

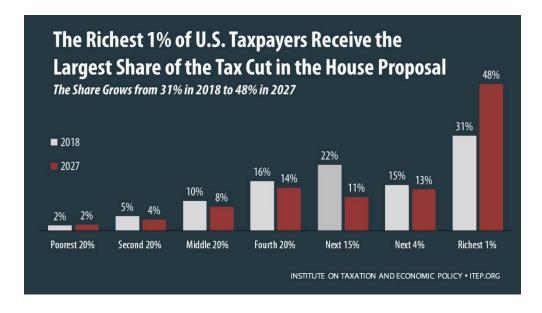


November 2017

Richest Americans Benefit Most from The Tax Cuts and Jobs Act See Appendix for State-by-State Figures

The Tax Cuts and Jobs Act, which was introduced on November 2 in the House of Representatives, would raise taxes on some Americans and cut taxes on others while also providing significant savings to foreign investors. Of those tax cuts that would benefit Americans, nearly a third would go to the richest one percent in 2018, and by 2027 that fraction would rise to nearly half. Because the legislation, which will be simply called the House bill in this report, includes provisions that raise taxes and provisions that cut taxes, the net effect for any particular family depends on their situation. This report includes estimates of the House bill's average impact on each income group and estimates of the fraction of each income group facing a tax cut or a tax hike. The estimates incorporate all the significant changes that the bill would make to the federal personal income tax, corporate income tax and estate tax, as explained in more detail in the methodology section. (See Table 1 and Table 2 for a detailed distributional analysis of the House Bill in 2018 and 2027.)

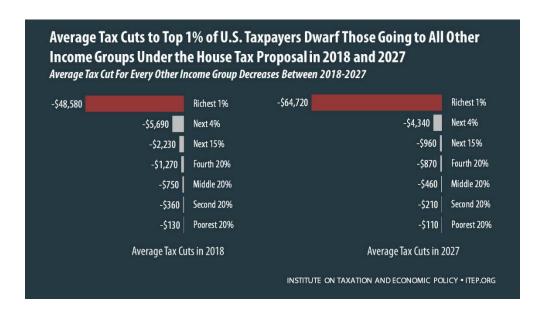
Some of the provisions in the House bill that benefit the middle-class — like lower tax rates and fewer brackets, an increased standard deduction, and a \$300 tax credit for each adult in a household — are designed to expire or become less generous over time. Some of the provisions that benefit the wealthy, such as the reduction and eventual repeal of the estate tax, become more generous over time. The result is that by 2027, the benefits of the House bill become increasingly generous for the richest one percent compared to other income groups.



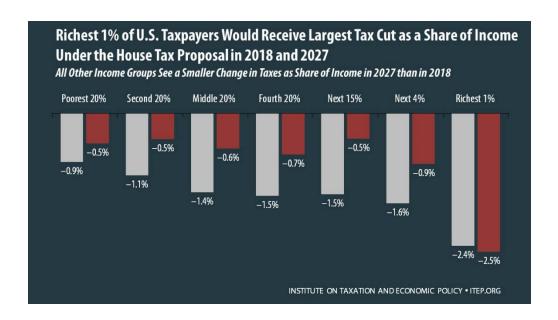
The middle 20 percent of income-earners in America, the group that is quite literally the "middle-class," would receive 10 percent of the benefits in the U.S. in 2018 and just 8 percent of the benefits in 2027. In other words, in 2027 the middle fifth of Americans would receive only one sixth of the benefits received by the richest one percent of Americans.

According to Congress's official revenue estimators, the House bill would have a net effect of losing a little less than \$1.5 trillion over ten years. The bill was drafted with the goal of increasing the deficit by no more than \$1.5 trillion over ten years because this is the rule set out in a budget resolution already passed by Congress. In order to meet this goal while still enacting tax cuts that some lawmakers desire, the bill's drafters included a complex scheme that phases some provisions in over time while causing others to expire and relying on some revenue raised that would not likely be sustained in the future.²

The richest one percent of Americans would enjoy an average tax cut of \$48,580 in 2018, and this average tax cut would rise to \$64,720 in 2027. The middle fifth of income-earners would receive an average tax cut of \$750 in 2018, which would fall to \$460 in 2027.



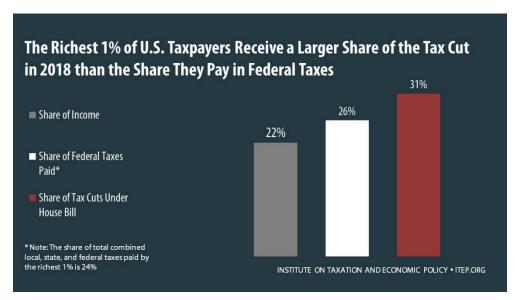
Some might be tempted to believe that because income inequality is so great, the tax cuts might be simply proportionate to household income. One might wonder if the \$460 average tax cut for the middle fifth of income-earners is fairly significant relative to their income level, and the average tax break of \$64,720 for the richest one percent that year is simply proportionate to the income of that group. But that is not what the numbers show. Even when measured as a percentage of income, the richest one percent receive a larger average tax break in 2018 and 2027 than any other income group. As illustrated in the graph below, the richest one percent receive an average tax cut equal to about two and a half percent of their income in 2018 and 2027. The middle fifth of income-earners receive a break equal to 1.4 percent of their income in 2018, falling to just 0.6 percent of their income in 2027.



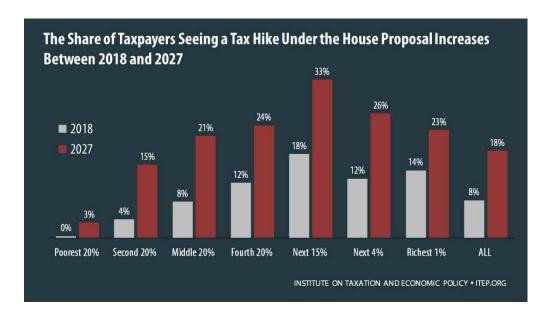
The House bill includes features that are apparently designed to make the plan appear less generous to the wealthy than previous versions of tax reform that have been discussed. For example, the top personal income tax rate today is 39.6 percent, and in a departure from previous proposals, this bill would retain that top rate for married couples with taxable income exceeding \$1 million and singles with taxable income exceeding \$500,000. Also, the benefits of the lowest income tax bracket (12 percent under the House bill) would be phased out for the very rich.

But these changes prove to be largely cosmetic because much of the benefits for the richest Americans come from other provisions in the bill. For example, the provision reducing the corporate tax rate from 35 percent to 20 percent would mostly benefit the owners of corporate stocks, which mostly include high-income Americans and foreign investors. Another example is the special top tax rate of 25 percent for some "pass-through" business income. Pass-through businesses have profits that are not subject to the corporate income tax but instead are reported on their owners' tax returns and subject only to the personal income tax. While proponents of this special tax rate for pass-through businesses often call it a break for "small businesses," most pass-through income goes to the richest one percent of Americans.

The White House has recently argued that any plan to cut taxes will inevitably provide the largest benefits to the rich because they have the most income and because they pay the most in taxes.³ But as the graph below shows, the share of the bill's tax cuts that the richest one percent would receive in 2018 (31 percent) exceeds their share of income and the share of federal taxes paid by this group.



Some households in every income group would face a tax hike under the bill. For example, in 2018, 8 percent of households in the middle fifth of the income distribution would face a tax hike, rising to 21 percent of these households in 2027. This would occur because several provisions in the bill raise revenue by repealing or limiting tax breaks that benefit the middle-class, and for some households the loss of these tax breaks would not be offset by the new tax breaks introduced in the bill.



For example, the bill would increase the standard deduction in 2018 from \$13,000 for a married couple to \$24,400. But the bill also repeals the personal exemption that taxpayers claim for each member of their household. The standard deduction and the personal exemption together define the amount of income that is free of federal income taxes for most middle-class families. For example, in 2018, a married couple with two children will be allowed, under current law, to claim a standard deduction of \$13,000 plus four personal exemptions of \$4,150 for each member of their family, for a total of \$29,600 of income that is shielded from federal income taxes. Under the House bill, this family would be allowed to claim a standard deduction of \$24,400 but no personal exemptions, meaning only \$24,400 of income would be shielded from federal income taxes.

The bill does offer an additional benefit to the middle-class by increasing the child tax credit from \$1,000 to \$1,600 and introducing a new tax credit of \$300 for each member of the family that is not a child. But, as explained later in this report, these changes would not help the poorest families and the \$300 credit for other members of the family would expire after 2022.

Some households would not be affected at all by the House bill. In 2018, nearly half of taxpayers among the poorest fifth of Americans would not see a tax hike or a tax cut.

This report has, up to this point, discussed the distribution of benefits of the bill among households in the United States. But the bill would also provide significant benefits to foreign investors. Several provisions of the bill would change the federal corporate income tax and by far the most significant would reduce the statutory corporate income tax rate from 35 percent to 20 percent. As explained in more detail in the methodology section, corporate tax cuts mostly benefit those who own corporate stocks. Recent academic research has concluded that 35 percent of stocks in American corporations are owned by foreign investors, who would therefore receive a significant share of the benefits from a corporate tax cut. In 2018, foreign investors would receive \$47 billion in benefits from the House bill in 2018. This is more than the \$38 billion in benefits that would go to the bottom three-fifths of Americans that year.

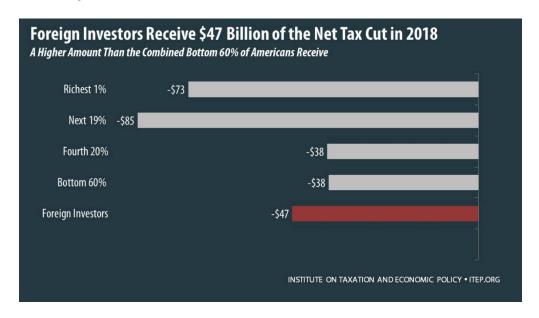


Table 1: Distributional Impacts of the House Tax Plan in 2018 in United States

	Income					All Taxpayeı	's		Taxpayeı	rs w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	In	come Ran	ge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,400	\$ 14,200	-\$3,815,700	-\$130	-0.9%	2%	52%	\$ -250	0%	\$+330
Second 20%	\$23,400	to	\$40,750	\$ 31,900	-\$10,962,300	-\$360	-1.1%	5%	78%	\$ -490	4%	\$+530
Middle 20%	\$40,750	to	\$65,150	\$ 52,000	-\$22,800,000	-\$750	-1.4%	10%	87%	\$ -930	8%	\$+790
Fourth 20%	\$65,150	to	\$109,000	\$ 84,100	-\$37,936,200	-\$1,270	-1.5%	16%	87%	\$ -1,610	12%	\$+1,190
Next 15%	\$109,000	to	\$231,700	\$ 151,200	-\$50,395,500	-\$2,230	-1.5%	22%	82%	\$ -3,120	18%	\$+1,810
Next 4%	\$231,700	to	\$596,090	\$ 346,500	-\$35,054,700	-\$5,690	-1.6%	15%	87%	\$-6,830	12%	\$+2,160
Richest 1%	\$596,090	and	higher	\$ 2,004,400	-\$72,781,300	-\$48,580	-2.4%	31%	86%	\$ -59,450	14%	\$+16,400
ALL				\$92,000	\$ -233,753,500	\$ -1,530	-1.7%	100%	77%	\$ -2,150	8%	\$+1,570
Bottom 60%	Less than		\$65,150	\$32,800	\$ -37,578,000	\$ -410	-1.3%	16%	72%	\$ -610	4%	\$+690

 Table 2: Distributional Impacts of the House Tax Plan in 2027 in United States

	Income					All Taxpayer	S		Taxpayer	rs w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	In	come Ran	ge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	_	\$32,300	\$19,300	-\$3,935,900	-\$110	-0.5%	2%	86%	\$ -140	3%	\$+410
Second 20%	\$32,300	to	\$56,350	\$43,800	-\$7,414,200	-\$210	-0.5%	4%	76%	\$ -400	15%	\$+640
Middle 20%	\$56,350	to	\$90,300	\$72,000	-\$16,102,800	-\$460	-0.6%	8%	75%	\$ -910	21%	\$+1,010
Fourth 20%	\$90,300	to	\$150,500	\$115,900	-\$28,936,100	-\$870	-0.7%	14%	75%	\$ -1,680	24%	\$+1,690
Next 15%	\$150,500	to	\$315,000	\$207,000	-\$22,626,300	-\$960	-0.5%	11%	66%	\$ -3,060	33%	\$+3,240
Next 4%	\$315,000	to	\$786,980	\$468,900	-\$27,690,000	-\$4,340	-0.9%	13%	74%	\$ -7,870	26%	\$+5,620
Richest 1%	\$786,980	and	higher	\$2,561,000	-\$98,796,800	-\$64,720	-2.5%	48%	77%	\$ -93,140	23%	\$+32,560
ALL				\$117,100	\$ -205,530,800	\$ -1,180	-1.0%	100%	76 %	\$ -2,080	18%	\$+2,220
Bottom 60%	Less than	_	\$90,300	\$44,500	\$ -27,452,900	\$ -250	-0.6%	13%	79%	\$ <i>-</i> 460	13%	\$+810

Source: Institute on Taxation and Econonomic Policy Microsimulation Tax Model, November 2017

The effects of this tax bill on households vary a great deal, even for households in the same income group, depending on the types of income and types of expenses that different families have. This also results in a great deal of variation across states, which is illustrated in detail in the state-by-state figures in the appendix.

Methodology

The Provisions Induded in this Analysis

This analysis incorporates all the significant provisions in the House tax bill, including any that cost at least \$50 billion or lose at least \$50 billion over ten years according to estimates from the Joint Committee on Taxation (JCT), which are the official estimates used by Congress. This analysis also includes provisions that cost or raise less than \$50 billion but have a significant impact in one year, such as the provision allowing full expensing for companies for five years. The proposed changes to the international corporate tax rules, including adoption of a "territorial" tax system and other changes, are included in their entirety because of the many ways in which these proposals interact with each other.

This analysis does not incorporate the proposals to impose a one-time tax, at reduced rates, on the profits that American corporations are officially holding offshore. This proposal, which is sometimes called a "deemed repatriation," raises revenue during the official ten-year budget window and is technically a tax increase. But this provision is actually a significant break to many, if not most, American multinational corporations and the revenue raised would be temporary. As another ITEP report explains, this provision would, in the long-run, provide a break of \$529 billion to American multinational corporations.⁵

In total, this analysis includes the revenue-losing provisions that account for 98 percent of the bill's gross revenue costs according to JCT. This analysis includes the revenue-raising provisions that account for 89 percent of the gross revenue raised (or 84 percent if the deemed repatriation provision is considered a revenue increase).

The provisions of the House bill included in this analysis are the following:

- New rate schedule with phaseout for lowest rate.
- Increase standard deduction and repeal additional standard deduction for seniors.
- Repeal personal exemptions.
- Expand child tax credit, new credits for other household members.
- Repeal/limit most itemized deductions.
- Repeal alternative minimum tax (AMT).
- Reduce and eventually repeal estate tax.
- Special 25% rate for pass-through businesses.
- Reduce corporate tax rate and repeal corporate AMT.

- Full expensing of equipment for five years.
- Limit net interest deductions for businesses.
- Change net operating loss deductions.
- Repeal domestic production activities deduction.
- Repeal of credit for testing certain pharmaceuticals.
- Territorial system and other international corporate tax changes.

Below is a more detailed description of the most significant provisions in the House bill.

New Income Tax Rates

The House bill is supposed to simplify the tax code by reducing the number of tax brackets from seven to four. However, the number of tax brackets is not related to the level of complexity in the tax code. Calculating taxable income, which is the income subject to the tax rates, can be complex. But once that amount is calculated, it can be looked up on a table provided by the IRS to determine tax liability. Taxpayers are not required to do complicated calculations involving all the tax brackets.

The House bill in effect creates a tax system with six brackets, not four. The reason is that the bill goes to great lengths to preserve the existing tax rates on capital gains and dividend income. Under current law, each personal income tax bracket has a rate that applies to most income but also has a lower rate that applies to income taking the form of capital gains and stock dividends. The Congressional Budget Office has found that more than two-thirds of the benefits of these preferential tax rates go to the richest one percent of Americans., making them ripe for reform. But the House bill keeps them in place. The bill specifies that the thresholds between the different rates for capital gains and stock dividends would remain unchanged, even though they do not align with the thresholds for the new tax rates for ordinary income. Effectively that means that there are more than four tax brackets.

Here is the personal income tax bracket structure described by proponents of the bill. The rates apply to ordinary income and they typically do not mention capital gains or stock dividends at all.

Personal Income Tax Brackets Under House Bill in 2018 as Described by Proponents												
Brackets Starts a (Married)	Brackets Starts at Taxable Income Of Tax											
\$0	\$0	12%										
\$91,550	\$45,750	25%										
\$264,500	\$203,450	35%										
\$1,017,350 \$508,650 39.6%												

Here is the personal income tax bracket structure that would exist under the bill when one considers the rates that apply to capital gains and stock dividends. It is difficult to see this change as a step towards a simpler tax system.

Actual Personal Income Tax Brackets Under House Bill in 2018										
Brackets Starts a	nt Taxable Income Of	Ta	x Rates							
(Married)	(Singles)	Ordinary Income	Capital Gains & Dividends							
\$0	\$0	12%	0%							
\$77,400	\$38,700	12%	15%							
\$91,550	\$45,750	25%	15%							
\$264,500	\$203,450	35%	15%							
\$480,050	\$426,700	35%	20%							
\$1,017,350	\$508,650	39.6%	20%							

Increase in Standard Deduction and Repeal of 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 the "itemized" deductions. However, taxpayers are also allowed to instead claim a standard deduction. Most taxpayers, particularly those who are not wealthy, claim the standard deduction because they are eligible to claim little or nothing in itemized deductions.

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 and spouse and any dependents she has, which further reduces the amount of income that is subject to taxes.

The House bill increases the standard deduction, which reduces the amount of income subject to taxes for most families, but also repeals personal exemptions, which has the result of increasing the amount of income that is subject to taxes. As already explained, whether the combination results in higher taxes or lower taxes for a particular family depends on their situation. For some families, the higher standard deduction is not as large as the combined standard deduction and personal exemptions they claim today.

Under the House bill, the standard deduction after 2018 would be indexed to a measure of inflation that grows more slowly over time. (This inflation adjustment is known to economists as "chained CPI.") As a result, the standard deduction would become less generous over time for those who claim it.

Expanded Child Care Credit and New Credit for Adults

Some families who lose benefits because their newly increased standard deduction fails to compensate for their lost personal exemptions might be nonetheless better off because of the House bill's proposal to increase the maximum Child Tax Credit from \$1,000 to \$1,600 and create a new credit of \$300 for each adult in the taxpayer's household. But these benefits would be limited for several reasons.

First, the refundable portion of the child credit would remain limited to \$1,000. The limit would rise slowly over time (indexed to the slower measure of inflation) but even by 2027 it would be only \$1,200. The refundable portion of the

credit is the amount that a family can claim even if their income is so low that they do not otherwise owe income taxes. In other words, because the refundable portion of the credit would not (for the most part) increase, the poorest families would see no benefit.

Second, the new credit of \$300 for adults in the taxpayer's household would not be refundable, would not be indexed for inflation, and would expire at the end of 2022 under the House bill.

Repeal and Limit Certain Itemized Deductions

Congress has decided over time to subsidize home ownership, charitable giving and several other activities through the tax code by allowing taxpayers to deduct these expenses on their personal income tax return. Most taxpayers do not "itemize" such deductions but instead claim the standard deduction because it is more beneficial given their specific circumstances. But those who currently itemize deductions would see several changes under the House bill.

The House bill would eliminate some itemized deductions and repeal others altogether. The most consequential changes would be made to the three largest itemized deductions:

The **deduction for state and local taxes** would be scaled back dramatically. State and local income taxes would no longer be deductible at all. Local property taxes could be deducted, but the amount deductible would be capped at \$10.000.⁷

The mortgage interest deduction would be limited. Today, a taxpayer can deduct interest on a mortgage of up to \$1 million and can deduct mortgage interest on two homes. Under the House bill, the limit would be lowered from \$1 million to \$500,000 and the deduction would no longer be allowed for interest on a second home or on a home equity loan. Far fewer taxpayers would claim the mortgage interest deduction, mainly because the combination of itemized deductions they could claim (which would no longer include state and local income taxes) would be less than the increased standard deduction under the House bill.⁸

The **deduction for charitable giving** would be retained. But, like the mortgage interest deduction, it would be claimed by far fewer taxpayers because, for many, the combination of itemized deductions they could claim would be less than the more generous standard deduction.⁹

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, if the AMT did not exist, would have paid an effective income tax rate of less than 4 percent.¹⁰

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 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. 11

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. 12

The House bill would double the amount that is exempt from the estate tax. For a married couple, this means they could pass on at least \$22 million (and usually more) without any estate tax liability. Starting in 2023, the estate tax would be entirely repealed under the House bill.

25 Percent Rate for Pass-Through Businesses

Business 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 form. 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. ¹³ 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 House bill includes a special tax rate of just 25 percent for this income.

Many tax experts have commented that 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, 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.

The House bill attempts to address this problem with a complicated set of rules. "Passive" owners of pass-through business (meaning owners who do not actually work in the business but have invested in it) would be allowed to pay 25 percent on their income from the business. Those who are "active" owners would only be allowed the special tax rate on 30 percent of their income, or they could choose to apply a complicated formula to determine how much of their income can be subject to the lower rate based on the amount of capital they have invested.

Strangely, the result seems to be that taxpayers who do not work to earn their income would be treated more generously, and the tax code would be far more complex.

Reduce the Corporate Tax Rate to 20 Percent

The House bill would reduce the statutory corporate tax rate from 35 percent to 20 percent. 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 2011.¹⁴

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. ¹⁵

In other words, there is little justification for reducing the statutory corporate income tax rate as the House bill would.

