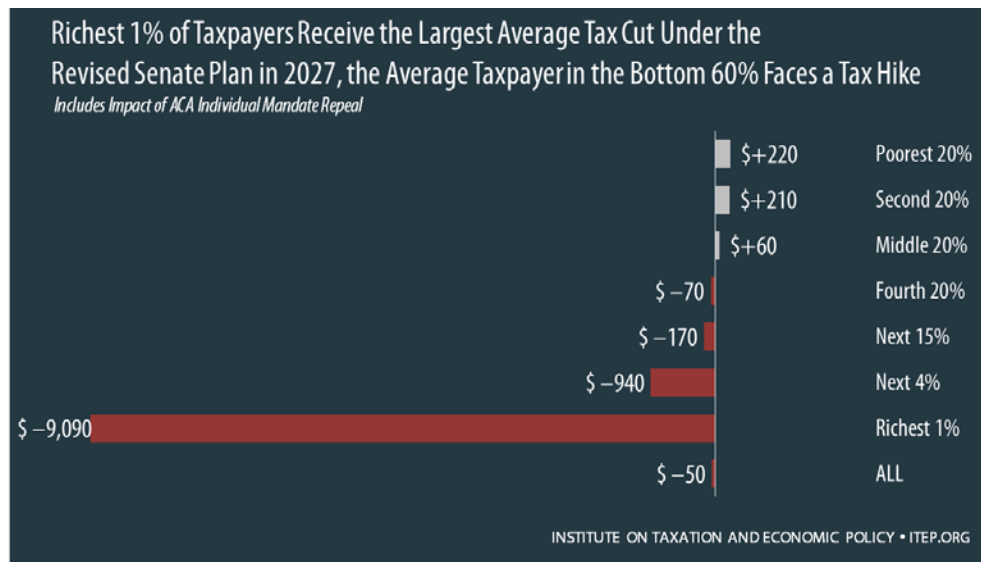


November 2017

## ***Revised Senate Plan Would Raise Taxes on at Least 29% of Americans and Cause 19 States to Pay More Overall (State-by-State Figures in Appendix)***

The tax bill reported out of the Senate Finance Committee on Nov. 16 would raise taxes on at least 29 percent of Americans and cause the populations of 19 states to pay more in federal taxes in 2027 than they do today. The lowest-earning three-fifths of Americans would pay more on average in federal taxes, while the top 40 percent on average would receive a tax cut. The bill would increase the deficit because of the substantial tax breaks it would provide to the wealthy and to foreign investors who own stocks in American corporations and who would therefore benefit from the bill's corporate tax cuts.

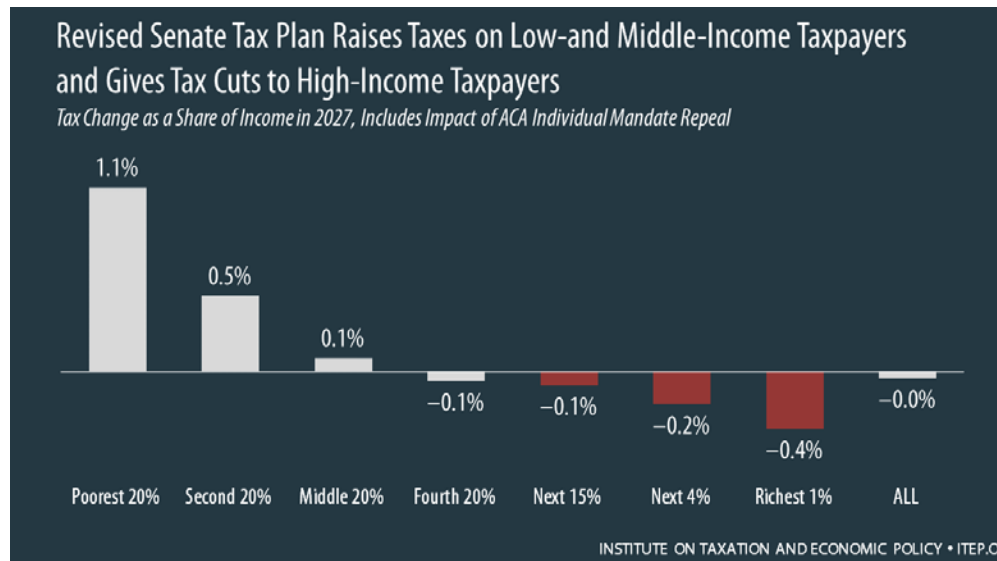
In 2027, the richest 1 percent of Americans would receive an average tax cut of more than \$9,000 while the bottom three-fifths of income earners would face an average tax hike of \$160. In some states, low- and middle-income earners would have larger average tax increases. (See state-by-state figures in the appendix.)



