87,900	\$ -70	-0.5%	1.3%	79.6%	\$ -90	1.4%	\$+220
Second 20%	\$22,800 to \$41,200	32,000		-214,200	-170	-0.5%	3.1%	81.7%	\$ -260	8.1%	\$+520
Middle 20%	\$41,200 to \$64,900	51,600		-562,300	-440	-0.9%	8.0%	84.7%	\$ -600	12.9%	\$+500
Fourth 20%	\$64,900 to \$106,400	82,100		-723,100	-570	-0.7%	10.3%	78.8%	\$ -1,100	20.8%	\$+1,430
Next 15%	\$106,400 to \$221,600	146,400		-465,500	-490	-0.3%	6.7%	63.8%	\$ -2,060	36.2%	\$+2,280
Next 4%	\$221,600 to \$550,200	327,400		-635,400	-2,520	-0.8%	9.1%	58.8%	\$ -6,860	41.1%	\$+3,700
Richest 1%	\$550,200 and higher	1,780,400		-4,297,100	-67,970	-3.8%	61.5%	90.9%	\$ -75,220	9.1%	\$+4,300
ALL		\$87,800		\$ -6,987,300	\$ -1,090	-1.2%	100.0%	77.7%	\$ -1,750	15.6%	\$+1,710
Bottom 60%	Less than \$64,900	\$32,500		\$ -864,300	\$ -230	-0.7%	12.4%	82.0%	\$ -320	7.5%	\$+490

### Impacts of the Trump-GOP Tax Framework in 2018 in Rhode Island

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,800	\$12,800		\$ -9,000	\$ -90	-0.7%	2.0%	72.9%	\$ -120	3.9%	\$+50
Second 20%	\$21,800 to \$38,900	30,500		-26,300	-250	-0.8%	5.8%	81.2%	\$ -320	5.2%	\$+220
Middle 20%	\$38,900 to \$67,100	52,100		-39,600	-390	-0.7%	8.8%	81.7%	\$ -630	15.0%	\$+870
Fourth 20%	\$67,100 to \$112,700	87,100		-43,800	-400	-0.5%	9.7%	72.5%	\$ -1,140	27.1%	\$+1,560
Next 15%	\$112,700 to \$216,400	154,700		-6,000	-80	-0.0%	1.3%	55.1%	\$ -2,020	44.7%	\$+2,320
Next 4%	\$216,400 to \$528,800	318,400		-31,900	-1,510	-0.5%	7.1%	54.0%	\$ -5,860	46.0%	\$+3,610
Richest 1%	\$528,800 and higher	1,795,500		-293,200	-55,510	-3.1%	65.2%	87.7%	\$ -63,990	12.3%	\$+4,930
ALL		\$89,900		\$ -449,800	\$ -840	-0.9%	100.0%	72.7%	\$ -1,630	18.8%	\$+1,810
Bottom 60%	Less than \$67,100	\$31,600		\$ -75,000	\$ -240	-0.8%	16.7%	78.6%	\$ -360	7.9%	\$+590

### Impacts of the Trump-GOP Tax Framework in 2018 in South Carolina

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,600	\$13,600		\$ -30,000	\$ -60	-0.5%	1.4%	81.9%	\$ -80	0.3%	\$+120
Second 20%	\$21,600 to \$37,000	28,500		-88,100	-190	-0.7%	4.1%	81.0%	\$ -260	5.1%	\$+440
Middle 20%	\$37,000 to \$57,500	46,300		-168,100	-360	-0.8%	7.9%	84.9%	\$ -480	9.7%	\$+430
Fourth 20%	\$57,500 to \$93,000	73,000		-238,100	-510	-0.7%	11.2%	84.8%	\$ -850	13.0%	\$+1,580
Next 15%	\$93,000 to \$198,400	127,100		-211,700	-600	-0.5%	9.9%	65.4%	\$ -1,900	34.2%	\$+1,870
Next 4%	\$198,400 to \$478,100	284,000		-177,900	-1,910	-0.7%	8.3%	56.8%	\$ -5,840	43.0%	\$+3,260
Richest 1%	\$478,100 and higher	1,134,000		-1,217,400	-52,250	-4.6%	57.1%	78.6%	\$ -67,600	21.3%	\$+4,260
ALL		\$73,200		\$ -2,131,500	\$ -910	-1.2%	100.0%	78.8%	\$ -1,420	12.6%	\$+1,700
Bottom 60%	Less than \$57,500	\$29,400		\$ -286,200	\$ -210	-0.7%	13.4%	82.6%	\$ -270	5.1%	\$+430