How Provisions Were Analyzed for This Report

Proposed changes affecting individuals are modeled using ITEP's microsimulation model, which generates tax estimates for a sample of representative taxpayer records in each state. For proposed changes affecting corporations, we use JCT's cost estimates for the bill as a guide to the magnitude of each provision's impact and then use the ITEP microsimulation model to determine how those impacts would be distributed among taxpayers. ¹⁶

For changes in corporate taxes, ITEP follows the approach taken by JCT in assuming that in the short-run (which is assumed to be one year), the costs or benefits of these changes fall entirely on the owners of stocks in American corporations, but in the long-run (which is assumed to occur in the tenth year) a quarter of these impacts fall on labor and the rest on the owners of corporate stocks. JCT assumes that a quarter of the benefits of a corporate tax cut flow to labor in the long-run because lower corporate taxes allow for greater investment in the U.S., which facilitates more hiring of American workers. ¹⁷ However, it is unclear that lower taxes lead corporations to invest more, enhance productivity and lead to more hiring and increased wages. And even if this occurs it is unclear when the "long-run" scenario will be fully achieved. Given this uncertainty, these estimates should be considered a best-case scenario from the perspective of workers.

ITEP differs from JCT in that we have updated our approach to account for new research that finds 35 percent of American corporate stocks are owned by foreign investors, a larger fraction than we previously assumed. This means that 35 percent of any benefits to the owners of corporate stocks go to foreign investors rather than households in the U.S.¹⁸

¹ Joint Committee on Taxation, Estimated Revenue Effects of the Chairman's Amendment in the Nature of a Substitute to H.R. 1, the "Tax Cuts and Jobs Act," Scheduled for Markup by the Committee on Ways and Means on November 6, 2017," JCX-47-17. https://www.ict.gov/publications.html?func=startdown&id=5027

² One provision would transition to a new set of rules for international corporations by imposing a one-time tax on the profits they are officially holding offshore, at a rate that is lower than what they are required to pay under current law. This provision, often called a "deemed repatriation," is estimated to raise \$223 billion over ten years. As explained later in this report, this provision is actually a significant tax cut for these corporations in the long-run. The revenue raised would only appear in the first decade after the House bill is enacted.

³ Philip Bump, "Sarah Sanders's Questionable Argument that Paying Taxes Is Like Buying Beers," *Washington Post*, October 31, 2017. https://www.washingtonpost.com/news/politics/wp/2017/10/31/sarah-sanderss-questionable-argument-that-paying-taxes-is-like-buying-beers/?utm term=.1c420eb2002c

⁴ See note one.

- ⁵ Institute on Taxation and Economic Policy, "Multinational Corporations Would Receive Over Half a Trillion in Tax Breaks from the House Repatriation Proposal," November 5, 2017. https://itep.org/multinational-corporations-would-receive-over-half-a-trillion-in-tax-breaks-from-the-house-repatriation-proposal/
- ⁶ Congressional Budget Office, "The Distribution of Major Tax Expenditures in the Individual Income Tax System," May 29, 2013. http://cbo.gov/publication/43768
- ⁷ Carl Davis, "House Plan Slashes SALT Deductions by 88%, Even with \$10,000 Property Tax Deduction," Just Taxes Blog, November 3, 2017. https://itep.org/house-plan-slashes-salt-deductions-by-88-even-with-10000-property-tax-deduction/
- ⁸ Carl Davis, "Mortgage Interest Deduction Wiped Out for 7 in 10 Current Claimants Under House Tax Plan," Just Taxes Blog, November 5, 2017. https://itep.org/mortgage-interest-deduction-wiped-out-for-7-in-10-current-claimants-under-house-tax-plan/
- ⁹ Carl Davis, "House Tax Bill Would Reserve Charitable Giving Subsidies for a Small Subset of Wealthier Households," Just Taxes Blog, November 6, 2017. https://itep.org/house-tax-bill-would-reserve-charitable-giving-subsidies-for-a-small-subset-of-wealthier-households/
- 10 Jim Zarroli, "In 2005, Trump was Hit with a Tax that He Now Wants to Abolish," NPR, March 15, 2017. $\underline{\text{http://www.npr.org/sections/thetwo-wav/2017/03/15/520276847/in-2005-trump-was-hit-with-a-tax-that-he-now-wants-to-abolish$
- ¹¹ 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/
- $^{12} \, Memorandum \, from \, Thomas \, A. \, Barthold, Joint \, Committee \, on \, Taxation, March \, 24, 2015. \, \underline{https://democrats-waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/114-0191.pdf$
- ¹³ 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
- ¹⁴ 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, https://www.gao.gov/products/GAO-16-363
- ¹⁵ 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/.
- ¹⁶ An explanation of ITEP's microsimulation tax model can be found on its website. https://itep.org/itep-tax-model-simple/
- ¹⁷ Joint Committee on Taxation, "Modeling the Distribution of Taxes on Business Income," JCX-14-13, October 16, 2013. https://www.jct.gov/publications.html?func=startdown&id=4528

Appendix: House Tax Proposal State-by-State Figures in 2018

Impacts of the House Tax Plan in 2018 in Alabama

	Income			All Taxpa	ıyers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$30,820	\$13,700	-\$41,300	-\$90	-0.7%	1%	42%	\$ -220	0%	\$ —
Second 20%	\$30,820 to \$52,040	\$28,000	-\$94,000	-\$210	-0.7%	3%	58%	\$ -420	5%	\$+790
Middle 20%	\$52,040 to \$80,090	\$45,800	-\$291,500	-\$650	-1.4%	10%	86%	\$ -750	1%	\$+320
Fourth 20%	\$80,090 to \$124,350	\$68,600	-\$438,400	-\$960	-1.4%	15%	82%	\$ -1,280	14%	\$+620
Next 15%	\$124,350 to \$258,140	\$123,300	-\$779,400	-\$2,300	-1.9%	26%	91%	\$ -2,650	8%	\$+1,530
Next 4%	\$258,140 to \$645,950	\$255,000	-\$377,500	-\$4,140	-1.6%	13%	82%	\$ -5,360	16%	\$+1,530
Richest 1%	\$645,950 and higher	\$1,436,700	-\$948,600	-\$40,990	-2.9%	32%	96%	\$ -42,560	3%	\$+2,230
ALL		\$73,700	\$ -2,970,700	\$ -1,290	-1.8%		71%	\$ -1,890	6%	\$+930
Bottom 60%	Less than \$80,090	\$29,200	\$ -426,800	\$ -320	-1.1%	14%	62%	\$ –530	2%	\$+740

Impacts of the House Tax Plan in 2018 in Alaska

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$24,650	\$15,100	-\$10,100	-\$150	-1.0%	1%	66%	\$ -250	2%	\$+940
Second 20%	\$24,650 to \$41,660	\$32,400	-\$29,700	-\$410	-1.3%	4%	89%	\$ -460	1%	\$+30
Middle 20%	\$41,660 to \$67,670	\$53,200	-\$77,700	-\$1,120	-2.1%	10%	94%	\$ -1,260	4%	\$+1,440
Fourth 20%	\$67,670 to \$113,430	\$85,700	-\$119,300	-\$1,710	-2.0%	15%	95%	\$ -1,800	4%	\$+160
Next 15%	\$113,430 to \$230,100	\$162,000	-\$225,500	-\$4,280	-2.6%	29%	98%	\$ -4,410	2%	\$+2,640
Next 4%	\$230,100 to \$543,590	\$290,100	-\$80,200	-\$5,630	-1.9%	10%	99%	\$ -5,700	0%	\$+680
Richest 1%	\$543,590 and higher	\$1,310,800	-\$232,500	-\$66,100	-5.0%	30%	100%	\$ -66,100	0%	\$ —
ALL		\$84,800	\$ -775,100	\$ -2,170	-2.6%		89%	\$ -2,470	2%	\$+960
Bottom 60%	Less than \$67,670	\$33,800	\$ –117,500	\$ -560	-1.7%	15%	83%	\$ -700	2%	\$+1,130

Impacts of the House Tax Plan in 2018 in Arizona

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,930	\$14,100	-\$96,600	-\$160	-1.2%	2%	63%	\$ -260	0%	\$ —
Second 20%	\$22,930 to \$38,580	\$32,300	-\$253,900	-\$460	-1.4%	6%	78%	\$ -600	1%	\$+510
Middle 20%	\$38,580 to \$61,440	\$47,700	-\$276,100	-\$440	-0.9%	6%	76%	\$ -850	17%	\$+1,190
Fourth 20%	\$61,440 to \$98,250	\$77,400	-\$886,800	-\$1,480	-1.9%	20%	93%	\$ -1,620	5%	\$+610
Next 15%	\$98,250 to \$205,920	\$136,500	-\$1,049,300	-\$2,320	-1.7%	23%	85%	\$ -3,130	14%	\$+2,550
Next 4%	\$205,920 to \$488,870	\$297,900	-\$563,800	-\$4,680	-1.6%	13%	89%	\$ -5,540	10%	\$+2,690
Richest 1%	\$488,870 and higher	\$1,399,600	-\$1,348,400	-\$44,520	-3.2%	30%	89%	\$ -50,820	11%	\$+4,330
ALL		\$81,300	\$ -4,474,800	\$ -1,500	-1.8%		79%	\$ -2,050	7%	\$+1,600
Bottom 60%	Less than \$61,440	\$31,800	\$ -626,600	\$ -360	-1.1%	14%	72%	\$ -600	7%	\$+1,150

Impacts of the House Tax Plan in 2018 in Arkansas

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$20,660	\$12,900	-\$23,800	-\$90	-0.7%	2%	39%	\$ -230	0%	\$ —
Second 20%	\$20,660 to \$34,760	\$28,200	-\$87,700	-\$330	-1.2%	6%	73%	\$ - 450	0%	\$+520
Middle 20%	\$34,760 to \$54,780	\$43,300	-\$164,900	-\$610	-1.4%	11%	81%	\$ -760	1%	\$+270
Fourth 20%	\$54,780 to \$89,080	\$69,300	-\$255,800	-\$950	-1.4%	18%	86%	\$ –1,170	8%	\$+740
Next 15%	\$89,080 to \$189,460	\$119,700	-\$343,200	-\$1,720	-1.4%	23%	83%	\$ -2,340	16%	\$+1,400
Next 4%	\$189,460 to \$457,410	\$267,800	-\$163,300	-\$2,960	-1.1%	11%	69%	\$ -4,760	29%	\$+1,180
Richest 1%	\$457,410 and higher	\$1,277,700	-\$422,500	-\$31,020	-2.4%	29%	96%	\$ -32,370	3%	\$+5,630
ALL		\$71,000	\$ -1,461,400	\$ -1,070	-1.5%		71%	\$ -1,590	5%	\$+1,120
Bottom 60%	Less than \$54,780	\$28,100	\$ -276,400	\$ -340	-1.2%	19%	64%	\$ -540	0%	\$+290

Impacts of the House Tax Plan in 2018 in California

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	Income				All Taxpa	iyers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income R	lange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,850	\$16,700	-\$622,400	-\$180	-1.1%	3%	62%	\$ -300	1%	\$+290
Second 20%	\$26,850 to	\$46,520	\$36,100	-\$1,660,300	-\$490	-1.3%	8%	81%	\$ -630	5%	\$+570
Middle 20%	\$46,520 to	\$73,840	\$58,400	-\$3,082,800	-\$900	-1.5%	15%	85%	\$ -1,170	9%	\$+1,040
Fourth 20%	\$73,840 to	\$125,980	\$95,200	-\$3,700,800	-\$1,090	-1.1%	18%	78%	\$ -1,810	21%	\$+1,600
Next 15%	\$125,980 to	\$295,200	\$182,700	-\$3,529,500	-\$1,380	-0.8%	17%	66%	\$ -3,150	34%	\$+2,080
Next 4%	\$295,200 to	\$851,680	\$457,900	-\$4,870,000	-\$7,150	-1.6%	23%	89%	\$ -8,480	11%	\$+3,410
Richest 1%	\$851,680 and	d higher	\$2,659,200	-\$3,289,900	-\$19,300	-0.7%	16%	52%	\$ -56,880	47%	\$+22,370
ALL			\$112,700	\$ -20,756,300	\$ -1,210	-1.1%		75%	\$ -2,030	13%	\$+2,420
Bottom 60%	Less than	\$73,840	\$37,100	\$ -5,365,500	\$ -520	-1.4%	26%	76%	\$ -740	5%	\$+830

Impacts of the House Tax Plan in 2018 in Colorado

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,530	\$15,400	-\$91,800	-\$170	-1.1%	2%	64%	\$ -270	0%	\$ —
Second 20%	\$25,530 to \$45,190	\$35,200	-\$213,900	-\$400	-1.1%	4%	85%	\$ -560	6%	\$+1,270
Middle 20%	\$45,190 to \$69,860	\$57,200	-\$417,200	-\$780	-1.4%	9%	88%	\$ -1,010	9%	\$+1,300
Fourth 20%	\$69,860 to \$120,26	\$90,100	-\$784,300	-\$1,460	-1.6%	16%	84%	\$ -1,940	15%	\$+1,160
Next 15%	\$120,260 to \$260,00	50 \$167,400	-\$1,045,100	-\$2,590	-1.5%	22%	86%	\$ -3,250	13%	\$+1,490
Next 4%	\$260,060 to \$645,84	402,800	-\$758,000	-\$7,040	-1.7%	16%	90%	\$ -7,990	9%	\$+1,840
Richest 1%	\$645,840 and higher	\$1,733,500	-\$1,471,000	-\$54,300	-3.1%	31%	95%	\$ -57,580	5%	\$+7,930
ALL		\$97,100	\$ -4,781,500	\$ -1,760	-1.8%		81%	\$ -2,310	8%	\$+1,350
Bottom 60%	Less than \$69,860	\$36,000	\$ -722,900	\$ -450	-1.2%	15%	79%	\$ -650	5%	\$+1,290

Impacts of the House Tax Plan in 2018 in Connecticut

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$24,230	\$14,700	-\$37,700	-\$110	-0.7%	1%	44%	\$ -250	0%	\$ —
Second 20%	\$24,230 to \$48,040	\$36,300	-\$136,900	-\$410	-1.1%	5%	83%	\$ -500	1%	\$+840
Middle 20%	\$48,040 to \$81,370	\$63,200	-\$282,400	-\$780	-1.2%	9%	85%	\$ -1,140	14%	\$+1,350
Fourth 20%	\$81,370 to \$139,450	\$105,500	-\$451,600	-\$1,290	-1.2%	15%	78%	\$ -2,050	21%	\$+1,470
Next 15%	\$139,450 to \$347,140	\$201,800	-\$584,700	-\$2,230	-1.1%	19%	79%	\$ -3,410	21%	\$+2,190
Next 4%	\$347,140 to \$996,800	\$521,400	-\$612,600	-\$8,780	-1.7%	20%	85%	\$ -10,910	14%	\$+3,220
Richest 1%	\$996,800 and higher	\$3,536,500	-\$934,300	-\$53,480	-1.5%	31%	71%	\$ -81,600	28%	\$+17,050
ALL		\$128,700	\$ -3,040,300	\$ -1,720	-1.3%		73%	\$ -2,670	11%	\$+2,110
Bottom 60%	Less than \$81,370	\$38,400	\$ -457,000	\$ -440	-1.1%	15%	71%	\$ –710	5%	\$+1,310

Impacts of the House Tax Plan in 2018 in Delaware

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,120	\$13,200	-\$9,000	-\$100	-0.7%	1%	36%	\$ –270	0%	\$ —
Second 20%	\$22,120 to \$40,010	\$29,500	-\$35,600	-\$380	-1.3%	5%	81%	\$ - 470	4%	\$+100
Middle 20%	\$40,010 to \$64,930	\$52,200	-\$75,900	-\$790	-1.5%	11%	81%	\$ -1,030	14%	\$+300
Fourth 20%	\$64,930 to \$101,790	\$81,000	-\$136,400	-\$1,440	-1.8%	20%	93%	\$ -1,610	7%	\$+970
Next 15%	\$101,790 to \$216,420	\$142,700	-\$178,100	-\$2,500	-1.8%	26%	87%	\$ -3,090	13%	\$+1,330
Next 4%	\$216,420 to \$498,640	\$308,900	-\$76,800	-\$4,080	-1.3%	11%	78%	\$ -6,130	21%	\$+3,290
Richest 1%	\$498,640 and higher	\$1,795,200	-\$164,700	-\$33,750	-1.9%	24%	98%	\$ -34,400	2%	\$+5,750
ALL		\$86,900	\$ -676,700	\$ -1,420	-1.6%		75%	\$ -1,980	8%	\$+980
Bottom 60%	Less than \$64,930	\$31,800	\$ -120,500	\$ -420	-1.3%	18%	66%	\$ -660	6%	\$+250

Impacts of the House Tax Plan in 2018 in District of Columbia

	Income			All Taxpa	ayers		Taxpayeı	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$28,200	\$13,300	-\$8,700	-\$120	-0.9%	1%	58%	\$ -220	1%	\$+1,220
Second 20%	\$28,200 to \$48,200	\$37,600	-\$41,400	-\$580	-1.5%	7%	86%	\$ -710	9%	\$+310
Middle 20%	\$48,200 to \$77,220	\$61,500	-\$73,000	-\$1,020	-1.7%	11%	83%	\$ -1,650	15%	\$+2,350
Fourth 20%	\$77,220 to \$131,900	\$99,300	-\$47,500	-\$670	-0.7%	7%	60%	\$ -2,150	39%	\$+1,590
Next 15%	\$131,900 to \$339,000	\$201,700	-\$60,000	-\$1,120	-0.6%	9%	56%	\$ -3,300	43%	\$+1,670
Next 4%	\$339,000 to \$1,080,660	\$537,200	-\$143,600	-\$10,080	-1.9%	23%	84%	\$ -12,950	15%	\$+5,280
Richest 1%	\$1,080,660 and higher	\$3,215,700	-\$260,600	-\$72,560	-2.3%	41%	92%	\$ -78,670	1%	\$+12,740
ALL		\$125,500	\$ -634,700	\$ -1,770	-1.4%		70%	\$ -3,010	20%	\$+1,730
Bottom 60%	Less than \$77,220	\$37,600	\$ -123,100	\$ -580	-1.5%	19%	76%	\$ -930	8%	\$+1,570

Impacts of the House Tax Plan in 2018 in Florida

	Income			(\$1000s) Change \$ Income -\$230,900 -\$110 -0.8% -\$591,400 -\$280 -1.0% -\$1,154,500 -\$550 -1.3% -\$2,593,800 -\$1,230 -1.7% 0 -\$4,432,300 -\$2,820 -2.0% 0 -\$3,414,200 -\$8,140 -2.3% 0 -\$10,174,600 -\$97,050 -3.2%				Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Rar	nge	Average Income		_	of Pre- Tax	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$20,840	\$13,500	-\$230,900	-\$110	-0.8%	5%	51%	\$ -220	0%	\$+470
Second 20%	\$20,840 to	\$34,410	\$27,300	-\$591,400	-\$280	-1.0%	6%	80%	\$ -390	3%	\$+950
Middle 20%	\$34,410 to	\$55,260	\$43,300	-\$1,154,500	-\$550	-1.3%	4%	87%	\$ -700	8%	\$+730
Fourth 20%	\$55,260 to	\$94,630	\$72,000	-\$2,593,800	-\$1,230	-1.7%	3%	91%	\$ -1,440	7%	\$+1,130
Next 15%	\$94,630 to	\$222,350	\$137,900	-\$4,432,300	-\$2,820	-2.0%	7%	92%	\$ -3,230	7%	\$+2,150
Next 4%	\$222,350 to	\$668,260	\$350,600	-\$3,414,200	-\$8,140	-2.3%	12%	97%	\$ -8,490	3%	\$+3,340
Richest 1%	\$668,260 and	higher	\$3,045,100	-\$10,174,600	-\$97,050	-3.2%	35%	99%	\$ -97,900	1%	\$+2,060
ALL			\$95,600	\$ -22,592,100	\$ -2,140	-2.2%		80%	\$ -2,750	5%	\$+1,270
Bottom 60%	Less than	\$55,260	\$28,000	\$ -1,976,800	\$ -310	-1.1%	9%	72%	\$ - 470	4%	\$+790

Impacts of the House Tax Plan in 2018 in Georgia

	Income				All Taxpa	iyers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income I	Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,640	\$14,500	-\$131,800	-\$140	-1.0%	2%	59%	\$ -250	0%	\$+220
Second 20%	\$22,640 to	\$38,580	\$30,200	-\$322,900	-\$350	-1.2%	5%	79%	\$ -450	2%	\$+310
Middle 20%	\$38,580 to	\$59,320	\$46,200	-\$461,300	-\$500	-1.1%	7%	73%	\$ -740	10%	\$+350
Fourth 20%	\$59,320 to	\$100,120	\$75,500	-\$863,500	-\$930	-1.2%	13%	82%	\$ -1,290	15%	\$+820
Next 15%	\$100,120 to	\$225,730	\$141,200	-\$1,412,400	-\$2,030	-1.4%	21%	81%	\$ -2,700	17%	\$+1,040
Next 4%	\$225,730 to	\$543,330	\$329,900	-\$800,900	-\$4,330	-1.3%	12%	86%	\$ -5,360	14%	\$+1,740
Richest 1%	\$543,330 an	d higher	\$2,002,000	-\$2,602,400	-\$56,330	-2.8%	39%	97%	\$ -57,990	2%	\$+2,520
ALL			\$87,100	\$ -6,595,300	\$ -1,420	-1.6%		75%	\$ -1,990	9%	\$+810
Bottom 60%	Less than	\$59,320	\$30,200	\$ -916,000	\$ -330	-1.1%	14%	70%	\$ -490	4%	\$+340

Impacts of the House Tax Plan in 2018 in Hawaii

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,610	\$13,500	-\$18,800	-\$130	-1.0%	2%	58%	\$ -230	0%	\$+530
Second 20%	\$25,610 to \$43,010	\$32,200	-\$57,000	-\$410	-1.3%	6%	83%	\$ -520	7%	\$+310
Middle 20%	\$43,010 to \$64,540	\$51,300	-\$111,900	-\$790	-1.5%	12%	86%	\$ -1,040	10%	\$+1,020
Fourth 20%	\$64,540 to \$110,530	\$84,700	-\$203,500	-\$1,440	-1.7%	22%	84%	\$ -1,830	14%	\$+720
Next 15%	\$110,530 to \$221,280	\$148,000	-\$227,100	-\$2,160	-1.5%	24%	76%	\$ -3,360	24%	\$+1,710
Next 4%	\$221,280 to \$539,100	\$324,900	-\$104,500	-\$3,720	-1.1%	11%	78%	\$ -5,530	22%	\$+2,650
Richest 1%	\$539,100 and higher	\$1,358,200	-\$205,000	-\$29,120	-2.1%	22%	90%	\$ -33,660	9%	\$+13,620
ALL		\$84,600	\$ -927,800	\$ -1,310	-1.6%		77%	\$ -1,880	11%	\$+1,330
Bottom 60%	Less than \$64,540	\$32,400	\$ –187,700	\$ -450	-1.4%	20%	76%	\$ -650	6%	\$+740