The legislation is described as tax reform but would cut hundreds of billions of dollars in health care spending. The provision recently added to the legislation to repeal the Affordable Care Act's individual mandate would result in 13 million fewer people obtaining health insurance and a 10 percent increase in premiums for people in the non-group health insurance market, according to the Congressional Budget Office (CBO).<sup>1</sup>

The rest of the bill includes permanent provisions to raise taxes, permanent provisions to cut taxes on corporations, and temporary provisions to cut taxes on individuals that expire after 2025. Republican leaders in Congress have stated that they have made the tax cuts for individuals temporary to comply with the budget rules regarding the "reconciliation" process they

are using to pass the bill with just 51 votes, but they also argue that Congress will, in the future, extend the temporary provisions without regard to their effect on the deficit.

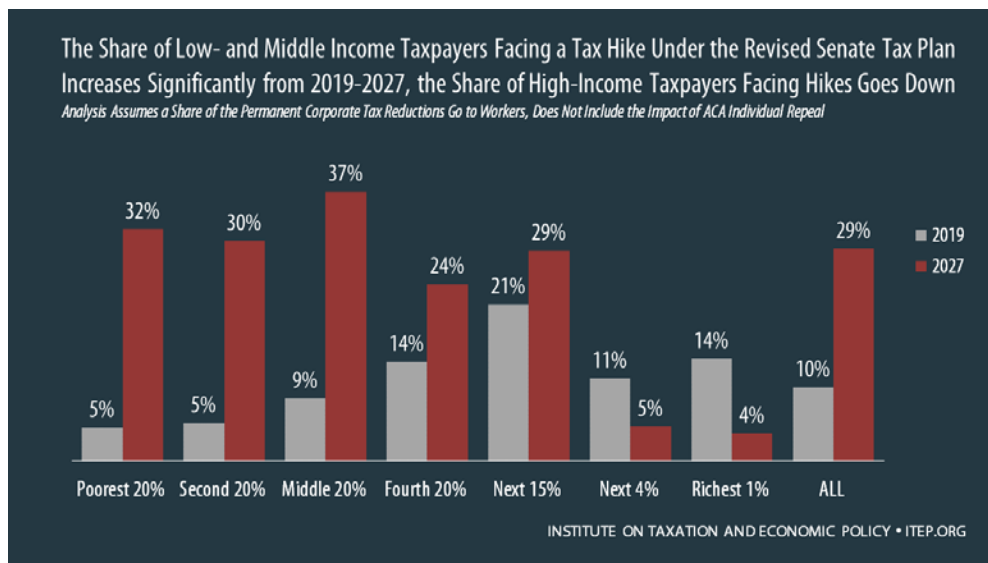


The reconciliation rules allow this bill to increase the deficit by \$1.5 trillion over a decade, as set out in a budget resolution already approved by Congress, but this is not sufficient to allow all the tax cuts in the bill. So the Finance Committee senators made some tax cuts temporary and added a provision to cut the federal government's spending on health care by repealing the health insurance mandate.

Under the bill as written, the provisions affecting corporations would remain in effect in years after 2025, but of the provisions affecting individuals, the only two remaining in effect would be revenue-raisers. One would raise taxes by using an inflation measure that would more quickly shift middle-class income into higher tax brackets and gradually make provisions like the Earned Income Tax Credit less generous. (This measure is often called the chained consumer price index or chained CPI).

The other revenue-raiser is the provision repealing the mandate to obtain health insurance. This would result in a small revenue loss because no one would pay the penalty that is in effect today for some individuals who go without health insurance. But it would also result in a much larger revenue gain because some who would no longer be covered are those who receive tax credits to pay insurance premiums under the Affordable Care Act. Fewer premium tax credits would be paid out, resulting in a revenue gain.<sup>2</sup>

Under the Senate bill, at least 29 percent of households would pay higher taxes in 2027 than they would under current law. Among the bottom three-fifths of income-earners, 33 percent would pay higher taxes in 2027. While most of the figures in this analysis include the tax impacts of the health insurance mandate repeal as well as other provisions in the bill, the estimated share of taxpayers with a tax increase does not include the effects of the mandate repeal. (While the impact of the mandate on each income group can be determined, it is more difficult to identify the precise number of taxpayers affected in each income group.) This means that the share of taxpayers with a tax hike is likely to be greater than what is estimated here.