### Impacts of the Trump-GOP Tax Framework in 2018 in South Dakota

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,400	\$14,700		\$ -6,700	\$ -80	-0.6%	0.8%	86.7%	\$ -100	0.2%	\$ —
Second 20%	\$23,400 to \$38,300	30,700		-21,800	-270	-0.9%	2.5%	93.5%	\$ -290	1.2%	\$ —
Middle 20%	\$38,300 to \$59,300	48,600		-39,200	-500	-1.0%	4.6%	94.6%	\$ -540	3.9%	\$+390
Fourth 20%	\$59,300 to \$97,800	75,800		-61,000	-740	-1.0%	7.1%	80.7%	\$ -1,120	18.9%	\$+880
Next 15%	\$97,800 to \$205,600	135,900		-103,100	-1,660	-1.2%	12.0%	89.7%	\$ -1,980	10.2%	\$+1,120
Next 4%	\$205,600 to \$589,600	313,900		-90,800	-5,350	-1.7%	10.6%	86.5%	\$ -6,570	13.0%	\$+2,590
Richest 1%	\$589,600 and higher	1,770,700		-536,000	-129,120	-7.3%	62.4%	97.7%	\$ -132,510	2.2%	\$+13,320
ALL		\$85,400		\$ -858,600	\$ -2,100	-2.5%	100.0%	88.9%	\$ -2,450	7.0%	\$+1,020
Bottom 60%	Less than \$59,300	\$31,200		\$ -67,700	\$ -280	-0.9%	7.9%	91.6%	\$ -310	1.8%	\$+290

### Impacts of the Trump-GOP Tax Framework in 2018 in Tennessee

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$21,000	\$13,200		\$ -53,400	\$ -90	-0.7%	1.5%	87.7%	\$ -100	0.5%	\$+100
Second 20%	\$21,000 to \$37,400	29,600		-113,300	-180	-0.6%	3.1%	83.9%	\$ -220	3.7%	\$+130
Middle 20%	\$37,400 to \$58,400	47,400		-246,800	-400	-0.8%	6.8%	82.5%	\$ -550	12.3%	\$+460
Fourth 20%	\$58,400 to \$93,200	73,800		-323,300	-520	-0.7%	9.0%	79.1%	\$ -960	19.0%	\$+1,280
Next 15%	\$93,200 to \$192,900	127,700		-603,000	-1,290	-1.0%	16.7%	80.2%	\$ -1,970	19.2%	\$+1,510
Next 4%	\$192,900 to \$534,500	291,000		-383,800	-3,080	-1.1%	10.6%	71.6%	\$ -5,770	28.4%	\$+3,700
Richest 1%	\$534,500 and higher	1,838,500		-1,880,600	-60,940	-3.3%	52.2%	96.4%	\$ -63,460	3.6%	\$+5,900
ALL		\$80,900		\$ -3,604,700	\$ -1,140	-1.4%	100.0%	82.2%	\$ -1,570	11.0%	\$+1,330
Bottom 60%	Less than \$58,400	\$30,000		\$ -413,500	\$ -220	-0.7%	11.5%	84.7%	\$ -290	5.5%	\$+380