Impacts of the House Tax Plan in 2018 in Idaho

·	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$21,64	0 \$11,900	-\$16,200	-\$120	-1.0%	2%	48%	\$ -240	0%	\$ —
Second 20%	\$21,640 to \$39,48	0 \$29,100	-\$49,300	-\$320	-1.1%	5%	77%	\$ -430	1%	\$+450
Middle 20%	\$39,480 to \$61,83	0 \$48,900	-\$103,600	-\$630	-1.3%	10%	84%	\$ -760	7%	\$+130
Fourth 20%	\$61,830 to \$92,91	0 \$76,000	-\$176,600	-\$1,170	-1.5%	17%	90%	\$ -1,320	6%	\$+330
Next 15%	\$92,910 to \$178,7	00 \$123,100	-\$244,100	-\$2,120	-1.7%	24%	89%	\$ -2,570	11%	\$+1,480
Next 4%	\$178,700 to \$476,4	20 \$269,300	-\$107,200	-\$3,510	-1.3%	11%	82%	\$ -4,630	18%	\$+1,610
Richest 1%	\$476,420 and higher	\$1,462,600	-\$316,500	-\$40,970	-2.8%	31%	98%	\$ -42,060	1%	\$+2,240
ALL		\$77,500	\$ -1,013,600	\$ -1,320	-1.7%		78%	\$ -1,760	5%	\$+810
Bottom 60%	Less than \$61,83	0 \$31,000	\$ -169,100	\$ -370	-1.2%	17%	71%	\$ -530	3%	\$+180

Impacts of the House Tax Plan in 2018 in Illinois

	Income				All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,190	\$15,200	-\$156,100	-\$130	-0.9%	2%	55%	\$ -250	0%	\$+80
Second 20%	\$26,190 to	\$44,600	\$34,900	-\$487,300	-\$420	-1.2%	5%	83%	\$ -520	4%	\$+530
Middle 20%	\$44,600 to	\$71,330	\$57,700	-\$1,085,400	-\$930	-1.6%	11%	88%	\$ -1,130	8%	\$+690
Fourth 20%	\$71,330 to	\$119,180	\$91,900	-\$1,760,900	-\$1,510	-1.6%	17%	89%	\$ -1,800	10%	\$+870
Next 15%	\$119,180 to	\$254,980	\$166,900	-\$2,031,900	-\$2,320	-1.4%	20%	81%	\$ -3,190	19%	\$+1,420
Next 4%	\$254,980 to	\$658,480	\$394,300	-\$1,473,200	-\$6,300	-1.6%	14%	93%	\$ -6,970	7%	\$+2,730
Richest 1%	\$658,480 and	l higher	\$2,777,800	-\$3,232,100	-\$55,890	-2.0%	32%	98%	\$ -56,850	1%	\$+3,520
ALL			\$107,600	\$ -10,226,900	\$ -1,740	-1.6%		79%	\$ -2,290	7%	\$+1,060
Bottom 60%	Less than	\$71,330	\$35,900	\$ -1,728,800	\$ -490	-1.4%	17%	75%	\$ -690	4%	\$+620

Impacts of the House Tax Plan in 2018 in Indiana

	Income		(\$1000s) Change \$ Income Change Income Change Income -\$81,400 -\$130 -0.9% 2% -\$238,800 -\$390 -1.1% 5% -\$461,700 -\$750 -1.4% 10% -\$855,300 -\$1,390 -1.7% 18% 0 -\$1,253,500 -\$2,700 -2.0% 27% 0 -\$576,100 -\$4,650 -1.7% 12%				Taxpayer	s w/ Tax Cut	Taynavers	w/ Tax Hike
Income Group	Income Range	Average Income		Avg. Tax	Change as a % of Pre- Tax	Share of Tax	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$23,980	\$14,300	-\$81,400	-\$130	-0.9%	2%	53%	\$ -250	0%	\$+160
Second 20%	\$23,980 to \$42,400	\$34,000	-\$238,800	-\$390	-1.1%	5%	84%	\$ -490	3%	\$+1,060
Middle 20%	\$42,400 to \$64,730	\$52,800	-\$461,700	-\$750	-1.4%	10%	91%	\$ <i>-</i> 870	5%	\$+890
Fourth 20%	\$64,730 to \$102,030	\$80,700	-\$855,300	-\$1,390	-1.7%	18%	94%	\$ -1,510	4%	\$+690
Next 15%	\$102,030 to \$199,090	\$136,800	-\$1,253,500	-\$2,700	-2.0%	27%	91%	\$ -3,100	8%	\$+1,640
Next 4%	\$199,090 to \$503,820	\$281,500	-\$576,100	-\$4,650	-1.7%	12%	87%	\$ -5,570	11%	\$+1,780
Richest 1%	\$503,820 and higher	\$1,572,700	-\$1,238,900	-\$39,840	-2.5%	26%	97%	\$ -41,200	2%	\$+7,550
ALL		\$83,400	\$ -4,705,800	\$ -1,510	-1.8%		82%	\$ -1,900	4%	\$+1,260
Bottom 60%	Less than \$64,730	\$33,700	\$ -781,900	\$ -420	-1.3%	17%	76%	\$ -590	2%	\$+950

Impacts of the House Tax Plan in 2018 in Iowa

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,910	\$14,300	-\$46,500	-\$160	-1.1%	2%	64%	\$ -240	0%	\$ —
Second 20%	\$25,910 to \$45,800	\$36,500	-\$149,600	-\$510	-1.4%	7%	92%	\$ –560	1%	\$+190
Middle 20%	\$45,800 to \$69,110	\$56,600	-\$233,200	-\$790	-1.4%	11%	89%	\$ -960	6%	\$+970
Fourth 20%	\$69,110 to \$110,02	0 \$87,500	-\$388,000	-\$1,290	-1.5%	18%	86%	\$ –1,550	8%	\$+570
Next 15%	\$110,020 to \$190,78	0 \$138,300	-\$555,300	-\$2,520	-1.8%	26%	90%	\$ -2,910	9%	\$+960
Next 4%	\$190,780 to \$471,58	0 \$270,300	-\$218,600	-\$3,570	-1.3%	10%	81%	\$ -4,680	18%	\$+1,340
Richest 1%	\$471,580 and higher	\$1,212,900	-\$535,200	-\$36,100	-3.0%	25%	97%	\$ -37,140	2%	\$+2,580
ALL		\$82,400	\$ -2,126,400	\$ -1,420	-1.7%		84%	\$ –1,750	5%	\$+870
Bottom 60%	Less than \$69,110	\$35,800	\$ -429,300	\$ -490	-1.4%	20%	82%	\$ -620	2%	\$+860

Impacts of the House Tax Plan in 2018 in Kansas

	Income		(\$1000s) Change \$ Income of Pre- Tax Income Change \$ Income 0 -\$27,400 -\$100 -0.7% 1% 0 -\$100,200 -\$380 -1.1% 4% 0 -\$235,000 -\$890 -1.6% 10% 0 -\$386,900 -\$1,460 -1.7% 17% 0 -\$527,600 -\$2,640 -1.8% 23% 0 -\$296,700 -\$5,580 -1.8% 13%				Taxpayers w/ Tax Cut		Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income		_	of Pre- Tax	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,660	\$14,300	-\$27,400	-\$100	-0.7%	1%	48%	\$ -220	0%	\$ —
Second 20%	\$25,660 to \$44,140	\$35,400	-\$100,200	-\$380	-1.1%	4%	84%	\$ -460	2%	\$+230
Middle 20%	\$44,140 to \$69,210	\$55,900	-\$235,000	-\$890	-1.6%	10%	93%	\$ -1,000	5%	\$+1,020
Fourth 20%	\$69,210 to \$110,630	\$86,200	-\$386,900	-\$1,460	-1.7%	17%	95%	\$ –1,590	4%	\$+1,590
Next 15%	\$110,630 to \$207,470	\$146,200	-\$527,600	-\$2,640	-1.8%	23%	86%	\$ -3,400	12%	\$+2,490
Next 4%	\$207,470 to \$519,630	\$309,500	-\$296,700	-\$5,580	-1.8%	13%	90%	\$ -6,380	9%	\$+1,470
Richest 1%	\$519,630 and higher	\$1,786,300	-\$733,600	-\$55,460	-3.1%	32%	96%	\$ -57,550	3%	\$+2,090
ALL		\$90,100	\$ -2,307,500	\$ -1,730	-1.9%		81%	\$ -2,210	4%	\$+1,670
Bottom 60%	Less than \$69,210	\$35,200	\$ -362,600	\$ -460	-1.3%	16%	75%	\$ -630	2%	\$+750

Impacts of the House Tax Plan in 2018 in Kentucky

·	Income	· ·		All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$20,620	\$11,700	-\$43,000	-\$110	-0.9%	2%	47%	\$ -230	0%	\$ —
Second 20%	\$20,620 to \$36,780	\$28,100	-\$107,200	-\$260	-0.9%	5%	69%	\$ -390	2%	\$+390
Middle 20%	\$36,780 to \$54,700	\$45,200	-\$233,400	-\$580	-1.3%	10%	85%	\$ –750	6%	\$+980
Fourth 20%	\$54,700 to \$92,280	\$71,200	-\$438,500	-\$1,060	-1.5%	18%	87%	\$ -1,290	9%	\$+630
Next 15%	\$92,280 to \$176,88	0 \$121,400	-\$632,100	-\$2,080	-1.7%	27%	90%	\$ -2,460	10%	\$+1,320
Next 4%	\$176,880 to \$441,38	0 \$250,200	-\$335,700	-\$4,060	-1.6%	14%	82%	\$ -5,360	17%	\$+2,030
Richest 1%	\$441,380 and higher	\$1,257,900	-\$582,200	-\$28,510	-2.3%	25%	95%	\$ -30,100	4%	\$+1,870
ALL		\$71,400	\$ -2,372,200	\$ -1,150	-1.6%		75%	\$ -1,620	6%	\$+1,050
Bottom 60%	Less than \$54,700	\$28,400	\$ -383,600	\$ -320	-1.1%	16%	67%	\$ -510	3%	\$+840

Impacts of the House Tax Plan in 2018 in Louisiana

	Income			All Taxp	ayers		Taxpaye	rs w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$1	9,170 \$12,000	-\$42,900	-\$100	-0.9%	1%	40%	\$ -270	1%	\$+320
Second 20%	\$19,170 to \$3	36,320 \$27,400	-\$102,700	-\$260	-0.9%	4%	68%	\$ -390	1%	\$+270
Middle 20%	\$36,320 to \$5	55,910 \$46,200	-\$231,300	-\$540	-1.2%	8%	87%	\$ - 650	6%	\$+400
Fourth 20%	\$55,910 to \$9	91,970 \$70,100	-\$456,200	-\$1,100	-1.6%	16%	84%	\$ -1,430	12%	\$+830
Next 15%	\$91,970 to \$1	91,720 \$128,10	0 -\$746,300	-\$2,410	-1.9%	26%	90%	\$ -2,910	9%	\$+2,180
Next 4%	\$191,720 to \$4	185,790 \$269,90	0 -\$408,900	-\$4,850	-1.8%	14%	87%	\$ -5,800	12%	\$+1,810
Richest 1%	\$485,790 and hig	her \$1,178,7	-\$929,000	-\$44,560	-3.8%	32%	91%	\$ -49,600	9%	\$+3,680
ALL		\$72,10	\$ -2,917,300	\$ -1,390	-1.9 %		73%	\$ -2,000	6%	\$+1,110
Bottom 60%	Less than \$5	55,910 \$28,700	\$ -376,900	\$ -300	-1.1%	13%	65%	\$ -490	3%	\$+370

Impacts of the House Tax Plan in 2018 in Maine

	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,750	\$13,500	-\$13,800	-\$100	-0.8%	2%	45%	\$ -230	0%	\$ —
Second 20%	\$22,750 to \$39,800	\$31,500	-\$54,600	-\$400	-1.3%	6%	79%	\$ -520	2%	\$+110
Middle 20%	\$39,800 to \$61,970	\$50,000	-\$98,700	-\$730	-1.5%	12%	83%	\$ -910	9%	\$+300
Fourth 20%	\$61,970 to \$102,640	\$79,100	-\$176,100	-\$1,310	-1.7%	21%	90%	\$ -1,530	7%	\$+860
Next 15%	\$102,640 to \$192,310	\$133,000	-\$238,300	-\$2,370	-1.8%	28%	89%	\$ -2,840	10%	\$+1,370
Next 4%	\$192,310 to \$490,950	\$278,600	-\$116,500	-\$4,300	-1.5%	14%	85%	\$ -5,300	14%	\$+1,570
Richest 1%	\$490,950 and higher	\$1,254,900	-\$149,500	-\$22,180	-1.8%	18%	90%	\$ -25,970	9%	\$+13,990
ALL		\$77,800	\$ -847,600	\$ -1,250	-1.6%		76%	\$ -1,710	6%	\$+1,050
Bottom 60%	Less than \$61,970	\$31,800	\$ -167,100	\$ -410	-1.3%	20%	69%	\$ -610	4%	\$+260

Impacts of the House Tax Plan in 2018 in Maryland

	Income	•			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income F	Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,210	\$14,700	-\$81,500	-\$140	-0.9%	2%	60%	\$ -230	0%	\$+290
Second 20%	\$27,210 to	\$49,020	\$37,200	-\$208,100	-\$350	-0.9%	6%	74%	\$ -590	15%	\$+560
Middle 20%	\$49,020 to	\$74,370	\$59,800	-\$421,400	-\$720	-1.2%	12%	79%	\$ -1,060	19%	\$+680
Fourth 20%	\$74,370 to	\$128,060	\$98,000	-\$579,900	-\$980	-1.0%	16%	71%	\$ -1,870	27%	\$+1,250
Next 15%	\$128,060 to	\$257,850	\$178,700	-\$395,200	-\$900	-0.5%	11%	58%	\$ -2,810	41%	\$+1,810
Next 4%	\$257,850 to	\$654,440	\$387,900	-\$543,800	-\$4,590	-1.2%	15%	83%	\$ -6,090	16%	\$+2,730
Richest 1%	\$654,440 and	d higher	\$1,826,200	-\$1,375,900	-\$47,060	-2.6%	38%	98%	\$ -47,900	1%	\$+7,080
ALL			\$101,600	\$ -3,606,000	\$ -1,210	-1.2%		70%	\$ -2,080	19%	\$+1,270
Bottom 60%	Less than	\$74,370	\$37,300	\$ -711,000	\$ -400	-1.1%	20%	71%	\$ -660	11%	\$+620

Impacts of the House Tax Plan in 2018 in Massachusetts

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$24,940	\$15,100	-\$86,600	-\$130	-0.8%	1%	52%	\$ -250	1%	\$+440
Second 20%	\$24,940 to \$46,910	\$35,100	-\$303,500	-\$440	-1.3%	4%	82%	\$ -550	3%	\$+340
Middle 20%	\$46,910 to \$80,470	\$62,000	-\$786,500	-\$1,130	-1.8%	11%	91%	\$ -1,310	7%	\$+1,000
Fourth 20%	\$80,470 to \$138,250	\$105,100	-\$1,008,100	-\$1,460	-1.4%	14%	84%	\$ -2,020	15%	\$+1,590
Next 15%	\$138,250 to \$321,140	\$197,000	-\$1,153,900	-\$2,230	-1.1%	16%	79%	\$ -3,170	21%	\$+1,230
Next 4%	\$321,140 to \$778,780	\$479,900	-\$1,096,200	-\$7,920	-1.7%	16%	93%	\$ -8,850	7%	\$+4,030
Richest 1%	\$778,780 and higher	\$2,938,800	-\$2,618,700	-\$75,870	-2.6%	37%	98%	\$ -77,260	1%	\$+12,580
ALL		\$120,500	\$ -7,053,600	\$ -2,030	-1.7%		78%	\$ -2,740	9%	\$+1,340
Bottom 60%	Less than \$80,470	\$37,500	\$ -1,176,600	\$ –570	-1.5%	17%	75%	\$ –790	4%	\$+770

Impacts of the House Tax Plan in 2018 in Michigan

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,870	\$13,300	-\$98,400	-\$110	-0.8%	1%	45%	\$ -230	0%	\$+120
Second 20%	\$22,870 to \$41,900	\$32,200	-\$297,600	-\$320	-1.0%	4%	77%	\$ -440	5%	\$+340
Middle 20%	\$41,900 to \$66,590	\$52,900	-\$688,400	-\$730	-1.4%	9%	88%	\$ -900	7%	\$+850
Fourth 20%	\$66,590 to \$107,720	\$83,600	-\$1,355,600	-\$1,440	-1.7%	18%	93%	\$ -1,620	5%	\$+1,110
Next 15%	\$107,720 to \$212,440	\$145,700	-\$1,699,900	-\$2,420	-1.7%	23%	87%	\$ -2,940	11%	\$+1,280
Next 4%	\$212,440 to \$500,760	\$308,800	-\$919,000	-\$4,890	-1.6%	12%	89%	\$ -5,630	10%	\$+1,280
Richest 1%	\$500,760 and higher	\$1,591,200	-\$2,479,600	-\$52,820	-3.3%	33%	99%	\$ -53,570	1%	\$+1,800
ALL		\$85,100	\$ -7,539,100	\$ -1,580	-1.9%		78%	\$ -2,100	5%	\$+960
Bottom 60%	Less than \$66,590	\$32,800	\$ -1,084,400	\$ -390	-1.2%	14%	70%	\$ -590	4%	\$+610

Impacts of the House Tax Plan in 2018 in Minnesota

	Income				All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,150	\$15,900	-\$100,000	-\$190	-1.2%	3%	64%	\$ -290	0%	\$+320
Second 20%	\$29,150 to	\$48,690	\$38,700	-\$272,300	-\$510	-1.3%	7%	88%	\$ -610	4%	\$+520
Middle 20%	\$48,690 to	\$74,980	\$60,800	-\$446,600	-\$840	-1.4%	11%	85%	\$ -1,100	12%	\$+810
Fourth 20%	\$74,980 to	\$121,350	\$94,600	-\$734,200	-\$1,390	-1.5%	19%	86%	\$ -1,740	14%	\$+800
Next 15%	\$121,350 to	\$250,850	\$164,200	-\$797,000	-\$2,000	-1.2%	20%	83%	\$ -2,740	17%	\$+1,700
Next 4%	\$250,850 to	\$624,100	\$376,600	-\$603,700	-\$5,700	-1.5%	15%	83%	\$ -7,230	17%	\$+1,580
Richest 1%	\$624,100 and	higher	\$2,563,200	-\$1,001,500	-\$37,740	-1.5%	25%	99%	\$ -38,230	1%	\$+3,260
ALL			\$106,600	\$ -3,955,400	\$ -1,480	-1.4%		81%	\$ -1,950	9%	\$+1,080
Bottom 60%	Less than	\$74,980	\$38,500	\$ -818,900	\$ -520	-1.3%	21%	79%	\$ -700	6%	\$+730

Impacts of the House Tax Plan in 2018 in Mississippi

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	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$18,530	\$11,900	-\$20,700	-\$80	-0.6%	1%	32%	\$ -240	0%	\$ —
Second 20%	\$18,530 to \$31,580	\$24,200	-\$51,700	-\$190	-0.8%	4%	61%	\$ -310	2%	\$+120
Middle 20%	\$31,580 to \$50,340	\$41,100	-\$118,700	-\$440	-1.1%	8%	78%	\$ -630	8%	\$+620
Fourth 20%	\$50,340 to \$87,470	\$65,400	-\$250,100	-\$920	-1.4%	18%	88%	\$ -1,140	8%	\$+1,010
Next 15%	\$87,470 to \$171,740	\$113,500	-\$360,100	-\$1,820	-1.6%	25%	88%	\$ -2,340	11%	\$+2,010
Next 4%	\$171,740 to \$366,420	\$222,100	-\$223,600	-\$3,650	-1.6%	16%	87%	\$ -4,330	11%	\$+1,320
Richest 1%	\$366,420 and higher	\$1,159,300	-\$398,300	-\$29,230	-2.5%	28%	90%	\$ -32,470	6%	\$+1,900
ALL		\$65,700	\$ -1,423,100	\$ -1,030	-1.6%		69%	\$ -1,600	6%	\$+1,150
Bottom 60%	Less than \$50,340	\$25,700	\$ -191,100	\$ -230	-0.9%	13%	57%	\$ -440	4%	\$+520

Impacts of the House Tax Plan in 2018 in Missouri

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$21,390	\$12,700	-\$66,400	-\$110	-0.9%	2%	48%	\$ -240	0%	\$ —
Second 20%	\$21,390 to \$39,360	\$29,400	-\$166,600	-\$280	-1.0%	4%	67%	\$ -440	2%	\$+390
Middle 20%	\$39,360 to \$61,000	\$49,000	-\$375,900	-\$650	-1.3%	9%	87%	\$ -790	6%	\$+640
Fourth 20%	\$61,000 to \$99,400	\$77,400	-\$731,900	-\$1,250	-1.6%	17%	90%	\$ -1,500	7%	\$+1,300
Next 15%	\$99,400 to \$199,620	\$134,200	-\$1,103,600	-\$2,520	-1.9%	26%	90%	\$ -2,970	10%	\$+1,460
Next 4%	\$199,620 to \$488,750	\$289,300	-\$532,900	-\$4,550	-1.6%	13%	88%	\$ -5,470	11%	\$+2,330
Richest 1%	\$488,750 and higher	\$1,627,200	-\$1,221,400	-\$41,870	-2.6%	29%	95%	\$ -44,220	4%	\$+3,910
ALL		\$81,000	\$ -4,198,700	\$ -1,430	-1.8%		76%	\$ -1,960	5%	\$+1,230
Bottom 60%	Less than \$61,000	\$30,300	\$ -608,900	\$ -350	-1.1%	15%	67%	\$ –540	3%	\$+590