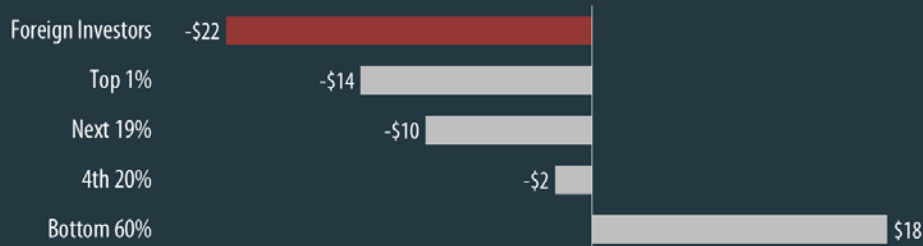
The figures in the graphs and tables in this report do not account for other effects from the repeal of the health insurance mandate, including a reduction in Medicaid spending and the increase in health insurance premiums. In other words, many lower- and middle-income people will be worse off than these figures demonstrate.

As explained in the methodology section, this analysis follows the approach of Congress's official revenue estimator in assuming that by 2027, one-fourth of the benefits from the bill's corporate tax cuts would go to workers, meaning these benefits are assumed to be distributed as salaries, wages, and other forms of earned income are distributed across the population. This analysis takes this approach because many economists claim that lower corporate taxes lead companies in the United States to invest more in ways that will increase hiring and raise wages in the long run. But it is very unclear when or if this would ever happen. The benefits might instead remain entirely concentrated on those who own corporate stocks, which are mostly held by high-income households. In other words, the figures shown here are probably a best-case scenario for low- and middle-income people.

This analysis also finds that foreign investors would receive a significant share of the benefits — \$22 billion in 2027. As explained in the methodology section, corporate tax cuts mostly benefit the owners of corporate stocks, and recent research finds that foreign investors own 35 percent of stocks in American corporations. The benefits flowing to foreign investors would be slightly larger than the \$18 billion increase in taxes paid by the bottom three-fifths of income-earners in 2027.

## Foreign Investors Receive a Larger Tax Cut Under the Revised Senate Plan than Any Income Group in 2027, A Cut Almost Equivalent to the Hike Faced by the Bottom 60% of U.S. Taxpayers

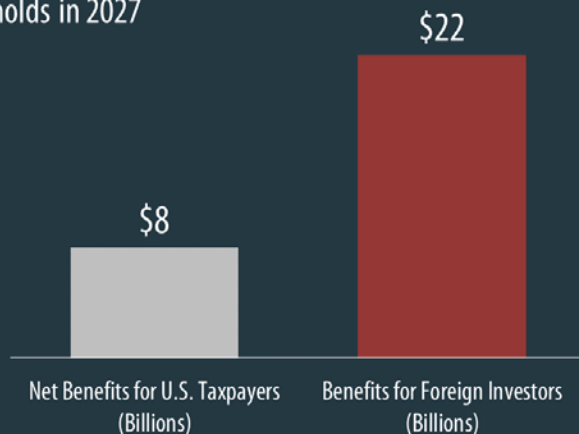
Aggregate Tax Change by Income Group in \$Billions, Includes Impact of ACA Individual Mandate Repeal



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In fact, by 2027 foreign investors would benefit more than American households *overall* under the bill as written. While some households would pay more and others would pay less, in 2027 the average net effect for U.S. households would be a tax cut of \$8 billion, which is much smaller than the \$22 billion benefit to foreign investors.

## Benefits from Senate Plan to Foreign Investors Will Far Exceed Net Benefits to U.S. Households in 2027



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Even in 2019, the plan is not designed to benefit the American middle class. The benefits going to foreign investors would amount to \$31 billion in 2019. The net tax cuts going to the middle fifth of income earners in 2019, the literal middle-class, would be only \$22 billion. The lowest-income 40 percent would receive benefits smaller than that.