### Impacts of the Trump-GOP Tax Framework in 2018 in Texas

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,900	\$14,400		\$ -229,300	\$ -90	-0.6%	1.0%	95.1%	\$ -100	1.1%	\$+300
Second 20%	\$23,900 to \$39,900	31,600		-660,300	-270	-0.8%	2.9%	89.1%	\$ -330	6.7%	\$+450
Middle 20%	\$39,900 to \$63,100	50,500		-943,300	-380	-0.8%	4.1%	82.9%	\$ -590	14.2%	\$+750
Fourth 20%	\$63,100 to \$108,300	82,900		-1,637,000	-660	-0.8%	7.1%	82.6%	\$ -1,040	15.8%	\$+1,230
Next 15%	\$108,300 to \$237,600	151,500		-2,041,500	-1,100	-0.7%	8.9%	74.5%	\$ -2,170	25.1%	\$+2,060
Next 4%	\$237,600 to \$696,400	361,700		-2,651,700	-5,360	-1.5%	11.6%	73.2%	\$ -8,270	26.7%	\$+2,590
Richest 1%	\$696,400 and higher	2,019,900		-14,743,000	-119,040	-5.9%	64.4%	92.1%	\$ -129,600	7.8%	\$+4,180
ALL		\$92,600		\$ -22,909,400	\$ -1,840	-2.0%	100.0%	84.7%	\$ -2,380	12.4%	\$+1,400
Bottom 60%	Less than \$63,100	\$32,200		\$ -1,832,900	\$ -250	-0.8%	8.0%	89.0%	\$ -330	7.4%	\$+630

### Impacts of the Trump-GOP Tax Framework in 2018 in Utah

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,700	\$15,300		\$ -20,500	\$ -80	-0.5%	1.6%	92.5%	\$ -100	2.8%	\$+320
Second 20%	\$25,700 to \$44,600	35,900		-73,200	-300	-0.8%	5.6%	88.1%	\$ -400	8.5%	\$+610
Middle 20%	\$44,600 to \$72,300	57,200		-58,400	-240	-0.4%	4.5%	73.6%	\$ -610	24.7%	\$+860
Fourth 20%	\$72,300 to \$114,500	90,700		-41,100	-170	-0.2%	3.2%	65.5%	\$ -1,100	33.8%	\$+1,640
Next 15%	\$114,500 to \$227,600	155,100		+18,400	+100	0.1%	-1.4%	54.4%	\$ -1,950	45.3%	\$+2,560
Next 4%	\$227,600 to \$545,500	321,900		-98,600	-2,000	-0.6%	7.6%	61.1%	\$ -5,690	38.8%	\$+3,830
Richest 1%	\$545,500 and higher	1,573,600		-1,022,700	-82,990	-5.3%	78.9%	89.5%	\$ -93,400	10.4%	\$+5,480
ALL		\$90,900		\$ -1,296,300	\$ -1,040	-1.1%	100.0%	75.4%	\$ -1,920	22.2%	\$+1,800
Bottom 60%	Less than \$72,300	\$36,200		\$ -152,000	\$ -210	-0.6%	11.7%	84.7%	\$ -350	12.0%	\$+760

### Impacts of the Trump-GOP Tax Framework in 2018 in Vermont

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$25,300	\$14,100		\$ -5,600	\$ -90	-0.6%	1.8%	77.5%	\$ -120	0.1%	\$ —
Second 20%	\$25,300 to \$44,200	35,900		-15,000	-240	-0.7%	4.7%	77.6%	\$ -330	5.7%	\$+280
Middle 20%	\$44,200 to \$66,000	53,300		-37,200	-600	-1.1%	11.7%	92.8%	\$ -660	2.6%	\$+440
Fourth 20%	\$66,000 to \$107,000	83,700		-44,600	-720	-0.9%	14.0%	86.5%	\$ -1,020	11.1%	\$+1,520
Next 15%	\$107,000 to \$203,200	140,100		-35,200	-740	-0.5%	11.0%	70.6%	\$ -2,030	29.3%	\$+2,350
Next 4%	\$203,200 to \$505,400	280,800		-37,200	-2,840	-1.0%	11.7%	70.6%	\$ -5,510	29.4%	\$+3,560
Richest 1%	\$505,400 and higher	1,192,800		-143,900	-45,250	-3.8%	45.1%	99.1%	\$ -45,680	0.9%	\$+3,510
ALL		\$81,800		\$ -319,300	\$ -1,010	-1.2%	100.0%	81.2%	\$ -1,480	9.5%	\$+1,960
Bottom 60%	Less than \$66,000	\$34,300		\$ -57,700	\$ -310	-0.9%	18.1%	82.6%	\$ -380	2.8%	\$+330