Impacts of the House Tax Plan in 2018 in Montana

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	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$20,	870 \$11,200	-\$8,500	-\$80	-0.8%	1%	44%	\$ – 190	0%	\$ —
Second 20%	\$20,870 to \$36,	640 \$28,100	-\$16,900	-\$160	-0.6%	2%	66%	\$ -310	5%	\$+880
Middle 20%	\$36,640 to \$57,	270 \$44,900	-\$61,200	-\$600	-1.3%	8%	86%	\$ -730	4%	\$+660
Fourth 20%	\$57,270 to \$93,	130 \$75,000	-\$115,200	-\$1,100	-1.5%	16%	88%	\$ -1,420	10%	\$+1,500
Next 15%	\$93,130 to \$184	4,160 \$127,500	-\$169,100	-\$2,150	-1.7%	23%	86%	\$ -2,690	14%	\$+1,180
Next 4%	\$184,160 to \$499	9,080 \$281,400	-\$112,900	-\$5,300	-1.9%	15%	84%	\$ -6,600	15%	\$+1,640
Richest 1%	\$499,080 and high	er \$1,657,700	-\$247,900	-\$46,190	-2.8%	34%	93%	\$ -50,100	5%	\$+4,690
ALL		\$79,200	\$ -731,600	\$ -1,400	-1.8%		74%	\$ -2,010	6%	\$+1,230
Bottom 60%	Less than \$57,	270 \$28,200	\$ -86,600	\$ -280	-1.0%	12%	66%	\$ -470	3%	\$+770

Impacts of the House Tax Plan in 2018 in Nebraska

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$27,020	\$15,000	-\$28,500	-\$160	-1.1%	2%	66%	\$ -240	0%	\$ —
Second 20%	\$27,020 to \$44,420	\$36,100	-\$84,100	-\$470	-1.3%	6%	84%	\$ -570	1%	\$+650
Middle 20%	\$44,420 to \$71,540	\$56,200	-\$157,600	-\$920	-1.6%	12%	92%	\$ -1,010	5%	\$+210
Fourth 20%	\$71,540 to \$106,870	\$86,100	-\$246,800	-\$1,310	-1.5%	18%	88%	\$ -1,610	11%	\$+960
Next 15%	\$106,870 to \$202,050	\$140,100	-\$326,800	-\$2,430	-1.7%	24%	88%	\$ -2,970	12%	\$+1,540
Next 4%	\$202,050 to \$515,610	\$296,800	-\$170,600	-\$4,750	-1.6%	13%	82%	\$ -6,130	18%	\$+1,730
Richest 1%	\$515,610 and higher	\$1,539,900	-\$324,600	-\$36,580	-2.4%	24%	97%	\$ -38,600	3%	\$+23,800
ALL		\$87,100	\$ -1,339,000	\$ -1,490	-1.7%		83%	\$ -1,870	6%	\$+1,210
Bottom 60%	Less than \$71,540	\$35,400	\$ -270,200	\$ -510	-1.4%	20%	81%	\$ -640	2%	\$+290

Impacts of the House Tax Plan in 2018 in Nevada

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	Income			All Taxpa	yers		Taxpaye	's w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,930	\$14,900	-\$49,600	-\$200	-1.3%	2%	73%	\$ -270	0%	\$ —
Second 20%	\$22,930 to \$40,490	\$30,700	-\$97,900	-\$340	-1.1%	3%	70%	\$ -520	7%	\$+360
Middle 20%	\$40,490 to \$62,780	\$51,300	-\$231,100	-\$860	-1.7%	8%	94%	\$ -920	2%	\$+810
Fourth 20%	\$62,780 to \$102,770	\$81,300	-\$385,000	-\$1,420	-1.7%	13%	93%	\$ -1,560	6%	\$+540
Next 15%	\$102,770 to \$207,480	\$140,100	-\$614,300	-\$3,020	-2.2%	20%	94%	\$ -3,250	5%	\$+1,020
Next 4%	\$207,480 to \$589,720	\$323,400	-\$334,700	-\$6,140	-1.9%	11%	97%	\$ -6,400	3%	\$+1,810
Richest 1%	\$589,720 and higher	\$2,798,700	-\$1,351,500	-\$101,940	-3.6%	44%	100%	\$ -102,380	0%	\$ —
ALL		\$95,800	\$ -3,064,300	\$ -2,230	-2.3%		84%	\$ -2,670	4%	\$+610
Bottom 60%	Less than \$62,780	\$32,700	\$ -378,600	\$ -470	-1.4%	12%	79%	\$ -610	3%	\$+460

Impacts of the House Tax Plan in 2018 in New Hampshire

illipacts of the i	10use Tax Flail III 2010	in New Hampsinie								
	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$32	,840 \$20,900	-\$36,400	-\$280	-1.3%	3%	75%	\$ -370	0%	\$ —
Second 20%	\$32,840 to \$52	,340 \$41,500	-\$75,500	-\$570	-1.4%	6%	91%	\$ -630	1%	\$+680
Middle 20%	\$52,340 to \$79	,940 \$65,200	-\$152,500	-\$1,140	-1.8%	11%	92%	\$ -1,290	5%	\$+940
Fourth 20%	\$79,940 to \$13	2,750 \$103,200	-\$249,500	-\$1,880	-1.8%	19%	92%	\$ -2,100	8%	\$+660
Next 15%	\$132,750 to \$26	6,360 \$179,600	-\$322,000	-\$3,230	-1.8%	24%	89%	\$ -3,840	11%	\$+1,500
Next 4%	\$266,360 to \$55	7,040 \$364,000	-\$186,500	-\$6,990	-1.9%	14%	96%	\$ -7,600	4%	\$+7,500
Richest 1%	\$557,040 and high	ner \$1,686,600	-\$309,000	-\$46,510	-2.8%	23%	95%	\$ -48,940	5%	\$+1,260
ALL		\$103,600	\$ -1,331,300	\$ -1,980	-1.9%		87%	\$ -2,330	5%	\$+1,270
Bottom 60%	Less than \$79	,940 \$42,600	\$ -264,400	\$ -660	-1.6%	20%	86%	\$ -790	2%	\$+900

Impacts of the House Tax Plan in 2018 in New Jersey

	Income	· ·		All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,880	\$15,700	-\$111,200	-\$130	-0.8%	2%	52%	\$ -260	1%	\$+310
Second 20%	\$25,880 to \$48,550	\$36,500	-\$390,500	-\$460	-1.3%	7%	82%	\$ -580	6%	\$+240
Middle 20%	\$48,550 to \$77,710	\$61,600	-\$803,100	-\$950	-1.5%	14%	88%	\$ -1,160	10%	\$+790
Fourth 20%	\$77,710 to \$138,080	\$104,500	-\$1,048,200	-\$1,240	-1.2%	19%	79%	\$ -1,930	21%	\$+1,370
Next 15%	\$138,080 to \$328,210	\$196,500	-\$1,059,600	-\$1,670	-0.9%	19%	72%	\$ -3,020	28%	\$+1,840
Next 4%	\$328,210 to \$1,085,680	\$509,000	-\$1,282,300	-\$7,560	-1.5%	23%	93%	\$ -8,420	7%	\$+3,210
Richest 1%	\$1,085,680 and higher	\$3,142,200	-\$955,300	-\$22,790	-0.7%	17%	75%	\$ -32,450	25%	\$+6,820
ALL		\$123,900	\$ -5,650,400	\$ -1,330	-1.1%		75%	\$ -2,000	12%	\$+1,450
Bottom 60%	Less than \$77,710	\$38,000	\$ -1,304,800	\$ -510	-1.4%	23%	74%	\$ -740	6%	\$+550

Impacts of the House Tax Plan in 2018 in New Mexico

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$19,310	\$12,300	-\$18,000	-\$110	-0.9%	2%	52%	\$ -200	0%	\$+260
Second 20%	\$19,310 to \$36,400	\$28,300	-\$44,200	-\$260	-0.9%	4%	63%	\$ -410	0%	\$+90
Middle 20%	\$36,400 to \$56,820	\$45,500	-\$105,200	-\$630	-1.4%	9%	88%	\$ – 770	5%	\$+1,050
Fourth 20%	\$56,820 to \$93,820	\$72,600	-\$255,100	-\$1,420	-2.0%	22%	94%	\$ –1,530	4%	\$+710
Next 15%	\$93,820 to \$180,090	\$127,200	-\$324,500	-\$2,440	-1.9%	28%	89%	\$ -2,930	11%	\$+1,460
Next 4%	\$180,090 to \$410,670	\$248,200	-\$147,000	-\$4,080	-1.6%	13%	88%	\$ -5,030	11%	\$+3,290
Richest 1%	\$410,670 and higher	\$1,197,100	-\$272,500	-\$30,250	-2.5%	23%	97%	\$ -31,200	3%	\$+3,680
ALL		\$73,500	\$ -1,166,600	\$ -1,330	-1.8%		77%	\$ -1,800	4%	\$+1,430
Bottom 60%	Less than \$56,820	\$28,600	\$ -167,400	\$ -330	-1.1%	14%	68%	\$ –510	2%	\$+1,000

Impacts of the House Tax Plan in 2018 in New York

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	Income	<u> </u>			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income F	Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,310	\$13,700	-\$198,500	-\$100	-0.8%	2%	46%	\$ -230	0%	\$+380
Second 20%	\$23,310 to	\$39,440	\$31,300	-\$570,900	-\$300	-1.0%	6%	75%	\$ -440	6%	\$+510
Middle 20%	\$39,440 to	\$65,910	\$51,900	-\$1,253,600	-\$650	-1.3%	12%	85%	\$ -890	11%	\$+930
Fourth 20%	\$65,910 to	\$117,400	\$88,600	-\$2,026,300	-\$1,060	-1.2%	20%	78%	\$ -1,780	21%	\$+1,550
Next 15%	\$117,400 to	\$273,270	\$167,300	-\$2,023,800	-\$1,400	-0.8%	20%	67%	\$ -3,080	33%	\$+1,970
Next 4%	\$273,270 to	\$867,320	\$439,000	-\$2,374,500	-\$6,200	-1.4%	23%	84%	\$ -8,150	16%	\$+4,110
Richest 1%	\$867,320 and	d higher	\$3,114,500	-\$1,878,400	-\$19,610	-0.6%	18%	48%	\$ -67,040	52%	\$+23,920
ALL			\$109,700	\$ -10,326,500	\$ -1,070	-1.0%		70%	\$ -2,000	14%	\$+2,470
Bottom 60%	Less than	\$65,910	\$32,300	\$ -2,023,000	\$ -350	-1.1%	20%	68%	\$ -580	6%	\$+780

Impacts of the House Tax Plan in 2018 in North Carolina

	Income			All Taxpa	ayers		Taxpaye	rs w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$20,6	20 \$12,900	-\$96,300	-\$100	-0.8%	2%	46%	\$ -220	0%	\$+320
Second 20%	\$20,620 to \$34,3	30 \$27,600	-\$275,900	-\$280	-1.0%	4%	72%	\$ -420	2%	\$+870
Middle 20%	\$34,330 to \$58,6	40 \$45,500	-\$610,400	-\$630	-1.4%	10%	84%	\$ - 770	6%	\$+250
Fourth 20%	\$58,640 to \$97,0	20 \$75,200	-\$1,122,100	-\$1,160	-1.5%	18%	86%	\$ -1,460	13%	\$+710
Next 15%	\$97,020 to \$212,	170 \$135,100	-\$1,447,800	-\$2,000	-1.5%	23%	87%	\$ -2,560	13%	\$+1,690
Next 4%	\$212,170 to \$517,	070 \$311,000	-\$880,200	-\$4,550	-1.5%	14%	80%	\$ -6,110	20%	\$+1,750
Richest 1%	\$517,070 and highe	\$1,643,400	-\$1,864,400	-\$38,530	-2.3%	30%	95%	\$ -40,460	4%	\$+2,650
ALL		\$80,500	\$ -6,297,200	\$ -1,290	-1.6%		74%	\$ -1,830	7%	\$+1,040
Bottom 60%	Less than \$58,6	40 \$28,700	\$ -982,600	\$ -340	-1.2%	16%	68%	\$ -520	3%	\$+420

Impacts of the House Tax Plan in 2018 in North Dakota

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	Income			All Taxpa	ayers		laxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$26,060	\$16,900	-\$8,100	-\$120	-0.7%	1%	70%	\$ -210	4%	\$+800
Second 20%	\$26,060 to \$45,480	\$34,000	-\$29,900	-\$440	-1.3%	4%	91%	\$ -480	0%	\$ —
Middle 20%	\$45,480 to \$76,320	\$59,000	-\$63,600	-\$830	-1.4%	9%	91%	\$ -920	3%	\$+200
Fourth 20%	\$76,320 to \$116,750	\$93,200	-\$114,800	-\$1,610	-1.7%	16%	97%	\$ –1,670	1%	\$+990
Next 15%	\$116,750 to \$222,130	\$148,100	-\$187,500	-\$3,360	-2.3%	27%	97%	\$ -3,450	0%	\$+1,610
Next 4%	\$222,130 to \$621,180	\$318,000	-\$82,700	-\$5,810	-1.8%	12%	95%	\$ -6,170	4%	\$+1,600
Richest 1%	\$621,180 and higher	\$1,431,500	-\$213,300	-\$59,320	-4.1%	30%	94%	\$ -63,510	4%	\$+8,750
ALL		\$90,300	\$ -699,900	\$ -1,940	-2.1%		89%	\$ -2,200	2%	\$+890
Bottom 60%	Less than \$76,320	\$37,400	\$ -101,600	\$ -470	-1.3%	15%	84%	\$ -580	2%	\$+530

Impacts of the House Tax Plan in 2018 in Ohio

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,970	\$13,200	-\$120,600	-\$110	-0.8%	1%	43%	\$ -250	0%	\$+280
Second 20%	\$22,970 to \$39,250	\$31,100	-\$360,300	-\$310	-1.0%	4%	77%	\$ -440	6%	\$+460
Middle 20%	\$39,250 to \$60,300	\$49,100	-\$871,700	-\$760	-1.5%	11%	91%	\$ – 870	4%	\$+620
Fourth 20%	\$60,300 to \$98,430	\$76,100	-\$1,352,900	-\$1,180	-1.6%	17%	88%	\$ -1,460	11%	\$+1,030
Next 15%	\$98,430 to \$192,660	\$131,500	-\$2,014,500	-\$2,350	-1.8%	25%	89%	\$ -2,840	11%	\$+1,640
Next 4%	\$192,660 to \$495,430	\$285,800	-\$1,197,000	-\$5,180	-1.8%	15%	86%	\$ -6,230	13%	\$+1,500
Richest 1%	\$495,430 and higher	\$1,572,700	-\$2,231,400	-\$38,870	-2.5%	27%	98%	\$ -39,820	2%	\$+3,550
ALL		\$80,000	\$ -8,148,700	\$ -1,410	-1.8%		77%	\$ -1,910	6%	\$+1,060
Bottom 60%	Less than \$60,300	\$31,200	\$ -1,352,600	\$ -390	-1.3%	17%	70%	\$ -590	4%	\$+520

Impacts of the House Tax Plan in 2018 in Oklahoma

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$19,570	\$11,800	-\$28,100	-\$90	-0.7%	1%	43%	\$ -200	0%	\$ —
Second 20%	\$19,570 to \$33,650	\$26,200	-\$76,400	-\$230	-0.9%	3%	69%	\$ -340	1%	\$+570
Middle 20%	\$33,650 to \$53,920	\$42,600	-\$184,800	-\$540	-1.3%	8%	87%	\$ -650	6%	\$+350
Fourth 20%	\$53,920 to \$86,970	\$70,200	-\$399,800	-\$1,150	-1.6%	17%	93%	\$ –1,260	5%	\$+580
Next 15%	\$86,970 to \$177,530	\$118,900	-\$624,900	-\$2,420	-2.0%	27%	91%	\$ -2,740	7%	\$+1,250
Next 4%	\$177,530 to \$480,030	\$261,500	-\$284,100	-\$4,010	-1.5%	12%	91%	\$ -4,640	8%	\$+2,870
Richest 1%	\$480,030 and higher	\$1,218,000	-\$692,300	-\$40,790	-3.3%	30%	97%	\$ -41,890	2%	\$+2,630
ALL		\$70,800	\$ -2,290,400	\$ -1,330	-1.9%		77%	\$ -1,790	4%	\$+900
Bottom 60%	Less than \$53,920	\$27,100	\$ -289,300	\$ -290	-1.1%	13%	66%	\$ - 450	2%	\$+390

Impacts of the House Tax Plan in 2018 in Oregon

·	Income				All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Rang	ge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,870	\$14,300	-\$61,200	-\$150	-1.0%	2%	59%	\$ -250	0%	\$+250
Second 20%	\$23,870 to	\$41,900	\$32,100	-\$137,000	-\$330	-1.0%	5%	78%	\$ -450	5%	\$+290
Middle 20%	\$41,900 to	\$67,540	\$53,300	-\$326,200	-\$800	-1.5%	13%	90%	\$ -920	6%	\$+400
Fourth 20%	\$67,540 to	\$111,380	\$87,000	-\$490,700	-\$1,200	-1.4%	19%	83%	\$ -1,570	14%	\$+800
Next 15%	\$111,380 to	\$228,640	\$154,800	-\$563,200	-\$1,840	-1.2%	22%	77%	\$ -2,920	22%	\$+1,780
Next 4%	\$228,640 to	\$645,690	\$354,200	-\$352,800	-\$4,260	-1.2%	14%	81%	\$ -5,830	18%	\$+2,530
Richest 1%	\$645,690 and h	nigher	\$1,835,400	-\$667,000	-\$32,050	-1.7%	26%	96%	\$ -33,360	3%	\$+2,310
ALL			\$92,800	\$ -2,598,200	\$ -1,260	-1.4%		78%	\$ -1,760	9%	\$+1,200
Bottom 60%	Less than	\$67,540	\$33,300	\$ -524,400	\$ -430	-1.3%	20%	76%	\$ -580	4%	\$+350

Impacts of the House Tax Plan in 2018 in Pennsylvania

·	Income	·		All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$23,100	\$13,900	-\$140,100	-\$110	-0.8%	1%	52%	\$ -220	1%	\$+140
Second 20%	\$23,100 to \$41,850	\$32,600	-\$390,100	-\$310	-0.9%	4%	79%	\$ -430	4%	\$+680
Middle 20%	\$41,850 to \$65,870	\$52,500	-\$888,000	-\$700	-1.3%	9%	89%	\$ -890	6%	\$+1,460
Fourth 20%	\$65,870 to \$108,550	\$83,600	-\$1,704,800	-\$1,350	-1.6%	18%	91%	\$ -1,580	8%	\$+970
Next 15%	\$108,550 to \$226,410	\$149,000	-\$2,286,300	-\$2,420	-1.6%	23%	86%	\$ -3,120	14%	\$+1,780
Next 4%	\$226,410 to \$562,540	\$337,800	-\$1,403,900	-\$5,540	-1.6%	14%	88%	\$ -6,640	11%	\$+3,070
Richest 1%	\$562,540 and higher	\$1,837,500	-\$2,919,100	-\$46,000	-2.5%	30%	97%	\$ -47,730	3%	\$+2,620
ALL		\$89,900	\$ -9,732,500	\$ -1,530	-1.7%		79%	\$ -2,050	6%	\$+1,420
Bottom 60%	Less than \$65,870	\$33,000	\$ -1,418,200	\$ -370	-1.1%	15%	73%	\$ -570	4%	\$+1,070

Impacts of the House Tax Plan in 2018 in Rhode Island

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	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,650	\$12,700	-\$9,400	-\$90	-0.7%	1%	43%	\$ -210	0%	\$ —
Second 20%	\$22,650 to \$38,840	\$30,600	-\$45,500	-\$420	-1.4%	6%	81%	\$ -520	1%	\$+130
Middle 20%	\$38,840 to \$67,760	\$52,200	-\$79,400	-\$760	-1.5%	11%	84%	\$ -1,000	10%	\$+780
Fourth 20%	\$67,760 to \$113,820	\$87,400	-\$126,800	-\$1,180	-1.3%	18%	89%	\$ -1,470	10%	\$+1,400
Next 15%	\$113,820 to \$216,320	\$154,500	-\$176,600	-\$2,220	-1.4%	25%	88%	\$ -2,860	12%	\$+2,340
Next 4%	\$216,320 to \$521,590	\$314,000	-\$92,400	-\$4,340	-1.4%	13%	87%	\$ -5,160	13%	\$+1,290
Richest 1%	\$521,590 and higher	\$1,673,500	-\$188,300	-\$35,500	-2.1%	26%	94%	\$ -38,000	6%	\$+4,650
ALL		\$88,600	\$ -718,500	\$ -1,340	-1.5%		77%	\$ -1,870	7%	\$+1,440
Bottom 60%	Less than \$67,760	\$31,900	\$ -134,300	\$ -420	-1.3%	19%	69%	\$ -650	4%	\$+700

Impacts of the House Tax Plan in 2018 in South Carolina

	Income			All Taxpa	ıyers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$21,830	\$13,700	-\$45,100	-\$100	-0.7%	1%	35%	\$ -270	0%	\$+90
Second 20%	\$21,830 to \$37,290	\$28,600	-\$147,200	-\$320	-1.1%	5%	68%	\$ -480	4%	\$+260
Middle 20%	\$37,290 to \$56,610	\$46,400	-\$305,900	-\$660	-1.4%	10%	89%	\$ -740	3%	\$+270
Fourth 20%	\$56,610 to \$93,790	\$73,200	-\$502,300	-\$1,070	-1.5%	17%	90%	\$ –1,310	7%	\$+1,560
Next 15%	\$93,790 to \$197,650	\$127,800	-\$685,900	-\$1,950	-1.5%	23%	81%	\$ -2,710	18%	\$+1,400
Next 4%	\$197,650 to \$484,190	\$285,900	-\$408,800	-\$4,380	-1.5%	14%	82%	\$ -5,660	17%	\$+1,630
Richest 1%	\$484,190 and higher	\$1,159,000	-\$928,000	-\$39,440	-3.4%	31%	90%	\$ -43,940	9%	\$+3,140
ALL		\$73,800	\$ -3,023,400	\$ -1,280	-1.7%		72%	\$ -1,870	6%	\$+1,250
Bottom 60%	Less than \$56,610	\$29,600	\$ -498,200	\$ -360	-1.2%	16%	64%	\$ -560	2%	\$+260

Impacts of the House Tax Plan in 2018 in South Dakota

·	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$24,160	\$15,700	-\$11,000	-\$140	-0.9%	1%	56%	\$ -240	0%	\$ —
Second 20%	\$24,160 to \$39,770	\$33,000	-\$36,900	-\$450	-1.4%	4%	87%	\$ -520	0%	\$ —
Middle 20%	\$39,770 to \$63,480	\$51,800	-\$61,400	-\$770	-1.5%	7%	97%	\$ -800	0%	\$+1,700
Fourth 20%	\$63,480 to \$104,070	\$79,900	-\$119,200	-\$1,420	-1.8%	13%	94%	\$ -1,600	5%	\$+1,840
Next 15%	\$104,070 to \$215,900	\$141,000	-\$181,100	-\$2,880	-2.0%	20%	94%	\$ -3,150	5%	\$+1,380
Next 4%	\$215,900 to \$536,150	\$313,900	-\$109,700	-\$6,540	-2.1%	12%	91%	\$ -7,230	8%	\$+90
Richest 1%	\$536,150 and higher	\$1,663,900	-\$392,900	-\$88,260	-5.3%	43%	94%	\$ -94,450	0%	\$+268,640
ALL		\$88,000	\$ -912,200	\$ -2,210	-2.5%		85%	\$ -2,630	2%	\$+1,630
Bottom 60%	Less than \$63,480	\$33,400	\$ –109,300	\$ –450	-1.3%	12%	80%	\$ –570	0%	\$+1,700

Impacts of the House Tax Plan in 2018 in Tennessee

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$20,860	\$13,100	-\$66,400	-\$110	-0.8%	1%	45%	\$ -230	0%	\$ —
Second 20%	\$20,860 to \$36,950	\$29,200	-\$182,000	-\$290	-1.0%	4%	65%	\$ -450	0%	\$+110
Middle 20%	\$36,950 to \$57,900	\$46,900	-\$393,200	-\$630	-1.3%	8%	85%	\$ <i>-</i> 770	7%	\$+390
Fourth 20%	\$57,900 to \$92,100	\$73,000	-\$691,400	-\$1,100	-1.5%	15%	88%	\$ -1,370	10%	\$+980
Next 15%	\$92,100 to \$191,460	\$126,500	-\$1,317,500	-\$2,800	-2.2%	28%	94%	\$ -3,050	5%	\$+1,280
Next 4%	\$191,460 to \$514,500	\$285,500	-\$676,800	-\$5,400	-1.9%	14%	91%	\$ -6,250	8%	\$+4,020
Richest 1%	\$514,500 and higher	\$1,776,900	-\$1,373,200	-\$43,820	-2.5%	29%	99%	\$ -44,250	1%	\$+2,090
ALL		\$79,700	\$ -4,700,800	\$ -1,480	-1.9%		75%	\$ -2,040	4%	\$+1,050
Bottom 60%	Less than \$57,900	\$29,700	\$ -641,600	\$ -340	-1.1%	14%	65%	\$ -540	2%	\$+380

Impacts of the House Tax Plan in 2018 in Texas

	Income				All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Rar	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,330	\$14,200	-\$309,600	-\$130	-0.9%	1%	49%	\$ -260	0%	\$+270
Second 20%	\$23,330 to	\$38,820	\$30,900	-\$932,700	-\$380	-1.2%	4%	78%	\$ -510	4%	\$+360
Middle 20%	\$38,820 to	\$62,010	\$49,400	-\$1,609,500	-\$660	-1.3%	7%	86%	\$ -830	7%	\$+820
Fourth 20%	\$62,010 to	\$105,730	\$80,900	-\$3,300,900	-\$1,330	-1.6%	14%	91%	\$ –1,570	8%	\$+1,140
Next 15%	\$105,730 to	\$230,100	\$146,700	-\$5,422,200	-\$2,950	-2.0%	22%	93%	\$ -3,270	6%	\$+1,860
Next 4%	\$230,100 to	\$658,200	\$343,500	-\$3,411,600	-\$6,890	-2.0%	14%	95%	\$ -7,310	4%	\$+1,160
Richest 1%	\$658,200 and	higher	\$1,833,500	-\$9,130,400	-\$74,300	-4.1%	38%	93%	\$ -80,350	6%	\$+2,510
ALL			\$88,600	\$ -24,117,100	\$ -1,950	-2.2%		79%	\$ -2,530	5%	\$+1,050
Bottom 60%	Less than	\$62,010	\$31,500	\$ -2,851,800	\$ -390	-1.2%	12%	71%	\$ –580	4%	\$+630

Impacts of the House Tax Plan in 2018 in Utah

	Income			All Taxpa	vers		Taxpaver	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$26,260	\$15,700	-\$39,900	-\$160	-1.0%	2%	67%	\$ -240	2%	\$+130
Second 20%	\$26,260 to \$45,670	\$36,700	-\$119,500	-\$490	-1.3%	6%	87%	\$ -590	6%	\$+370
Middle 20%	\$45,670 to \$73,680	\$58,200	-\$166,700	-\$660	-1.1%	9%	82%	\$ -920	14%	\$+660
Fourth 20%	\$73,680 to \$116,320	\$92,200	-\$225,300	-\$900	-1.0%	12%	80%	\$ -1,480	19%	\$+1,530
Next 15%	\$116,320 to \$226,530	\$157,700	-\$368,400	-\$1,970	-1.3%	20%	83%	\$ -2,820	16%	\$+2,350
Next 4%	\$226,530 to \$557,800	\$326,900	-\$230,200	-\$4,630	-1.4%	12%	82%	\$ -6,060	18%	\$+1,800
Richest 1%	\$557,800 and higher	\$1,575,300	-\$720,600	-\$57,970	-3.7%	39%	93%	\$ -62,540	5%	\$+2,620
ALL		\$92,300	\$ -1,870,600	\$ -1,490	-1.6%		80%	\$ -2,060	11%	\$+1,340
Bottom 60%	Less than \$73,680	\$37,000	\$ -326,100	\$ -440	-1.2%	17%	79%	\$ -610	7%	\$+540

Impacts of the House Tax Plan in 2018 in Vermont

·	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$26,090	\$14,300	-\$8,700	-\$140	-1.0%	2%	53%	\$ -260	0%	\$+300
Second 20%	\$26,090 to \$45,350	\$36,500	-\$25,200	-\$400	-1.1%	6%	81%	\$ –510	1%	\$+460
Middle 20%	\$45,350 to \$68,380	\$54,700	-\$55,700	-\$880	-1.6%	12%	92%	\$ -960	1%	\$+130
Fourth 20%	\$68,380 to \$110,820	\$86,700	-\$87,500	-\$1,400	-1.6%	19%	91%	\$ –1,590	6%	\$+970
Next 15%	\$110,820 to \$208,660	\$144,600	-\$115,400	-\$2,440	-1.7%	26%	89%	\$ -2,910	11%	\$+1,180
Next 4%	\$208,660 to \$510,730	\$288,800	-\$66,300	-\$5,280	-1.8%	15%	91%	\$ -5,950	9%	\$+1,550
Richest 1%	\$510,730 and higher	\$1,173,500	-\$90,200	-\$28,840	-2.5%	20%	99%	\$ -29,160	0%	\$+1,040
ALL		\$83,200	\$ -449,100	\$ -1,430	-1.7%		81%	\$ -1,800	4%	\$+1,050
Bottom 60%	Less than \$68,380	\$35,200	\$ -89,600	\$ -480	-1.4%	20%	75%	\$ -640	1%	\$+330

Impacts of the House Tax Plan in 2018 in Virginia

	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$23,160	\$14,200	-\$82,100	-\$100	-0.7%	1%	47%	\$ -230	1%	\$+690
Second 20%	\$23,160 to \$42,090	\$31,800	-\$283,000	-\$350	-1.1%	4%	78%	\$ -480	6%	\$+510
Middle 20%	\$42,090 to \$69,280	\$54,500	-\$651,000	-\$800	-1.5%	10%	87%	\$ -1,000	10%	\$+810
Fourth 20%	\$69,280 to \$123,640	\$92,800	-\$1,126,600	-\$1,380	-1.5%	17%	83%	\$ -1,830	16%	\$+880
Next 15%	\$123,640 to \$261,500	\$172,900	-\$1,211,500	-\$1,970	-1.1%	19%	76%	\$ -3,030	24%	\$+1,370
Next 4%	\$261,500 to \$628,910	\$371,300	-\$910,200	-\$5,560	-1.5%	14%	91%	\$ -6,300	8%	\$+2,280
Richest 1%	\$628,910 and higher \$1,666,200		-\$2,238,200	-\$54,920	-3.3%	34%	95%	\$ -58,030	5%	\$+730
ALL		\$95,200	\$ -6,502,800	\$ -1,580	-1.7%		75%	\$ -2,250	11%	\$+1,030
Bottom 60%	Less than \$69,280	\$33,500	\$ -1,016,100	\$ -410	-1.2%	16%	71%	\$ -640	6%	\$+700

Impacts of the House Tax Plan in 2018 in Washington

•	Income			All Taxpa	yers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$27,360	\$15,900	-\$129,600	-\$180	-1.2%	2%	62%	\$ -300	0%	\$ —
Second 20%	\$27,360 to \$47,570	\$38,000	-\$362,500	-\$510	-1.4%	5%	88%	\$ –590	3%	\$+370
Middle 20%	\$47,570 to \$76,960	\$61,700	-\$748,400	-\$1,060	-1.7%	9%	91%	\$ -1,230	6%	\$+1,050
Fourth 20%	\$76,960 to \$124,730	\$98,100	-\$1,278,400	-\$1,810	-1.8%	16%	93%	\$ -2,020	6%	\$+960
Next 15%	\$124,730 to \$257,390	\$170,000	-\$1,527,100	-\$2,890	-1.7%	19%	93%	\$ -3,450	7%	\$+4,590
Next 4%	\$257,390 to \$644,980	\$371,900	-\$1,054,300	-\$7,500	-2.0%	13%	97%	\$ –7,750	2%	\$+1,940
Richest 1%	\$644,980 and higher	\$2,031,700	-\$2,907,400	-\$80,240	-3.9%	36%	99%	\$ -80,790	0%	\$+8,260
ALL		\$102,700	\$ -8,008,000	\$ -2,250	-2.2%		85%	\$ -2,730	4%	\$+1,840
Bottom 60%	Less than \$76,960	\$38,600	\$ -1,240,500	\$ -590	-1.5%	15%	81%	\$ -760	3%	\$+830

Impacts of the House Tax Plan in 2018 in West Virginia

	Income			All Taxpa	yers		Taxpaye	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$19	,350 \$10,700	-\$14,700	-\$80	-0.8%	2%	38%	\$ -220	0%	\$ —
Second 20%	\$19,350 to \$33	,090 \$26,000	-\$34,500	-\$200	-0.8%	4%	69%	\$ -290	1%	\$+320
Middle 20%	\$33,090 to \$51	,600 \$40,700	-\$79,800	-\$450	-1.1%	9%	87%	\$ -560	3%	\$+1,560
Fourth 20%	\$51,600 to \$84	,470 \$65,600	-\$172,200	-\$1,000	-1.5%	20%	90%	\$ –1,170	6%	\$+920
Next 15%	\$84,470 to \$15	9,130 \$109,500	-\$292,800	-\$2,140	-2.0%	33%	92%	\$ -2,450	7%	\$+1,860
Next 4%	\$159,130 to \$34	2,000 \$207,300	-\$121,600	-\$3,450	-1.7%	14%	87%	\$ -4,230	13%	\$+1,790
Richest 1%	\$342,000 and high	er \$737,800	-\$167,100	-\$18,830	-2.6%	19%	97%	\$ -19,430	2%	\$+1,750
ALL		\$60,200	\$ -882,700	\$ -990	-1.6%		75%	\$ -1,380	3%	\$+1,420
Bottom 60%	Less than \$51	,600 \$25,800	\$ -129,000	\$ -240	-0.9%	15%	65%	\$ -400	1%	\$+1,310

Impacts of the House Tax Plan in 2018 in Wisconsin

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	Income			All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$23,140	\$16,200	-\$72,500	-\$130	-0.8%	2%	56%	\$ -240	1%	\$+570
Second 20%	\$23,140 to \$42,920	\$32,600	-\$240,700	-\$450	-1.4%	5%	85%	\$ –530	1%	\$+280
Middle 20%	\$42,920 to \$67,590	\$55,000	-\$478,500	-\$820	-1.5%	11%	92%	\$ –910	4%	\$+470
Fourth 20%	\$67,590 to \$106,680	\$84,800	-\$797,400	-\$1,430	-1.7%	18%	91%	\$ -1,620	7%	\$+770
Next 15%	\$106,680 to \$204,210	\$141,100	-\$915,500	-\$2,210	-1.6%	20%	86%	\$ -2,860	13%	\$+2,000
Next 4%	\$204,210 to \$528,540	\$288,200	-\$615,400	-\$5,260	-1.8%	14%	86%	\$ -6,390	13%	\$+1,630
Richest 1%	\$528,540 and higher	\$1,800,200	-\$1,431,100	-\$51,180	-2.8%	31%	94%	\$ -54,540	5%	\$+2,030
ALL		\$88,300	\$ -4,551,200	\$ -1,620	-1.8%		82%	\$ -2,050	5%	\$+1,260
Bottom 60%	Less than \$67,590	\$34,900	\$ -791,700	\$ -470	-1.4%	17%	78%	\$ -620	2%	\$+440

Impacts of the House Tax Plan in 2018 in Wyoming

•	Income			All Taxpa	yers		Taxpaye	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$27,300	\$15,500	-\$6,300	-\$120	-0.8%	1%	57%	\$ -220	2%	\$+240
Second 20%	\$27,300 to \$47,960	\$36,200	-\$21,600	-\$390	-1.1%	3%	87%	\$ -540	5%	\$+1,440
Middle 20%	\$47,960 to \$75,210	\$61,900	-\$53,400	-\$980	-1.6%	8%	89%	\$ -1,140	8%	\$+550
Fourth 20%	\$75,210 to \$106,200	\$90,500	-\$81,000	-\$1,490	-1.7%	12%	98%	\$ -1,540	1%	\$+1,050
Next 15%	\$106,200 to \$195,890	\$137,800	-\$142,400	-\$3,470	-2.5%	22%	95%	\$ -3,710	4%	\$+1,310
Next 4%	\$195,890 to \$515,330	\$311,200	-\$74,000	-\$6,700	-2.2%	11%	95%	\$ -7,220	4%	\$+3,710
Richest 1%	\$515,330 and higher \$2,32		-\$282,100	-\$101,950	-4.4%	43%	99%	\$ -102,470	0%	\$ —
ALL		\$97,400	\$ -660,700	\$ -2,420	-2.5%		85%	\$ -2,890	4%	\$+1,060
Bottom 60%	Less than \$75,210	\$38,000	\$ -81,300	\$ –500	-1.3%	12%	78%	\$ -690	5%	\$+840

 $Source: Institute\ on\ Tax at ion\ and\ Econonomic\ Policy\ Microsimulation\ Tax\ Model,\ November\ 2017$

Appendix: House Tax Proposal State-by-State Figures in 2027

Impacts of the House Tax Plan in 2027 in Alabama

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Rang	ge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$30,820	\$18,800	-\$63,100	-\$120	-0.6%	2%	82%	-\$150	4%	\$120
Second 20%	\$30,820 to	\$52,040	\$40,100	-\$63,600	-\$120	-0.3%	2%	66%	-\$330	14%	\$650
Middle 20%	\$52,040 to	\$80,090	\$64,800	-\$160,000	-\$300	-0.5%	6%	64%	-\$720	25%	\$620
Fourth 20%	\$80,090 to	\$124,350	\$97,700	-\$271,000	-\$600	-0.6%	10%	69%	-\$1,280	26%	\$1,080
Next 15%	\$124,350 to	\$258,140	\$171,300	-\$652,000	-\$1,870	-1.1%	24%	78%	-\$2,810	21%	\$1,490
Next 4%	\$258,140 to	\$645,950	\$355,100	-\$235,700	-\$2,610	-0.7%	9%	74%	-\$4,590	25%	\$3,100
Richest 1%	\$645,950 and h	higher	\$1,879,100	-\$1,323,500	-\$58,200	-3.1%	48%	85%	-\$70,030	15%	\$6,740
ALL			\$97,000	\$ -2,768,900	-\$1,100	-1.1%	100%	72 %	-\$1,800	18%	\$1,030
Bottom 60%	Less than	\$80,090	\$41,400	\$ -286,700	-\$180	-0.4%	10%	71%	-\$380	15%	\$580

Impacts of the House Tax Plan in 2027 in Alaska

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,250	\$14,700	-\$7,200	-\$80	-0.6%	1%	95%	-\$100	1%	\$1,090
Second 20%	\$21,250 to	\$40,720	\$32,200	-\$18,000	-\$210	-0.7%	3%	90%	-\$270	4%	\$650
Middle 20%	\$40,720 to	\$62,960	\$51,300	-\$19,500	-\$280	-0.6%	4%	82%	-\$420	11%	\$600
Fourth 20%	\$62,960 to	\$105,500	\$79,600	-\$63,700	-\$800	-1.0%	12%	91%	-\$940	8%	\$720
Next 15%	\$105,500 to	\$215,960	\$145,800	-\$165,700	-\$3,050	-2.1%	31%	96%	-\$3,200	4%	\$1,220
Next 4%	\$215,960 to	\$486,400	\$293,300	-\$53,900	-\$3,690	-1.3%	10%	98%	-\$3,780	1%	\$1,870
Richest 1%	\$486,400 and	higher	\$1,150,400	-\$213,900	-\$58,730	-5.1%	39%	99%	-\$59,140	1%	\$3,670
ALL			\$74,900	\$ -541,900	-\$1,340	-1.8%	100%	91%	-\$1,510	5%	\$750
Bottom 60%	Less than	\$62,960	\$31,300	\$ -44,700	-\$190	-0.6%	8%	90%	-\$240	5%	\$670

Impacts of the House Tax Plan in 2027 in Arizona

	Income				All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Rango	le	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$	\$30,950	\$17,900	-\$79,800	-\$110	-0.6%	2%	92%	-\$130	4%	\$210
Second 20%	\$30,950 to \$	\$51,880	\$42,400	-\$46,400	-\$60	-0.1%	1%	82%	-\$410	13%	\$2,140
Middle 20%	\$51,880 to \$	\$83,220	\$67,100	-\$291,000	-\$400	-0.6%	7%	69%	-\$920	27%	\$860
Fourth 20%	\$83,220 to \$	\$134,520	\$105,900	-\$683,100	-\$900	-0.9%	16%	86%	-\$1,250	12%	\$1,470
Next 15%	\$134,520 to \$	\$271,610	\$184,500	-\$740,300	-\$1,500	-0.8%	18%	79%	-\$2,760	20%	\$3,420
Next 4%	\$271,610 to \$	617,270	\$392,000	-\$465,300	-\$3,360	-0.9%	11%	70%	-\$5,800	29%	\$2,470
Richest 1%	\$617,270 and hi	igher	\$1,768,700	-\$1,854,900	-\$56,010	-3.2%	45%	85%	-\$68,000	15%	\$10,980
ALL			\$102,200	\$ -4,161,000	-\$1,120	-1.1%	100%	82%	-\$1,710	15%	\$1,790
Bottom 60%	Less than \$	\$83,220	\$42,200	\$ -417,200	-\$180	-0.4%	10%	81%	-\$440	15%	\$1,190

Impacts of the House Tax Plan in 2027 in Arkansas

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,030	\$17,400	-\$41,200	-\$130	-0.7%	3%	84%	-\$160	1%	\$420
Second 20%	\$29,030 to	\$49,810	\$39,900	-\$78,900	-\$240	-0.6%	6%	75%	-\$360	8%	\$320
Middle 20%	\$49,810 to	\$76,980	\$62,000	-\$132,500	-\$490	-0.8%	10%	78%	-\$690	12%	\$360
Fourth 20%	\$76,980 to	\$123,070	\$96,500	-\$155,600	-\$500	-0.5%	12%	71%	-\$1,060	25%	\$1,040
Next 15%	\$123,070 to	\$247,670	\$165,100	-\$237,200	-\$1,210	-0.7%	18%	71%	-\$2,470	26%	\$2,080
Next 4%	\$247,670 to	\$623,280	\$375,000	-\$109,800	-\$1,980	-0.5%	8%	68%	-\$4,600	31%	\$3,710
Richest 1%	\$623,280 and	higher	\$1,814,800	-\$587,400	-\$49,330	-2.7%	44%	84%	-\$59,490	15%	\$5,680
ALL			\$92,200	\$ -1,342,600	-\$880	-1.0%	100%	75%	-\$1,420	14%	\$1,350
Bottom 60%	Less than	\$76,980	\$38,500	\$ -252,600	-\$270	-0.7%	19%	79%	-\$380	7%	\$350

Impacts of the House Tax Plan in 2027 in California

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Ra	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$39,390	\$24,100	-\$605,000	-\$140	-0.6%	7%	90%	-\$200	5%	\$600
Second 20%	\$39,390 to	\$68,690	\$53,300	-\$923,700	-\$230	-0.4%	10%	72%	-\$640	24%	\$970
Middle 20%	\$68,690 to	\$109,160	\$87,200	-\$2,102,600	-\$540	-0.6%	23%	70%	-\$1,400	27%	\$1,610
Fourth 20%	\$109,160 to	\$186,900	\$142,500	-\$1,136,700	-\$310	-0.2%	12%	60%	-\$2,320	39%	\$2,780
Next 15%	\$186,900 to	\$426,990	\$266,500	\$2,800,000	\$1,060	0.4%	-31%	45%	-\$3,890	55%	\$5,130
Next 4%	\$426,990 to	\$1,223,690	\$648,100	-\$2,428,100	-\$3,350	-0.5%	27%	62%	-\$10,930	38%	\$9,190
Richest 1%	\$1,223,690 and	higher	\$3,554,500	-\$4,735,400	-\$27,100	-0.8%	52%	34%	-\$187,830	66%	\$55,290
ALL			\$152,500	\$ -9,135,400	-\$470	-0.3%	100%	69%	-\$2,400	28%	\$4,180
Bottom 60%	Less than	\$109,160	\$54,000	\$ -3,631,300	-\$300	-0.6%	40%	78%	-\$680	19%	\$1,240