### Impacts of the Trump-GOP Tax Framework in 2018 in Virginia

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$23,100	\$14,200		\$ -46,200	\$ -60	-0.4%	1.1%	74.4%	\$ -90	1.7%	\$+770
Second 20%	\$23,100 to \$42,500	31,800		-166,600	-200	-0.6%	3.9%	80.9%	\$ -320	11.8%	\$+460
Middle 20%	\$42,500 to \$69,300	54,600		-306,200	-370	-0.7%	7.1%	78.1%	\$ -700	20.0%	\$+850
Fourth 20%	\$69,300 to \$123,900	93,100		-307,000	-380	-0.4%	7.1%	69.3%	\$ -1,290	30.2%	\$+1,710
Next 15%	\$123,900 to \$264,100	173,900		+283,400	+460	0.3%	-6.6%	46.8%	\$ -2,490	53.1%	\$+3,070
Next 4%	\$264,100 to \$640,000	374,800		-369,300	-2,250	-0.6%	8.6%	53.8%	\$ -7,460	46.1%	\$+3,820
Richest 1%	\$640,000 and higher	1,718,600		-3,395,900	-83,010	-4.8%	78.8%	99.5%	\$ -83,420	0.4%	\$+2,840
ALL		\$96,200		\$ -4,308,300	\$ -1,040	-1.1%	100.0%	70.6%	\$ -2,130	22.4%	\$+2,070
Bottom 60%	Less than \$69,300	\$33,500		\$ -519,000	\$ -210	-0.6%	12.0%	77.8%	\$ -370	11.2%	\$+710

### Impacts of the Trump-GOP Tax Framework in 2018 in Washington

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range	Avg. Income		Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than \$26,600	\$15,600		\$ -68,900	\$ -100	-0.6%	1.2%	88.1%	\$ -110	0.8%	\$+110
Second 20%	\$26,600 to \$47,000	37,100		-234,500	-340	-0.9%	4.0%	87.1%	\$ -410	6.6%	\$+350
Middle 20%	\$47,000 to \$75,000	60,300		-335,700	-480	-0.8%	5.8%	81.2%	\$ -800	17.0%	\$+1,000
Fourth 20%	\$75,000 to \$122,100	95,700		-532,200	-770	-0.8%	9.2%	74.8%	\$ -1,400	24.7%	\$+1,120
Next 15%	\$122,100 to \$249,600	165,200		-310,800	-590	-0.4%	5.4%	64.1%	\$ -2,260	35.8%	\$+2,400
Next 4%	\$249,600 to \$624,100	362,400		-640,500	-4,620	-1.3%	11.0%	69.2%	\$ -7,790	30.8%	\$+2,480
Richest 1%	\$624,100 and higher	1,983,800		-3,673,000	-103,120	-5.2%	63.4%	98.8%	\$ -104,450	1.0%	\$+7,880
ALL		\$100,000		\$ -5,796,500	\$ -1,640	-1.6%	100.0%	79.5%	\$ -2,380	16.2%	\$+1,550
Bottom 60%	Less than \$75,000	\$37,700		\$ -639,100	\$ -310	-0.8%	11.0%	85.5%	\$ -430	8.1%	\$+800

# Impacts of the Trump-GOP Tax Framework in 2018 in West Virginia

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range		Avg. Income	Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than	\$19,700	\$10,800	\$ -10,800	\$ -60	-0.6%	1.7%	75.4%	\$ -80	0.1%	\$+420
Second 20%	\$19,700 to	\$33,500	26,500	-26,500	-150	-0.6%	4.2%	77.2%	\$ -210	4.5%	\$+190
Middle 20%	\$33,500 to	\$52,700	41,200	-46,800	-260	-0.6%	7.3%	84.7%	\$ -390	7.3%	\$+880
Fourth 20%	\$52,700 to	\$86,500	67,400	-95,900	-540	-0.8%	15.0%	84.0%	\$ -790	12.9%	\$+960
Next 15%	\$86,500 to	\$163,500	112,700	-141,000	-1,070	-0.9%	22.1%	84.4%	\$ -1,650	14.8%	\$+2,210
Next 4%	\$163,500 to	\$358,800	216,300	-67,300	-1,850	-0.9%	10.6%	73.1%	\$ -3,490	26.9%	\$+2,590
Richest 1%	\$358,800 and higher		791,400	-248,900	-27,800	-3.5%	39.1%	78.3%	\$ -36,050	21.6%	\$+2,020
ALL			\$62,000	\$ -637,300	\$ -710	-1.1%	100.0%	80.2%	\$ -1,040	8.4%	\$+1,430
Bottom 60%	Less than	\$52,700	\$26,200	\$ -84,100	\$ -160	-0.6%	13.2%	79.1%	\$ -230	4.0%	\$+620