Impacts of the House Tax Plan in 2027 in Colorado

·	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Income		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,220	\$19,600	-\$61,500	-\$90	-0.4%	1%	84%	-\$120	4%	\$410
Second 20%	\$33,220 to	\$58,060	\$44,300	-\$170,500	-\$250	-0.6%	4%	86%	-\$410	8%	\$1,250
Middle 20%	\$58,060 to	\$90,610	\$72,800	-\$213,900	-\$310	-0.4%	5%	72%	-\$920	26%	\$1,300
Fourth 20%	\$90,610 to	\$155,480	\$116,800	-\$598,300	-\$930	-0.8%	15%	77%	-\$1,640	23%	\$1,420
Next 15%	\$155,480 to	\$333,570	\$210,800	-\$605,800	-\$1,280	-0.6%	15%	69%	-\$2,910	31%	\$2,400
Next 4%	\$333,570 to	\$817,970	\$489,900	-\$556,200	-\$4,450	-0.9%	14%	70%	-\$8,110	29%	\$4,320
Richest 1%	\$817,970 and	higher	\$2,011,200	-\$1,906,200	-\$62,240	-3.1%	46%	85%	-\$74,560	15%	\$8,670
ALL			\$115,500	\$ -4,112,600	-\$1,210	-1.0%	100%	78%	-\$1,970	18%	\$1,780
Bottom 60%	Less than	\$90,610	\$45,200	\$ -445,900	-\$210	-0.5%	11%	81%	-\$460	13%	\$1,190

Impacts of the House Tax Plan in 2027 in Connecticut

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Inc		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$39,980	\$22,000	-\$36,700	-\$90	-0.4%	2%	71%	-\$130	1%	\$400
Second 20%	\$39,980 to	\$66,330	\$53,200	-\$48,900	-\$130	-0.2%	2%	68%	-\$440	26%	\$670
Middle 20%	\$66,330 to	\$113,940	\$89,000	-\$215,500	-\$580	-0.7%	9%	74%	-\$1,240	24%	\$1,400
Fourth 20%	\$113,940 to	\$196,920	\$146,700	-\$282,900	-\$800	-0.5%	12%	68%	-\$2,250	32%	\$2,280
Next 15%	\$196,920 to	\$470,660	\$280,900	-\$130,400	-\$520	-0.2%	6%	54%	-\$4,010	46%	\$3,530
Next 4%	\$470,660 to	\$1,319,990	\$702,100	-\$428,300	-\$6,440	-0.9%	19%	71%	-\$12,040	29%	\$7,490
Richest 1%	\$1,319,990 and	higher	\$4,363,900	-\$1,154,700	-\$66,020	-1.5%	50%	54%	-\$144,460	46%	\$27,490
ALL			\$165,300	\$ -2,297,400	-\$1,230	-0.7%	100%	68%	-\$2,790	24%	\$2,740
Bottom 60%	Less than	\$113,940	\$54,000	\$ -301,100	-\$260	-0.5%	13%	71%	-\$610	17%	\$1,010

Impacts of the House Tax Plan in 2027 in Delaware

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Incom		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,500	\$17,300	-\$12,100	-\$100	-0.6%	2%	75%	-\$150	3%	\$170
Second 20%	\$29,500 to \$52,150		\$39,400	-\$25,900	-\$220	-0.6%	5%	80%	-\$350	14%	\$460
Middle 20%	\$52,150 to	\$85,530	\$66,800	-\$37,200	-\$360	-0.5%	7%	77%	-\$760	21%	\$1,070
Fourth 20%	\$85,530 to	\$133,420	\$104,800	-\$108,400	-\$980	-0.9%	20%	83%	-\$1,370	17%	\$900
Next 15%	\$133,420 to	\$289,120	\$186,000	-\$104,300	-\$1,360	-0.7%	19%	75%	-\$2,740	25%	\$2,740
Next 4%	\$289,120 to	\$603,010	\$406,400	-\$59,000	-\$3,040	-0.7%	11%	67%	-\$6,340	33%	\$3,760
Richest 1%	\$603,010 and	higher	\$2,426,900	-\$198,300	-\$46,120	-1.9%	36%	97%	-\$47,820	3%	\$11,500
ALL			\$104,600	\$ -545,100	-\$990	-0.9%	100%	78%	-\$1,560	16%	\$1,470
Bottom 60%	Less than	\$85,530	\$40,100	\$ -75,200	-\$220	-0.6%	14%	78%	-\$410	12%	\$760

Impacts of the House Tax Plan in 2027 in District of Columbia

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,620	\$19,400	-\$12,900	-\$130	-0.7%	2%	90%	-\$160	4%	\$510
Second 20%	\$36,620 to	\$66,940	\$50,000	-\$20,700	-\$260	-0.5%	3%	82%	-\$500	15%	\$1,010
Middle 20%	\$66,940 to	\$102,020	\$82,500	-\$95,400	-\$950	-1.1%	15%	71%	-\$2,040	27%	\$1,890
Fourth 20%	\$102,020 to	\$175,030	\$135,600	\$26,600	\$330	0.2%	-4%	41%	-\$2,540	58%	\$2,360
Next 15%	\$175,030 to	\$438,070	\$266,900	\$23,000	\$390	0.1%	-4%	52%	-\$3,570	48%	\$4,720
Next 4%	\$438,070 to	\$1,373,450	\$696,000	-\$89,700	-\$5,480	-0.8%	15%	66%	-\$14,910	34%	\$12,500
Richest 1%	\$1,373,450 and	higher	\$3,816,000	-\$447,500	-\$105,670	-2.8%	73%	89%	-\$123,080	5%	\$68,000
ALL			\$153,800	\$ -616,600	-\$1,390	-0.9%	100%	70%	-\$3,260	28%	\$3,180
Bottom 60%	Less than	\$102,020	\$50,500	\$ -129,000	-\$460	-0.9%	21%	81%	-\$850	15%	\$1,520

Impacts of the House Tax Plan in 2027 in Florida

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	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,270	\$18,600	-\$342,100	-\$120	-0.7%	1%	86%	-\$150	2%	\$230
Second 20%	\$29,270 to	\$48,100	\$38,400	-\$499,500	-\$180	-0.5%	2%	82%	-\$310	11%	\$690
Middle 20%	\$48,100 to	\$78,500	\$61,600	-\$859,300	-\$320	-0.5%	3%	79%	-\$660	17%	\$1,160
Fourth 20%	\$78,500 to	\$132,980	\$102,200	-\$2,205,900	-\$860	-0.8%	8%	81%	-\$1,380	17%	\$1,520
Next 15%	\$132,980 to	\$306,580	\$193,300	-\$4,018,000	-\$2,220	-1.2%	14%	83%	-\$3,180	16%	\$2,750
Next 4%	\$306,580 to	\$901,670	\$477,100	-\$3,669,600	-\$7,700	-1.6%	13%	88%	-\$9,270	11%	\$4,200
Richest 1%	\$901,670 and h	higher	\$3,689,700	-\$16,416,200	-\$130,720	-3.5%	59%	98%	-\$134,060	2%	\$9,980
ALL			\$121,800	\$ -28,011,400	-\$2,100	-1.7%	100%	83%	-\$2,770	12%	\$1,530
Bottom 60%	Less than	\$78,500	\$39,100	\$ -1,700,900	-\$210	-0.5%	6%	83%	-\$360	10%	\$920

Impacts of the House Tax Plan in 2027 in Georgia

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,840	\$20,500	-\$168,000	-\$140	-0.7%	3%	89%	-\$170	3%	\$280
Second 20%	\$33,840 to	\$54,810	\$43,700	-\$231,900	-\$200	-0.5%	4%	72%	-\$390	18%	\$440
Middle 20%	\$54,810 to	\$88,450	\$68,600	-\$235,200	-\$220	-0.3%	4%	65%	-\$740	29%	\$870
Fourth 20%	\$88,450 to	\$145,690	\$111,300	-\$601,700	-\$560	-0.5%	9%	67%	-\$1,500	31%	\$1,400
Next 15%	\$145,690 to	\$323,100	\$204,500	-\$687,700	-\$890	-0.4%	11%	61%	-\$2,800	37%	\$2,230
Next 4%	\$323,100 to	\$752,190	\$467,200	-\$659,200	-\$3,350	-0.7%	10%	72%	-\$6,390	28%	\$4,450
Richest 1%	\$752,190 and	higher	\$2,711,500	-\$3,781,100	-\$74,800	-2.8%	59%	94%	-\$79,800	6%	\$5,060
ALL			\$118,600	\$ -6,364,900	-\$1,160	-1.0%	100%	72%	-\$2,050	22%	\$1,410
Bottom 60%	Less than	\$88,450	\$43,400	\$ -635,100	-\$190	-0.4%	10%	76%	-\$390	16%	\$670

Impacts of the House Tax Plan in 2027 in Hawaii

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	Income Range Inc. Less than \$38,300 \$2		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,300	\$21,600	-\$16,900	-\$100	-0.5%	3%	80%	-\$170	4%	\$1,080
Second 20%	\$38,300 to	\$65,280	\$51,200	-\$54,600	-\$330	-0.7%	9%	82%	-\$490	10%	\$700
Middle 20%	\$65,280 to	\$98,540	\$79,400	-\$79,700	-\$570	-0.7%	13%	66%	-\$1,530	30%	\$1,460
Fourth 20%	\$98,540 to	\$168,940	\$130,800	-\$156,600	-\$1,000	-0.8%	25%	71%	-\$2,380	29%	\$2,360
Next 15%	\$168,940 to	\$345,210	\$233,300	-\$17,100	-\$160	-0.1%	3%	54%	-\$4,060	46%	\$4,370
Next 4%	\$345,210 to	\$759,520	\$499,300	-\$24,900	-\$990	-0.2%	4%	53%	-\$8,710	46%	\$7,890
Richest 1%	\$759,520 and	higher	\$1,925,000	-\$275,500	-\$40,790	-2.1%	44%	61%	-\$74,910	39%	\$11,860
ALL			\$120,800	\$ -625,300	-\$810	-0.7%	100%	71%	-\$2,080	22%	\$3,020
Bottom 60%	Less than	\$98,540	\$48,700	\$ -151,200	-\$320	-0.7%	24%	77%	-\$630	14%	\$1,230

Impacts of the House Tax Plan in 2027 in Idaho

·	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,440	\$15,400	-\$22,500	-\$110	-0.7%	3%	96%	-\$120	0%	\$0
Second 20%	\$26,440 to	\$52,220	\$40,400	-\$38,600	-\$180	-0.4%	5%	79%	-\$290	10%	\$520
Middle 20%	\$52,220 to	\$79,790	\$65,100	-\$65,000	-\$350	-0.5%	8%	74%	-\$590	21%	\$390
Fourth 20%	\$79,790 to	\$114,400	\$95,300	-\$108,400	-\$620	-0.7%	13%	79%	-\$1,000	20%	\$870
Next 15%	\$114,400 to	\$222,560	\$153,000	-\$174,200	-\$1,300	-0.8%	20%	80%	-\$2,050	19%	\$1,870
Next 4%	\$222,560 to	\$575,000	\$334,300	-\$64,900	-\$1,970	-0.6%	8%	68%	-\$4,260	32%	\$2,890
Richest 1%	\$575,000 and I	higher	\$1,676,400	-\$376,400	-\$42,400	-2.5%	44%	95%	-\$44,800	5%	\$3,750
ALL			\$90,000	\$ -850,000	-\$880	-1.0%	100%	81%	-\$1,250	14%	\$1,030
Bottom 60%	Less than	\$79,790	\$39,600	\$ -126,100	-\$210	-0.5%	15%	83%	-\$300	10%	\$440

Impacts of the House Tax Plan in 2027 in Illinois

	Income				All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$36,500	\$21,800	-\$185,800	-\$140	-0.6%	2%	88%	-\$180	3%	\$520
Second 20%	\$36,500 to	\$65,760	\$50,600	-\$281,700	-\$220	-0.4%	3%	73%	-\$530	19%	\$870
Middle 20%	\$65,760 to	\$102,990	\$83,100	-\$913,300	-\$770	-0.9%	10%	74%	-\$1,300	23%	\$830
Fourth 20%	\$102,990 to	\$170,450	\$130,900	-\$1,431,600	-\$1,220	-0.9%	16%	75%	-\$2,100	25%	\$1,420
Next 15%	\$170,450 to	\$355,880	\$234,100	-\$851,700	-\$990	-0.4%	10%	64%	-\$3,190	36%	\$2,840
Next 4%	\$355,880 to	\$887,910	\$551,700	-\$1,143,300	-\$5,340	-1.0%	13%	79%	-\$8,270	21%	\$5,620
Richest 1%	\$887,910 and	higher	\$3,583,600	-\$4,081,700	-\$73,010	-2.0%	46%	98%	-\$75,050	2%	\$8,190
ALL			\$141,000	\$ -8,889,500	-\$1,450	-1.0%	100%	76%	-\$2,340	20%	\$1,670
Bottom 60%	Less than	\$102,990	\$50,600	\$ -1,380,800	-\$360	-0.7%	16%	79%	-\$620	15%	\$820

Impacts of the House Tax Plan in 2027 in Indiana

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Income		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,160	\$20,700	-\$78,600	-\$110	-0.5%	2%	90%	-\$140	5%	\$470
Second 20%	\$36,160 to	\$63,460	\$49,500	-\$187,200	-\$270	-0.5%	4%	80%	-\$430	12%	\$610
Middle 20%	\$63,460 to	\$95,590	\$78,400	-\$402,400	-\$560	-0.7%	9%	78%	-\$960	18%	\$990
Fourth 20%	\$95,590 to	\$146,130	\$117,700	-\$786,600	-\$1,210	-1.0%	17%	83%	-\$1,670	17%	\$1,010
Next 15%	\$146,130 to	\$283,650	\$196,000	-\$959,000	-\$2,060	-1.0%	21%	81%	-\$3,100	19%	\$2,340
Next 4%	\$283,650 to	\$714,660	\$417,600	-\$528,300	-\$4,400	-1.1%	11%	80%	-\$6,340	20%	\$3,380
Richest 1%	\$714,660 and	higher	\$2,202,800	-\$1,680,900	-\$56,060	-2.5%	36%	93%	-\$60,890	6%	\$11,430
ALL			\$113,500	\$ -4,623,000	-\$1,350	-1.2%	100%	82%	-\$1,860	14%	\$1,300
Bottom 60%	Less than	\$95,590	\$49,300	\$ -668,200	-\$310	-0.6%	14%	83%	-\$490	12%	\$790

Impacts of the House Tax Plan in 2027 in Iowa

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,580	\$18,800	-\$42,800	-\$120	-0.6%	2%	88%	-\$140	1%	\$180
Second 20%	\$33,580 to	\$59,300	\$46,700	-\$115,400	-\$330	-0.7%	6%	86%	-\$410	7%	\$250
Middle 20%	\$59,300 to	\$87,080	\$72,400	-\$109,200	-\$340	-0.5%	6%	77%	-\$700	21%	\$930
Fourth 20%	\$87,080 to	\$138,880	\$110,800	-\$284,900	-\$870	-0.8%	16%	78%	-\$1,340	21%	\$860
Next 15%	\$138,880 to	\$275,620	\$180,100	-\$432,900	-\$1,960	-1.1%	24%	81%	-\$2,770	18%	\$1,650
Next 4%	\$275,620 to	\$570,990	\$348,800	-\$102,200	-\$1,810	-0.5%	6%	79%	-\$3,070	21%	\$2,860
Richest 1%	\$570,990 and	higher	\$1,463,100	-\$688,800	-\$48,520	-3.3%	39%	98%	-\$49,670	2%	\$4,020
ALL			\$97,900	\$ -1,776,300	-\$1,070	-1.1%	100%	82%	-\$1,460	13%	\$1,060
Bottom 60%	Less than	\$87,080	\$44,900	\$ -267,400	-\$260	-0.6%	15%	84%	-\$390	9%	\$730

Impacts of the House Tax Plan in 2027 in Kansas

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$35,610	\$19,600	-\$30,800	-\$100	-0.5%	1%	87%	-\$120	1%	\$120
Second 20%	\$35,610 to	\$60,790	\$49,300	-\$83,200	-\$260	-0.5%	4%	81%	-\$410	12%	\$600
Middle 20%	\$60,790 to	\$93,970	\$77,500	-\$177,200	-\$650	-0.8%	8%	86%	-\$900	12%	\$1,000
Fourth 20%	\$93,970 to	\$147,500	\$117,100	-\$279,200	-\$1,040	-0.9%	13%	83%	-\$1,520	16%	\$1,400
Next 15%	\$147,500 to	\$278,870	\$192,100	-\$351,900	-\$1,780	-0.9%	16%	78%	-\$3,120	22%	\$2,980
Next 4%	\$278,870 to	\$700,220	\$410,800	-\$265,200	-\$5,080	-1.2%	12%	83%	-\$6,640	17%	\$2,550
Richest 1%	\$700,220 and h	nigher	\$2,306,800	-\$979,300	-\$78,520	-3.4%	45%	95%	-\$83,380	5%	\$8,740
ALL			\$113,300	\$ -2,166,900	-\$1,510	-1.3%	100%	83%	-\$2,050	12%	\$1,610
Bottom 60%	Less than	\$93,970	\$47,700	\$ -291,200	-\$330	-0.7%	13%	84%	-\$460	8%	\$760

Impacts of the House Tax Plan in 2027 in Kentucky

	Income		, i		All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Incon		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$27,310		\$16,200	-\$43,700	-\$90	-0.5%	2%	83%	-\$110	2%	\$110
Second 20%			\$38,500	-\$99,300	-\$210	-0.6%	5%	77%	-\$320	9%	\$400
Middle 20%	\$49,440 to \$74,540		\$60,900	-\$126,200	-\$290	-0.5%	6%	76%	-\$650	16%	\$1,250
Fourth 20%	\$74,540 to	\$120,460	\$94,800	-\$247,700	-\$550	-0.6%	12%	75%	-\$1,000	20%	\$1,020
Next 15%	\$120,460 to	\$226,410	\$158,100	-\$479,400	-\$1,590	-1.0%	24%	78%	-\$2,450	21%	\$1,620
Next 4%	\$226,410 to	\$547,480	\$327,300	-\$224,800	-\$2,730	-0.8%	11%	73%	-\$4,970	26%	\$3,380
Richest 1%	\$547,480 and	higher	\$1,559,000	-\$811,800	-\$41,410	-2.7%	40%	89%	-\$46,780	11%	\$2,580
ALL			\$88,300	\$ -2,033,000	-\$900	-1.0%	100%	78%	-\$1,370	13%	\$1,270
Bottom 60%	Less than	\$74,540	\$37,500	\$ -269,200	-\$190	-0.5%	13%	79%	-\$340	9%	\$870

Impacts of the House Tax Plan in 2027 in Louisiana

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Average Income Range Income		-	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,920		\$14,200	-\$43,500	-\$90	-0.6%	2%	92%	-\$110	1%	\$800
Second 20%	\$22,920 to \$45,990		\$34,200	-\$73,300	-\$150	-0.4%	3%	77%	-\$250	10%	\$410
Middle 20%	\$45,990 to \$67,110		\$56,700	-\$75,500	-\$160	-0.3%	3%	74%	-\$490	20%	\$1,010
Fourth 20%	\$67,110 to	\$112,730	\$86,600	-\$241,000	-\$550	-0.6%	10%	77%	-\$1,020	20%	\$1,160
Next 15%	\$112,730 to	\$224,070	\$151,900	-\$538,300	-\$1,810	-1.2%	22%	82%	-\$2,530	16%	\$1,650
Next 4%	\$224,070 to	\$562,600	\$317,100	-\$290,800	-\$3,410	-1.1%	12%	77%	-\$5,210	22%	\$2,660
Richest 1%	\$562,600 and	higher	\$1,353,500	-\$1,184,800	-\$60,090	-4.4%	48%	86%	-\$70,920	14%	\$4,750
ALL			\$80,500	\$ -2,447,300	-\$1,060	-1.3%	100%	80%	-\$1,520	13%	\$1,190
Bottom 60%	Less than	\$67,110	\$34,700	\$ -192,300	-\$130	-0.4%	8%	81%	-\$270	10%	\$800

Impacts of the House Tax Plan in 2027 in Maine

	Income			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$34	1,830 \$19,800	-\$15,900	-\$100	-0.5%	2%	81%	-\$150	7%	\$360
Second 20%	\$34,830 to \$59	9,650 \$47,400	-\$38,200	-\$270	-0.6%	5%	71%	-\$470	14%	\$460
Middle 20%	\$59,650 to \$93	3,340 \$74,100	-\$95,800	-\$610	-0.8%	13%	70%	-\$1,040	18%	\$680
Fourth 20%	\$93,340 to \$14	17,140 \$116,600	-\$134,500	-\$950	-0.8%	19%	74%	-\$1,580	22%	\$1,060
Next 15%	\$147,140 to \$27	77,340 \$194,700	-\$145,500	-\$1,450	-0.7%	20%	74%	-\$2,890	26%	\$2,630
Next 4%	\$277,340 to \$67	70,470 \$410,400	-\$92,800	-\$3,630	-0.9%	13%	71%	-\$6,450	29%	\$3,250
Richest 1%	\$670,470 and high	ner \$1,755,700	-\$201,500	-\$32,760	-1.9%	28%	82%	-\$44,960	18%	\$21,840
ALL		\$106,700	\$ -724,300	-\$980	-0.9%	100%	74%	-\$1,650	17%	\$1,460
Bottom 60%	Less than \$93	3,340 \$47,000	\$ -149,900	-\$330	-0.7%	21%	74%	-\$530	13%	\$540

Impacts of the House Tax Plan in 2027 in Maryland

	Income	· ·			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,690	\$21,000	-\$86,200	-\$120	-0.6%	5%	86%	-\$160	2%	\$560
Second 20%	\$38,690 to	\$67,900	\$53,100	-\$10,000	-\$10	-0.0%	1%	62%	-\$590	32%	\$1,090
Middle 20%	\$67,900 to \$106,430		\$84,900	-\$246,200	-\$380	-0.5%	14%	66%	-\$1,240	33%	\$1,320
Fourth 20%	\$106,430 to \$180,230		\$139,200	-\$179,700	-\$280	-0.2%	10%	61%	-\$1,970	38%	\$2,390
Next 15%	\$180,230 to	\$368,700	\$249,600	\$757,100	\$1,690	0.7%	-43%	38%	-\$3,190	62%	\$4,700
Next 4%	\$368,700 to	\$910,710	\$547,100	-\$361,000	-\$3,060	-0.6%	21%	69%	-\$7,400	31%	\$6,480
Richest 1%	\$910,710 and	higher	\$2,545,500	-\$1,626,100	-\$59,940	-2.4%	93%	95%	-\$63,250	4%	\$7,310
ALL			\$133,900	\$ -1,752,400	-\$530	-0.4%	100%	65%	-\$2,070	31%	\$2,640
Bottom 60%	Less than	\$106,430	\$52,000	\$ -342,400	-\$170	-0.3%	20%	71%	-\$600	22%	\$1,180

Impacts of the House Tax Plan in 2027 in Massachusetts

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,290	\$22,800	-\$74,300	-\$90	-0.4%	1%	72%	-\$150	5%	\$250
Second 20%	\$38,290 to	\$70,430	\$53,600	-\$285,100	-\$350	-0.7%	5%	73%	-\$640	16%	\$710
Middle 20%	\$70,430 to \$119,580		\$93,900	-\$850,000	-\$1,090	-1.2%	14%	83%	-\$1,570	15%	\$1,380
Fourth 20%	\$119,580 to \$206,160		\$155,800	-\$481,100	-\$650	-0.4%	8%	65%	-\$2,470	35%	\$2,750
Next 15%	\$206,160 to	\$454,840	\$287,500	-\$259,800	-\$500	-0.2%	4%	58%	-\$3,750	42%	\$3,980
Next 4%	\$454,840 to	\$1,209,880	\$682,000	-\$851,600	-\$6,180	-0.9%	14%	70%	-\$11,780	30%	\$6,850
Richest 1%	\$1,209,880 and	higher	\$3,906,500	-\$3,367,600	-\$94,230	-2.4%	55%	58%	-\$165,800	42%	\$3,070
ALL			\$163,700	\$ -6,169,900	-\$1,590	-1.0%	100%	71%	-\$3,040	21%	\$2,650
Bottom 60%	Less than	\$119,580	\$56,200	\$ -1,209,400	-\$500	-0.9%	20%	76%	-\$810	12%	\$910

Impacts of the House Tax Plan in 2027 in Michigan

•	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$34,160	\$19,900	-\$105,200	-\$100	-0.5%	1%	86%	-\$120	2%	\$220
Second 20%	\$34,160 to \$63,390		\$48,000	-\$215,900	-\$200	-0.4%	3%	73%	-\$390	16%	\$530
Middle 20%	\$63,390 to \$99,770		\$79,700	-\$601,500	-\$590	-0.7%	8%	78%	-\$1,000	18%	\$1,040
Fourth 20%	\$99,770 to			-\$1,222,100	-\$1,210	-1.0%	16%	81%	-\$1,800	19%	\$1,250
Next 15%	\$159,850 to	\$310,810	\$209,700	-\$966,300	-\$1,420	-0.7%	13%	73%	-\$2,750	27%	\$2,200
Next 4%	\$310,810 to	\$698,540	\$449,600	-\$847,900	-\$4,800	-1.1%	11%	79%	-\$6,780	20%	\$2,840
Richest 1%	\$698,540 and	higher	\$2,235,300	-\$3,451,800	-\$77,380	-3.5%	47%	95%	-\$81,730	5%	\$7,380
ALL			\$116,300	\$ -7,411,200	-\$1,430	-1.2%	100%	78%	-\$2,090	15%	\$1,320
Bottom 60%	Less than	\$99,770	\$48,600	\$ -922,600	-\$290	-0.6%	12%	79%	-\$490	12%	\$760

Impacts of the House Tax Plan in 2027 in Minnesota

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Average Income Range Income		_	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$37,600	\$20,900	-\$77,500	-\$120	-0.6%	3%	91%	-\$140	1%	\$650
Second 20%	\$37,600 to \$63,320		\$50,500	-\$166,000	-\$270	-0.5%	5%	83%	-\$490	13%	\$1,020
Middle 20%	\$63,320 to \$99,710		\$80,000	-\$284,600	-\$470	-0.6%	9%	73%	-\$980	26%	\$960
Fourth 20%	\$99,710 to	\$153,800	\$123,600	-\$531,700	-\$910	-0.7%	17%	75%	-\$1,630	25%	\$1,260
Next 15%	\$153,800 to	\$316,870	\$209,900	-\$291,800	-\$700	-0.3%	10%	62%	-\$2,520	38%	\$2,300
Next 4%	\$316,870 to	\$798,030	\$485,700	-\$517,800	-\$5,120	-1.1%	17%	82%	-\$7,080	18%	\$3,520
Richest 1%	\$798,030 and I	higher	\$2,970,400	-\$1,197,200	-\$40,780	-1.4%	39%	95%	-\$43,450	5%	\$9,230
ALL			\$128,100	\$ -3,066,600	-\$1,010	-0.8%	100%	78%	-\$1,650	19%	\$1,520
Bottom 60%	Less than	\$99,710	\$49,700	\$ -528,100	-\$280	-0.6%	17%	82%	-\$490	13%	\$970

Impacts of the House Tax Plan in 2027 in Mississippi

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike
Income Group	Income Ran	ige	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$25,380		\$16,600	-\$39,500	-\$120	-0.7%	3%	88%	-\$150	3%	\$420
Second 20%	\$25,380 to \$45,570		\$34,900	-\$32,700	-\$110	-0.3%	2%	69%	-\$290	14%	\$630
Middle 20%	\$45,570 to \$73,050		\$58,600	-\$70,500	-\$240	-0.4%	5%	66%	-\$610	21%	\$760
Fourth 20%	\$73,050 to	\$122,710	\$95,600	-\$200,600	-\$710	-0.7%	14%	71%	-\$1,500	24%	\$1,480
Next 15%	\$122,710 to	\$246,100	\$167,200	-\$353,100	-\$1,710	-1.0%	25%	79%	-\$2,550	19%	\$1,620
Next 4%	\$246,100 to	\$517,490	\$321,300	-\$152,300	-\$3,190	-1.0%	11%	78%	-\$4,870	21%	\$2,900
Richest 1%	\$517,490 and	higher	\$1,489,700	-\$542,500	-\$38,560	-2.6%	39%	81%	-\$48,190	19%	\$3,010
ALL			\$88,400	\$ -1,391,400	-\$940	-1.1%	100%	74%	-\$1,520	16%	\$1,200
Bottom 60%	Less than	\$73,050	\$36,000	\$ -142,700	-\$160	-0.4%	10%	75%	-\$320	12%	\$690

Impacts of the House Tax Plan in 2027 in Missouri

·	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$32,290		\$19,000	-\$73,800	-\$100	-0.5%	2%	83%	-\$130	1%	\$280
Second 20%	\$32,290 to \$55,790		\$43,300	-\$108,100	-\$170	-0.4%	3%	73%	-\$380	12%	\$860
Middle 20%	\$55,790 to \$87,110		\$71,000	-\$307,800	-\$470	-0.7%	8%	74%	-\$830	21%	\$690
Fourth 20%	\$87,110 to	\$141,380	\$110,800	-\$590,900	-\$990	-0.9%	15%	82%	-\$1,490	17%	\$1,430
Next 15%	\$141,380 to	\$276,350	\$191,600	-\$778,900	-\$1,730	-0.9%	19%	76%	-\$2,870	23%	\$2,040
Next 4%	\$276,350 to	\$668,930	\$402,800	-\$441,800	-\$4,000	-1.0%	11%	76%	-\$6,250	22%	\$3,450
Richest 1%	\$668,930 and	higher	\$2,106,100	-\$1,736,600	-\$57,780	-2.7%	43%	89%	-\$66,020	11%	\$8,030
ALL			\$107,700	\$ -4,038,200	-\$1,250	-1.2%	100%	78%	-\$1,860	14%	\$1,380
Bottom 60%	Less than	\$87,110	\$43,800	\$ -489,700	-\$240	-0.6%	12%	77%	-\$420	11%	\$740

Impacts of the House Tax Plan in 2027 in Montana

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Rai	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,540	\$13,600	-\$6,700	-\$50	-0.4%	1%	84%	-\$70	3%	\$190
Second 20%	\$24,540 to	\$42,900	\$34,700	-\$14,500	-\$110	-0.3%	2%	78%	-\$250	9%	\$910
Middle 20%	\$42,900 to \$69,860		\$55,900	-\$24,300	-\$200	-0.4%	4%	81%	-\$430	15%	\$1,020
Fourth 20%	\$69,860 to	\$115,020	\$91,100	-\$59,900	-\$530	-0.6%	10%	74%	-\$1,040	24%	\$1,010
Next 15%	\$115,020 to	\$220,840	\$151,800	-\$114,000	-\$1,320	-0.9%	19%	76%	-\$2,180	23%	\$1,490
Next 4%	\$220,840 to	\$552,260	\$333,400	-\$85,100	-\$3,810	-1.1%	14%	78%	-\$5,600	21%	\$2,590
Richest 1%	\$552,260 and	higher	\$1,842,500	-\$288,300	-\$50,890	-2.8%	49%	91%	-\$57,780	9%	\$20,530
ALL			\$88,500	\$ -592,800	-\$970	-1.1%	100%	79%	-\$1,450	14%	\$1,270
Bottom 60%	Less than	\$69,860	\$34,600	\$ -45,500	-\$120	-0.3%	8%	81%	-\$250	9%	\$880

Impacts of the House Tax Plan in 2027 in Nebraska

	Income				All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Rang	e	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$	34,480	\$18,900	-\$29,400	-\$140	-0.7%	2%	91%	-\$150	1%	\$90
Second 20%	\$34,480 to \$57,390		\$45,400	-\$77,700	-\$350	-0.8%	6%	88%	-\$440	6%	\$460
Middle 20%	\$57,390 to \$89,770		\$72,500	-\$94,300	-\$460	-0.6%	8%	79%	-\$800	18%	\$990
Fourth 20%	\$89,770 to \$	136,640	\$108,400	-\$157,800	-\$820	-0.8%	13%	72%	-\$1,470	27%	\$890
Next 15%	\$136,640 to \$	267,360	\$178,800	-\$249,300	-\$1,690	-0.9%	20%	76%	-\$2,790	23%	\$1,850
Next 4%	\$267,360 to \$	710,390	\$381,700	-\$128,800	-\$3,490	-0.9%	10%	68%	-\$6,350	32%	\$2,570
Richest 1%	\$710,390 and hi	igher	\$1,941,400	-\$507,000	-\$60,860	-3.1%	41%	98%	-\$63,580	2%	\$58,120
ALL			\$103,800	\$ -1,244,500	-\$1,210	-1.2%	100%	81%	-\$1,720	15%	\$1,270
Bottom 60%	Less than \$	89,770	\$45,400	\$ -201,400	-\$320	-0.7%	16%	86%	-\$440	9%	\$800

Impacts of the House Tax Plan in 2027 in Nevada

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ran	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,660	\$21,700	-\$44,700	-\$120	-0.6%	1%	96%	-\$150	3%	\$840
Second 20%	\$32,660 to \$59,650		\$46,500	-\$130,500	-\$350	-0.8%	3%	81%	-\$560	18%	\$590
Middle 20%	\$59,650 to	\$96,810	\$77,100	-\$212,700	-\$660	-0.9%	5%	88%	-\$840	11%	\$800
Fourth 20%	\$96,810 to	\$153,770	\$120,900	-\$495,300	-\$1,440	-1.2%	12%	86%	-\$1,790	14%	\$720
Next 15%	\$153,770 to	\$304,470	\$209,800	-\$608,900	-\$2,570	-1.2%	15%	82%	-\$3,530	18%	\$1,890
Next 4%	\$304,470 to	\$889,960	\$476,200	-\$363,500	-\$5,710	-1.2%	9%	78%	-\$8,390	21%	\$4,060
Richest 1%	\$889,960 and	higher	\$3,843,500	-\$2,341,000	-\$152,110	-4.0%	56%	99%	-\$153,940	1%	\$7,220
ALL			\$131,600	\$ -4,196,800	-\$2,390	-1.8%	100%	87%	-\$2,910	12%	\$1,140
Bottom 60%	Less than	\$96,810	\$47,100	\$ -387,900	-\$360	-0.8%	9%	89%	-\$490	11%	\$680

Impacts of the House Tax Plan in 2027 in New Hampshire

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	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike		
Income Group	Income Range Less than \$48,940		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$		
Poorest 20%	Less than	\$48,940	\$31,700	-\$40,700	-\$250	-0.8%	3%	85%	-\$320	13%	\$200		
Second 20%	\$48,940 to	\$79,620	\$64,900	-\$80,300	-\$530	-0.8%	6%	81%	-\$890	15%	\$1,190		
Middle 20%	\$79,620 to	\$127,190	\$102,700	-\$131,100	-\$950	-0.9%	10%	77%	-\$1,440	20%	\$810		
Fourth 20%	\$127,190 to	\$204,530	\$157,100	-\$288,300	-\$1,960	-1.2%	22%	82%	-\$2,720	18%	\$1,550		
Next 15%	\$204,530 to	\$400,480	\$268,700	-\$192,400	-\$1,880	-0.7%	14%	76%	-\$3,700	24%	\$3,760		
Next 4%	\$400,480 to	\$854,970	\$555,700	-\$156,800	-\$5,900	-1.1%	12%	85%	-\$8,720	15%	\$10,510		
Richest 1%	\$854,970 and	l higher	\$2,554,300	-\$438,300	-\$74,870	-2.9%	33%	95%	-\$79,240	5%	\$6,590		
ALL			\$147,400	\$ -1,328,000	-\$1,790	-1.2%	100%	81%	-\$2,590	17%	\$1,820		
Bottom 60%	Less than	\$127,190	\$64,200	\$ -252,100	-\$560	-0.9%	19%	81%	-\$830	16%	\$750		

Impacts of the House Tax Plan in 2027 in New Jersey

	Income		·		All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,900	\$21,600	-\$93,100	-\$100	-0.4%	3%	81%	-\$140	7%	\$310
Second 20%	\$36,900 to	\$68,330	\$51,600	-\$263,300	-\$280	-0.5%	8%	69%	-\$570	22%	\$530
Middle 20%	\$68,330 to	\$111,120	\$87,500	-\$580,300	-\$610	-0.7%	17%	71%	-\$1,270	27%	\$1,130
Fourth 20%	\$111,120 to	\$188,540	\$145,300	-\$365,100	-\$420	-0.3%	11%	61%	-\$2,130	39%	\$2,290
Next 15%	\$188,540 to	\$440,220	\$266,700	\$51,400	\$80	0.0%	-2%	50%	-\$3,590	50%	\$3,720
Next 4%	\$440,220 to	\$1,412,880	\$659,300	-\$968,900	-\$5,660	-0.9%	29%	79%	-\$8,730	21%	\$5,890
Richest 1%	\$1,412,880 and	higher	\$3,808,700	-\$1,134,600	-\$25,010	-0.7%	34%	52%	-\$55,840	48%	\$8,790
ALL			\$158,300	\$ -3,354,100	-\$730	-0.5%	100%	68%	-\$1,950	27%	\$2,220
Bottom 60%	Less than	\$111,120	\$53,400	\$ -936,700	-\$320	-0.6%	28%	74%	-\$640	18%	\$790

Impacts of the House Tax Plan in 2027 in New Mexico

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Income		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$25,230	\$15,400	-\$21,500	-\$110	-0.7%	2%	95%	-\$120	1%	\$240
Second 20%	\$25,230 to \$47,730 \$37,600		\$37,600	-\$43,600	-\$230	-0.6%	4%	86%	-\$290	6%	\$450
Middle 20%	\$47,730 to	\$73,570	\$59,000	-\$68,300	-\$370	-0.6%	7%	79%	-\$610	16%	\$670
Fourth 20%	\$73,570 to	\$127,680	\$97,200	-\$169,900	-\$880	-0.9%	17%	83%	-\$1,260	15%	\$1,180
Next 15%	\$127,680 to	\$249,640	\$169,200	-\$241,400	-\$1,950	-1.2%	24%	80%	-\$2,920	18%	\$2,220
Next 4%	\$249,640 to	\$513,930	\$331,600	-\$90,100	-\$2,620	-0.8%	9%	79%	-\$4,350	20%	\$4,100
Richest 1%	\$513,930 and h	nigher	\$1,411,100	-\$372,600	-\$42,280	-3.0%	37%	96%	-\$44,450	4%	\$5,420
ALL			\$90,000	\$ -1,007,500	-\$1,070	-1.2%	100%	85%	-\$1,430	11%	\$1,360
Bottom 60%	Less than	\$73,570	\$36,700	\$ –133,400	-\$230	-0.6%	13%	87%	-\$320	8%	\$590

Impacts of the House Tax Plan in 2027 in New York

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Inco		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,490	\$18,900	-\$203,600	-\$90	-0.5%	3%	76%	-\$140	3%	\$330
Second 20%	\$32,490 to	\$56,290	\$43,600	-\$291,600	-\$130	-0.3%	5%	70%	-\$360	19%	\$610
Middle 20%	\$56,290 to	\$91,120	\$72,000	-\$732,700	-\$360	-0.5%	12%	72%	-\$940	25%	\$1,280
Fourth 20%	\$91,120 to	\$161,000	\$121,700	-\$984,400	-\$480	-0.4%	16%	65%	-\$1,890	34%	\$2,220
Next 15%	\$161,000 to	\$364,300	\$227,000	-\$115,000	-\$80	-0.0%	2%	55%	-\$3,290	45%	\$3,810
Next 4%	\$364,300 to	\$1,142,360	\$607,400	-\$1,272,900	-\$3,210	-0.5%	20%	70%	-\$9,200	30%	\$10,990
Richest 1%	\$1,142,360 and	higher	\$4,425,000	-\$2,615,800	-\$34,130	-0.8%	42%	41%	-\$165,090	59%	\$55,920
ALL			\$137,000	\$ -6,216,500	-\$600	-0.4%	100%	68%	-\$2,100	24%	\$3,510
Bottom 60%	Less than	\$91,120	\$44,300	\$ -1,227,900	-\$190	-0.4%	20%	72%	-\$460	16%	\$930

Impacts of the House Tax Plan in 2027 in North Carolina

·	Income				All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range In		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,760	\$18,100	-\$107,200	-\$90	-0.5%	2%	80%	-\$120	3%	\$300
Second 20%	\$29,760 to \$48,600		\$38,500	-\$233,300	-\$200	-0.5%	4%	70%	-\$390	14%	\$490
Middle 20%	\$48,600 to	\$82,510	\$63,700	-\$412,800	-\$360	-0.6%	7%	73%	-\$660	20%	\$630
Fourth 20%	\$82,510 to	\$135,230	\$105,800	-\$820,200	-\$740	-0.7%	15%	74%	-\$1,380	24%	\$1,210
Next 15%	\$135,230 to	\$289,780	\$189,100	-\$855,700	-\$1,060	-0.6%	15%	71%	-\$2,470	28%	\$2,420
Next 4%	\$289,780 to	\$668,620	\$422,800	-\$733,800	-\$3,600	-0.9%	13%	73%	-\$6,380	26%	\$4,040
Richest 1%	\$668,620 and	higher	\$2,132,200	-\$2,431,400	-\$47,880	-2.2%	43%	88%	-\$55,030	12%	\$5,340
ALL			\$104,400	\$ -5,597,900	-\$970	-0.9%	100%	74%	-\$1,630	17%	\$1,370
Bottom 60%	Less than	\$82,510	\$39,500	\$ -753,300	-\$210	-0.5%	13%	74%	-\$380	12%	\$550

Impacts of the House Tax Plan in 2027 in North Dakota

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ran	ige	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,040	\$17,900	-\$6,100	-\$60	-0.3%	1%	81%	-\$110	8%	\$380
Second 20%	\$26,040 to	\$40,530	\$33,800	-\$11,300	-\$190	-0.6%	3%	88%	-\$230	6%	\$150
Middle 20%	\$40,530 to	\$73,260	\$57,400	-\$27,700	-\$320	-0.6%	7%	85%	-\$430	12%	\$400
Fourth 20%	\$73,260 to	\$105,850	\$85,600	-\$50,300	-\$680	-0.8%	12%	85%	-\$850	13%	\$320
Next 15%	\$105,850 to	\$199,510	\$135,900	-\$85,100	-\$1,620	-1.2%	20%	83%	-\$2,070	17%	\$520
Next 4%	\$199,510 to	\$524,730	\$284,800	-\$49,300	-\$3,680	-1.3%	12%	90%	-\$4,340	8%	\$2,450
Richest 1%	\$524,730 and	higher	\$1,207,500	-\$190,800	-\$52,360	-4.3%	45%	92%	-\$57,020	8%	\$3,290
ALL			\$77,500	\$ -420,600	-\$1,070	-1.4%	100%	84%	-\$1,330	11%	\$450
Bottom 60%	Less than	\$73,260	\$35,600	\$ -45,100	-\$180	-0.5%	11%	84%	-\$260	9%	\$350

Impacts of the House Tax Plan in 2027 in Ohio

·	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,410	\$18,700	-\$113,200	-\$80	-0.5%	1%	79%	-\$120	3%	\$430
Second 20%	\$32,410 to	\$55,590	\$43,400	-\$279,800	-\$220	-0.5%	4%	75%	-\$400	15%	\$540
Middle 20%	\$55,590 to	\$83,750	\$69,000	-\$694,000	-\$550	-0.8%	9%	80%	-\$870	16%	\$920
Fourth 20%	\$83,750 to	\$132,850	\$105,000	-\$923,600	-\$800	-0.8%	12%	77%	-\$1,360	23%	\$1,070
Next 15%	\$132,850 to	\$265,510	\$177,800	-\$1,614,800	-\$1,840	-1.0%	21%	76%	-\$3,030	24%	\$1,890
Next 4%	\$265,510 to	\$658,800	\$393,800	-\$984,300	-\$4,610	-1.2%	13%	78%	-\$6,840	22%	\$3,290
Richest 1%	\$658,800 and	higher	\$2,042,000	-\$3,111,100	-\$55,560	-2.7%	40%	95%	-\$58,830	5%	\$5,240
ALL			\$102,900	\$ -7,721,000	-\$1,230	-1.2%	100%	78%	-\$1,830	15%	\$1,200
Bottom 60%	Less than	\$83,750	\$43,300	\$ -1,087,000	-\$280	-0.6%	14%	78%	-\$460	11%	\$710