# Impacts of the Trump-GOP Tax Framework in 2018 in Wisconsin

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range		Avg. Income	Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than	\$23,000	\$16,000	\$ -34,400	\$ -60	-0.4%	1.0%	83.3%	\$ -80	0.4%	\$+300
Second 20%	\$23,000 to	\$42,600	32,300	-146,700	-270	-0.8%	4.2%	90.0%	\$ -330	4.5%	\$+470
Middle 20%	\$42,600 to	\$67,200	54,400	-258,300	-450	-0.8%	7.5%	89.5%	\$ -580	9.4%	\$+700
Fourth 20%	\$67,200 to	\$105,800	83,800	-431,500	-770	-0.9%	12.5%	85.7%	\$ -1,100	14.2%	\$+1,260
Next 15%	\$105,800 to	\$202,900	139,900	-136,600	-330	-0.2%	3.9%	59.7%	\$ -1,910	40.1%	\$+2,020
Next 4%	\$202,900 to	\$525,900	287,400	-334,300	-2,910	-1.0%	9.7%	66.0%	\$ -6,290	33.7%	\$+3,670
Richest 1%	\$525,900 and higher		1,786,500	-2,117,600	-75,550	-4.2%	61.2%	78.5%	\$ -97,020	21.5%	\$+2,860
ALL			\$87,600	\$ -3,459,500	\$ -1,230	-1.4%	100.0%	82.1%	\$ -1,780	13.2%	\$+1,740
Bottom 60%	Less than	\$67,200	\$34,400	\$ -439,300	\$ -260	-0.8%	12.7%	87.6%	\$ -330	4.8%	\$+620

# Impacts of the Trump-GOP Tax Framework in 2018 in Wyoming

				All Taxpayers				Taxpayers with a Tax Cut		Taxpayers with a Tax Hike	
Income Group	Income Range		Avg. Income	Tot. Change (\$1000s)	Avg. Tax Change	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut in \$	Share w/ Tax Hike	Avg. Hike in \$
Poorest 20%	Less than	\$26,900	\$15,400	\$ -5,000	\$ -100	-0.6%	0.6%	89.6%	\$ -110	1.1%	\$+170
Second 20%	\$26,900 to	\$47,400	37,300	-15,100	-260	-0.7%	1.7%	82.6%	\$ -400	13.1%	\$+550
Middle 20%	\$47,400 to	\$82,100	63,700	-30,300	-490	-0.8%	3.4%	77.0%	\$ -820	21.5%	\$+660
Fourth 20%	\$82,100 to	\$117,500	98,800	-57,700	-1,090	-1.1%	6.5%	90.7%	\$ -1,280	9.0%	\$+830
Next 15%	\$117,500 to	\$200,300	147,200	-68,600	-1,810	-1.2%	7.8%	86.2%	\$ -2,270	13.7%	\$+1,120
Next 4%	\$200,300 to	\$542,400	333,300	-82,200	-6,950	-2.1%	9.3%	85.0%	\$ -8,720	15.0%	\$+3,090
Richest 1%	\$542,400 and higher		2,477,700	-625,900	-180,480	-7.3%	70.7%	99.1%	\$ -182,100	0.9%	\$+3,330
ALL			\$108,500	\$ -884,800	\$ -3,170	-2.9%	100.0%	85.0%	\$ -3,850	11.9%	\$+860
Bottom 60%	Less than	\$82,100	\$40,300	\$ -50,400	\$ -290	-0.7%	5.7%	82.7%	\$ -450	12.6%	\$+600