Impacts of the House Tax Plan in 2027 in Oklahoma

	Income			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Incom		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$22,590	\$14,000	-\$31,700	-\$80	-0.6%	2%	84%	-\$100	1%	\$570
Second 20%	\$22,590 to \$37,170 \$29,800		-\$42,800	-\$110	-0.4%	3%	77%	-\$200	7%	\$640
Middle 20%	\$37,170 to \$59,300	\$47,000	-\$58,500	-\$170	-0.4%	3%	77%	-\$330	17%	\$530
Fourth 20%	\$59,300 to \$95,270	\$76,200	-\$187,600	-\$480	-0.6%	11%	76%	-\$790	20%	\$670
Next 15%	\$95,270 to \$196,390	\$132,400	-\$419,800	-\$1,600	-1.2%	25%	86%	-\$1,980	11%	\$820
Next 4%	\$196,390 to \$505,040	\$287,800	-\$167,700	-\$2,420	-0.8%	10%	75%	-\$3,920	19%	\$2,750
Richest 1%	\$505,040 and higher	\$1,226,900	-\$787,900	-\$47,950	-3.9%	46%	97%	-\$49,240	2%	\$1,780
ALL		\$72,600	\$ -1,696,200	-\$890	-1.2%	100%	80%	-\$1,220	11%	\$780
Bottom 60%	Less than \$59,300	\$29,500	\$ -133,000	-\$120	-0.4%	8%	80%	-\$200	8%	\$570

Impacts of the House Tax Plan in 2027 in Oregon

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	ange	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,700	\$19,900	-\$47,000	-\$90	-0.4%	3%	82%	-\$120	3%	\$390
Second 20%	\$32,700 to	\$57,160	\$45,000	-\$114,100	-\$210	-0.5%	6%	78%	-\$340	13%	\$380
Middle 20%	\$57,160 to	\$93,860	\$74,000	-\$226,400	-\$450	-0.6%	12%	72%	-\$850	23%	\$700
Fourth 20%	\$93,860 to	\$155,460	\$119,900	-\$334,700	-\$670	-0.6%	18%	67%	-\$1,590	32%	\$1,260
Next 15%	\$155,460 to	\$317,420	\$213,300	-\$142,700	-\$400	-0.2%	8%	59%	-\$2,870	40%	\$3,190
Next 4%	\$317,420 to	\$791,800	\$477,300	-\$224,100	-\$2,550	-0.5%	12%	62%	-\$7,120	37%	\$4,970
Richest 1%	\$791,800 and	higher	\$2,338,000	-\$783,500	-\$34,650	-1.5%	42%	96%	-\$36,620	4%	\$8,030
ALL			\$117,500	\$ -1,872,600	-\$730	-0.6%	100%	73%	-\$1,510	21%	\$1,740
Bottom 60%	Less than	\$93,860	\$45,400	\$ -387,500	-\$240	-0.5%	21%	78%	-\$410	13%	\$560

Impacts of the House Tax Plan in 2027 in Pennsylvania

·	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Rai	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,400	\$19,400	-\$155,100	-\$110	-0.6%	2%	81%	-\$140	2%	\$280
Second 20%	\$33,400 to	\$59,850	\$46,200	-\$330,900	-\$230	-0.5%	4%	76%	-\$380	13%	\$450
Middle 20%	\$59,850 to	\$93,260	\$75,300	-\$758,700	-\$540	-0.7%	9%	79%	-\$910	19%	\$930
Fourth 20%	\$93,260 to	\$148,380	\$116,100	-\$1,083,500	-\$870	-0.8%	13%	80%	-\$1,600	19%	\$2,160
Next 15%	\$148,380 to	\$303,300	\$201,900	-\$1,339,500	-\$1,450	-0.7%	16%	73%	-\$3,000	27%	\$2,780
Next 4%	\$303,300 to	\$753,590	\$461,700	-\$1,142,200	-\$4,620	-1.0%	13%	78%	-\$7,470	22%	\$5,360
Richest 1%	\$753,590 and	higher	\$2,454,400	-\$3,775,000	-\$66,120	-2.7%	44%	97%	-\$68,590	3%	\$6,620
ALL			\$115,300	\$ -8,585,300	-\$1,260	-1.1%	100%	78%	-\$1,960	15%	\$1,810
Bottom 60%	Less than	\$93,260	\$46,900	\$ -1,244,700	-\$290	-0.6%	14%	79%	-\$470	11%	\$700

Impacts of the House Tax Plan in 2027 in Rhode Island

impacts of the	mpacts of the House Tax Plan in 2027 in knode Island													
	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike			
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$				
Poorest 20%	Less than	\$32,240	\$17,600	-\$13,600	-\$110	-0.6%	2%	79%	-\$140	4%	\$10			
Second 20%	\$32,240 to	\$56,560	\$43,600	-\$23,800	-\$190	-0.4%	4%	71%	-\$440	12%	\$1,060			
Middle 20%	\$56,560 to	\$97,970	\$76,500	-\$76,900	-\$680	-0.9%	14%	80%	-\$980	15%	\$720			
Fourth 20%	\$97,970 to	\$158,370	\$123,500	-\$82,700	-\$760	-0.6%	15%	66%	-\$1,930	33%	\$1,560			
Next 15%	\$158,370 to	\$302,550	\$216,900	-\$42,400	-\$530	-0.2%	8%	61%	-\$2,680	39%	\$2,860			
Next 4%	\$302,550 to	\$682,320	\$428,500	-\$70,100	-\$3,680	-0.9%	13%	74%	-\$6,660	26%	\$4,800			
Richest 1%	\$682,320 and	higher	\$2,131,400	-\$236,200	-\$45,110	-2.1%	43%	89%	-\$51,960	11%	\$8,260			
ALL			\$115,200	\$ -545,700	-\$940	-0.8%	100%	72%	-\$1,790	19%	\$1,830			
Bottom 60%	Less than	\$97.970	\$45,400	\$ -114.300	-\$320	-0.7%	21%	77%	-\$520	10%	\$750			

Impacts of the House Tax Plan in 2027 in South Carolina

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Ra	nge	Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$30,380	\$19,400	-\$72,700	-\$110	-0.6%	3%	85%	-\$140	3%	\$150
Second 20%	\$30,380 to	\$52,170	\$41,000	-\$141,200	-\$250	-0.6%	5%	76%	-\$380	8%	\$540
Middle 20%	\$52,170 to	\$83,140	\$66,000	-\$201,700	-\$370	-0.6%	7%	74%	-\$640	19%	\$530
Fourth 20%	\$83,140 to	\$133,400	\$105,100	-\$325,300	-\$550	-0.5%	11%	79%	-\$1,280	19%	\$2,410
Next 15%	\$133,400 to	\$276,080	\$183,500	-\$453,000	-\$1,230	-0.7%	16%	68%	-\$2,760	29%	\$2,230
Next 4%	\$276,080 to	\$650,830	\$406,100	-\$336,800	-\$3,500	-0.9%	12%	79%	-\$5,880	20%	\$5,740
Richest 1%	\$650,830 and	higher	\$1,529,100	-\$1,321,600	-\$53,130	-3.5%	46%	90%	-\$61,090	10%	\$18,270
ALL			\$97,200	\$ -2,852,400	-\$1,000	-1.0%	100%	77%	-\$1,630	14%	\$1,820
Bottom 60%	Less than	\$83,140	\$40,900	\$ -415,600	-\$240	-0.6%	15%	79%	-\$360	10%	\$500

Impacts of the House Tax Plan in 2027 in South Dakota

	Income			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike		
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$28,530	\$18,000	-\$8,600	-\$80	-0.5%	1%	90%	-\$90	0%	\$30
Second 20%	\$28,530 to	\$45,980	\$36,100	-\$22,100	-\$240	-0.7%	3%	90%	-\$280	4%	\$400
Middle 20%	\$45,980 to	\$71,970	\$58,600	-\$30,600	-\$300	-0.5%	4%	82%	-\$450	16%	\$410
Fourth 20%	\$71,970 to	\$112,420	\$88,300	-\$55,300	-\$630	-0.7%	7%	78%	-\$1,090	21%	\$1,060
Next 15%	\$112,420 to	\$239,750	\$152,900	-\$146,200	-\$2,050	-1.3%	18%	96%	-\$2,190	3%	\$1,500
Next 4%	\$239,750 to	\$602,460	\$366,600	-\$80,900	-\$5,530	-1.5%	10%	88%	-\$6,580	10%	\$2,780
Richest 1%	\$602,460 and	higher	\$1,770,700	-\$453,600	-\$101,570	-5.7%	57%	99%	-\$102,980	1%	\$78,420
ALL			\$89,800	\$ -797,400	-\$1,660	-1.9%	100%	87%	-\$2,000	9%	\$900
Bottom 60%	Less than	\$71,970	\$37,300	\$ -61,300	-\$210	-0.5%	8%	87%	-\$270	7%	\$400

Impacts of the House Tax Plan in 2027 in Tennessee

•	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$30,220	\$18,000	-\$82,800	-\$110	-0.6%	2%	88%	-\$130	3%	\$230
Second 20%	\$30,220 to	\$52,590	\$41,800	-\$175,600	-\$230	-0.5%	4%	73%	-\$370	12%	\$360
Middle 20%	\$52,590 to	\$79,390	\$65,400	-\$262,500	-\$370	-0.6%	6%	75%	-\$740	19%	\$950
Fourth 20%	\$79,390 to	\$131,700	\$103,300	-\$659,900	-\$920	-0.9%	14%	82%	-\$1,340	15%	\$1,190
Next 15%	\$131,700 to	\$259,770	\$175,000	-\$1,190,000	-\$2,410	-1.4%	25%	85%	-\$3,040	13%	\$1,380
Next 4%	\$259,770 to	\$682,670	\$404,900	-\$616,000	-\$4,680	-1.2%	13%	83%	-\$6,540	16%	\$4,870
Richest 1%	\$682,670 and	higher	\$2,494,300	-\$1,734,800	-\$61,030	-2.4%	37%	97%	-\$63,230	3%	\$7,920
ALL			\$102,700	\$ -4,721,900	-\$1,290	-1.3%	100%	81%	-\$1,760	12%	\$1,110
Bottom 60%	Less than	\$79,390	\$40,900	\$ -520,900	-\$230	-0.6%	11%	79%	-\$380	11%	\$670

Impacts of the House Tax Plan in 2027 in Texas

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$26,810	\$16,200	-\$360,700	-\$110	-0.7%	2%	96%	-\$130	2%	\$510
Second 20%	\$26,810 to	\$46,700	\$36,100	-\$673,400	-\$200	-0.6%	3%	80%	-\$340	16%	\$420
Middle 20%	\$46,700 to	\$75,180	\$59,900	-\$758,500	-\$250	-0.4%	3%	72%	-\$610	23%	\$840
Fourth 20%	\$75,180 to	\$126,520	\$97,000	-\$2,295,800	-\$800	-0.8%	10%	81%	-\$1,250	17%	\$1,260
Next 15%	\$126,520 to	\$273,570	\$175,100	-\$4,850,300	-\$2,260	-1.3%	20%	88%	-\$2,860	11%	\$2,150
Next 4%	\$273,570 to	\$732,110	\$402,400	-\$3,035,100	-\$5,540	-1.4%	13%	88%	-\$6,630	11%	\$2,450
Richest 1%	\$732,110 and	higher	\$1,952,200	-\$12,048,100	-\$86,070	-4.4%	50%	92%	-\$94,290	8%	\$3,890
ALL			\$98,000	\$ -24,022,500	-\$1,570	-1.6%	100%	83%	-\$2,050	13%	\$1,050
Bottom 60%	Less than	\$75,180	\$36,900	\$ -1,792,600	-\$190	-0.5%	7%	83%	-\$330	13%	\$650

Impacts of the House Tax Plan in 2027 in Utah

	Income	!			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,030	\$22,400	-\$42,100	-\$120	-0.5%	3%	93%	-\$150	4%	\$470
Second 20%	\$38,030 to	\$64,930	\$51,100	-\$99,000	-\$310	-0.6%	6%	79%	-\$560	18%	\$710
Middle 20%	\$64,930 to	\$105,130	\$83,000	-\$54,200	-\$160	-0.2%	3%	64%	-\$970	33%	\$1,380
Fourth 20%	\$105,130 to	\$165,090	\$131,100	-\$140,400	-\$440	-0.3%	8%	66%	-\$1,710	33%	\$2,100
Next 15%	\$165,090 to	\$333,410	\$227,300	-\$66,500	-\$310	-0.1%	4%	60%	-\$2,650	40%	\$3,260
Next 4%	\$333,410 to	\$765,900	\$468,500	-\$193,200	-\$3,570	-0.8%	12%	68%	-\$7,040	32%	\$3,920
Richest 1%	\$765,900 and	l higher	\$2,099,000	-\$1,076,700	-\$74,790	-3.6%	64%	90%	-\$84,230	10%	\$10,460
ALL			\$122,600	\$ -1,672,100	-\$1,040	-0.8%	100%	73%	-\$2,070	24%	\$2,000
Bottom 60%	Less than	\$105,130	\$51,800	\$ -195,300	-\$200	-0.4%	12%	79%	-\$500	18%	\$1,100

Impacts of the House Tax Plan in 2027 in Vermont

•	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range Income		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$39,890	\$20,900	-\$9,100	-\$130	-0.6%	2%	81%	-\$160	0%	\$500
Second 20%	\$39,890 to	\$69,590	\$55,900	-\$16,000	-\$210	-0.4%	4%	67%	-\$550	18%	\$900
Middle 20%	\$69,590 to	\$99,550	\$82,400	-\$62,100	-\$1,010	-1.2%	16%	87%	-\$1,240	6%	\$1,170
Fourth 20%	\$99,550 to	\$159,620	\$123,900	-\$46,800	-\$770	-0.6%	12%	75%	-\$1,420	23%	\$1,250
Next 15%	\$159,620 to	\$306,700	\$205,800	-\$74,500	-\$1,600	-0.8%	19%	73%	-\$3,040	27%	\$2,220
Next 4%	\$306,700 to	\$696,760	\$424,700	-\$66,900	-\$5,540	-1.3%	17%	85%	-\$7,210	15%	\$3,860
Richest 1%	\$696,760 and	higher	\$1,700,000	-\$110,300	-\$45,990	-2.7%	29%	96%	-\$49,190	4%	\$36,410
ALL			\$112,200	\$ -385,600	-\$1,170	-1.0%	100%	77%	-\$1,800	14%	\$1,580
Bottom 60%	Less than	\$99,550	\$51,800	\$ -87,200	-\$420	-0.8%	23%	78%	-\$640	8%	\$960

Impacts of the House Tax Plan in 2027 in Virginia

	Income			All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than \$3	33,420 \$20,500	-\$47,400	-\$50	-0.2%	1%	74%	-\$140	8%	\$760
Second 20%	\$33,420 to \$5	58,420 \$45,200	-\$199,500	-\$210	-0.5%	4%	76%	-\$430	15%	\$760
Middle 20%	\$58,420 to \$9	96,870 \$76,800	-\$398,200	-\$450	-0.6%	8%	70%	-\$1,060	27%	\$1,100
Fourth 20%	\$96,870 to \$1	170,450 \$129,000	-\$754,500	-\$830	-0.6%	15%	67%	-\$2,020	32%	\$1,650
Next 15%	\$170,450 to \$3	362,220 \$237,700	-\$57,700	-\$90	-0.0%	1%	54%	-\$3,260	45%	\$3,700
Next 4%	\$362,220 to \$8	834,600 \$498,700	-\$623,700	-\$3,750	-0.8%	12%	71%	-\$7,210	29%	\$4,890
Richest 1%	\$834,600 and hig	gher \$2,113,100	-\$2,994,100	-\$70,560	-3.3%	59%	93%	-\$76,660	7%	\$8,140
ALL		\$123,200	\$ -5,075,300	-\$1,090	-0.9%	100%	69%	-\$2,270	23%	\$2,040
Bottom 60%	Less than \$9	96,870 \$46,400	\$ -645,100	-\$230	-0.5%	13%	73%	-\$520	16%	\$940

Impacts of the House Tax Plan in 2027 in Washington

	Income			All Taxp	ayers		Taxpaye	rs w/ Tax Cut	Taxpayers w/ Tax Hike	
Income	Income Range	Average	Tot. Change	Avg. Tax	of Pre- Tax	Share of Tax	Share w/	Avg. Cut \$	Share w/	Avg. Hike \$
Group		Income	(\$1000s)	Change \$	Income	Change	Tax Cut	• •	Tax Hike	
Poorest 20%	Less than \$37,890	\$21,900	-\$110,900	-\$120	-0.5%	1%	83%	-\$170	8%	\$340
Second 20%	\$37,890 to \$67,570	\$52,700	-\$319,600	-\$350	-0.7%	4%	77%	-\$570	19%	\$480
Middle 20%	\$67,570 to \$107,04	\$85,900	-\$679,000	-\$760	-0.9%	8%	81%	-\$1,220	17%	\$1,310
Fourth 20%	\$107,040 to \$172,14	\$135,500	-\$1,232,200	-\$1,480	-1.1%	15%	83%	-\$2,120	17%	\$1,670
Next 15%	\$172,140 to \$351,04	\$232,800	-\$1,041,700	-\$1,660	-0.7%	13%	76%	-\$3,210	24%	\$3,330
Next 4%	\$351,040 to \$846,39	\$508,000	-\$1,025,000	-\$6,870	-1.4%	13%	87%	-\$8,680	13%	\$5,110
Richest 1%	\$846,390 and higher	\$2,477,500	-\$3,770,400	-\$89,650	-3.6%	46%	99%	-\$90,750	1%	\$13,250
ALL	\$130,500		\$ -8,178,900	-\$1,820	-1.4%	100%	80%	-\$2,590	16%	\$1,600
Bottom 60%	Less than \$107,040 \$52,		\$ -1,109,500	-\$400	-0.8%	14%	80%	-\$640	15%	\$770

Impacts of the House Tax Plan in 2027 in West Virginia

	Income				All Taxp	ayers		Taxpayer	w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Average Income Range Income		Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$24,430	\$13,700	-\$11,200	-\$60	-0.4%	2%	81%	-\$70	0%	\$190
Second 20%	\$24,430 to	\$42,680	\$34,000	-\$23,700	-\$120	-0.4%	4%	73%	-\$250	8%	\$770
Middle 20%	\$42,680 to	\$65,960	\$53,500	-\$42,700	-\$240	-0.4%	7%	81%	-\$360	9%	\$590
Fourth 20%	\$65,960 to	\$109,170	\$84,800	-\$104,700	-\$580	-0.7%	17%	80%	-\$880	15%	\$820
Next 15%	\$109,170 to	\$204,070	\$139,600	-\$178,400	-\$1,550	-1.1%	30%	83%	-\$2,190	15%	\$1,750
Next 4%	\$204,070 to	\$404,040	\$255,600	-\$65,600	-\$2,140	-0.8%	11%	82%	-\$3,190	17%	\$2,900
Richest 1%	\$404,040 and	higher	\$823,700	-\$177,400	-\$21,090	-2.6%	29%	85%	-\$25,540	15%	\$4,460
ALL			\$71,300	\$ -603,800	-\$660	-0.9%	100%	79 %	-\$970	9%	\$1,140
Bottom 60%	Less than	\$65,960	\$33,400	\$ –77,600	-\$140	-0.4%	13%	78%	-\$230	6%	\$680

Impacts of the House Tax Plan in 2027 in Wisconsin

	Income				All Taxp	ayers		Taxpayer	s w/ Tax Cut	Taxpayers w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,460	\$22,300	-\$63,700	-\$100	-0.4%	1%	83%	-\$130	3%	\$270
Second 20%	\$33,460 to	\$62,160	\$46,000	-\$201,600	-\$330	-0.7%	5%	87%	-\$430	7%	\$660
Middle 20%	\$62,160 to	\$94,720	\$78,200	-\$386,800	-\$590	-0.8%	9%	80%	-\$920	20%	\$720
Fourth 20%	\$94,720 to	\$143,680	\$116,300	-\$584,100	-\$1,030	-0.9%	13%	81%	-\$1,500	18%	\$1,050
Next 15%	\$143,680 to	\$275,010	\$187,900	-\$575,800	-\$1,400	-0.7%	13%	74%	-\$2,850	26%	\$2,680
Next 4%	\$275,010 to	\$693,040	\$394,800	-\$511,400	-\$4,430	-1.1%	12%	79%	-\$6,930	20%	\$5,240
Richest 1%	\$693,040 and	higher	\$2,455,500	-\$2,080,200	-\$81,330	-3.3%	47%	92%	-\$88,780	8%	\$5,340
ALL			\$112,800	\$ -4,403,700	-\$1,440	-1.3%	100%	81%	-\$2,030	14%	\$1,540
Bottom 60%	Less than	\$94,720	\$48,900	\$ -652,100	-\$340	-0.7%	15%	83%	-\$490	10%	\$660

Impacts of the House Tax Plan in 2027 in Wyoming

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	Income				All Taxpa	ayers		Taxpayer	s w/ Tax Cut	Taxpayers	w/ Tax Hike	
Income Group	Income Range		Average Income	Tot. Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut\$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$26,360	\$15,200	-\$800	-\$10	-0.1%	0%	86%	-\$80	7%	\$840	
Second 20%	\$26,360 to	\$45,200	\$34,100	-\$8,800	-\$160	-0.5%	2%	88%	-\$190	7%	\$150	
Middle 20%	\$45,200 to	\$69,650	\$56,100	-\$19,100	-\$310	-0.5%	3%	75%	-\$510	23%	\$350	
Fourth 20%	\$69,650 to	\$114,360	\$88,200	-\$50,200	-\$920	-1.0%	9%	89%	-\$1,120	10%	\$720	
Next 15%	\$114,360 to	\$226,170	\$157,900	-\$71,400	-\$1,670	-1.1%	12%	82%	-\$2,140	17%	\$480	
Next 4%	\$226,170 to	\$468,300	\$309,400	-\$31,700	-\$4,160	-1.3%	6%	92%	-\$4,890	8%	\$4,520	
Richest 1%	\$468,300 and	higher	\$1,904,200	-\$392,700	-\$145,270	-7.6%	68%	100%	-\$145,730	0%	\$1,630	
ALL			\$88,000	\$ -574,700	-\$1,990	-2.3%	100%	84%	-\$2,440	12%	\$540	
Bottom 60%	Less than	\$69,650	\$35,300	\$ -28,700	-\$160	-0.5%	5%	83%	-\$250	12%	\$410	