**Table 1: National Distributional Impacts of the Amended Senate Tax Plan in 2019**

Income					All Taxpayers (Includes Repeal of ACA Individual Mandate)				Taxpayers w/ Tax Cut *			Taxpayers w/ Tax Hike*		
Income Group	Income Range			Average Income	Total Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Tot. Taxpayers w/Cut	Share w/ Tax Hike	Avg. Hike \$	Tot. Taxpayers w/Hike
Poorest 20%	Less than		\$24,090	\$ 14,600	-\$2,297,100	-\$70	−0.5%	1%	68%	\$ −160	20,749,000	5%	\$+60	1,414,000
Second 20%	\$24,090	to	\$41,910	\$ 32,900	-\$10,939,100	-\$360	−1.1%	5%	85%	\$ −490	26,088,000	5%	\$+470	1,599,000
Middle 20%	\$41,910	to	\$66,850	\$ 53,400	-\$22,397,700	-\$730	−1.4%	9%	88%	\$ −940	26,848,000	9%	\$+740	2,627,000
Fourth 20%	\$66,850	to	\$112,160	\$ 86,400	-\$36,928,100	-\$1,200	−1.4%	15%	85%	\$ −1,630	26,153,000	14%	\$+1,280	4,172,000
Next 15%	\$112,160	to	\$239,600	\$ 155,700	-\$48,072,300	-\$2,090	−1.3%	20%	78%	\$ −3,200	17,997,000	21%	\$+1,930	4,940,000
Next 4%	\$239,600	to	\$607,090	\$ 356,800	-\$61,264,300	-\$10,000	−2.8%	26%	88%	\$ −11,700	5,420,000	11%	\$+3,100	693,000
Richest 1%	\$607,090	and	higher	\$ 2,023,900	-\$56,933,100	-\$37,070	−1.8%	24%	86%	\$ −48,270	1,319,000	14%	\$+31,340	215,000
ALL				\$94,400	\$ −238,772,500	\$ −1,540	−1.6%	100%	81%	\$ −2,150	125,098,000	10%	\$+1,700	15,660,000
Bottom 60%	Less than		\$66,850	\$33,600	\$ −35,634,000	\$ −390	−1.2%	15%	80%	\$ −560	73,685,000	6%	\$+490	5,640,000

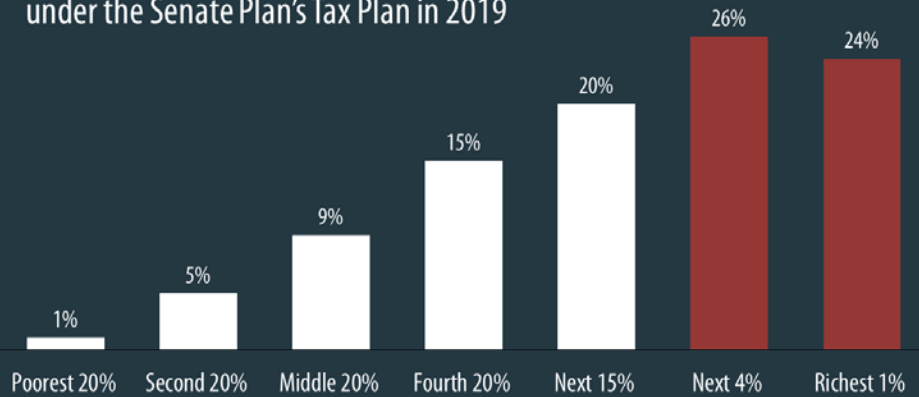
**Table 2: National Distributional Impacts of the Amended Senate Tax Plan in 2027**

Income					All Taxpayers (Includes Repeal of ACA Individual Mandate)				Taxpayers w/ Tax Cut *			Taxpayers w/ Tax Hike*		
Income Group	Income Range			Average Income	Total Change (\$1000s)	Avg. Tax Change \$	Change as a % of Pre- Tax Income	Share of Tax Change	Share w/ Tax Cut	Avg. Cut \$	Tot. Taxpayers w/Cut	Share w/ Tax Hike	Avg. Hike \$	Tot. Taxpayers w/Hike
Poorest 20%	Less than		\$32,300	\$19,300	\$8,237,500	+\$220	1.1%	-103%	55%	\$ −20	20,628,000	32%	\$+80	11,823,000
Second 20%	\$32,300	to	\$56,350	\$43,800	\$7,415,100	+\$210	0.5%	-92%	61%	\$ −40	21,714,000	30%	\$+180	10,811,000
Middle 20%	\$56,350	to	\$90,300	\$72,000	\$2,125,900	+\$60	0.1%	-26%	58%	\$ −70	20,401,000	37%	\$+90	12,867,000
Fourth 20%	\$90,300	to	\$150,500	\$115,900	-\$2,245,300	-\$70	−0.1%	28%	74%	\$ −110	24,770,000	24%	\$+80	8,088,000
Next 15%	\$150,500	to	\$315,000	\$207,000	-\$4,086,900	-\$170	−0.1%	51%	70%	\$ −250	16,638,000	29%	\$+70	6,806,000
Next 4%	\$315,000	to	\$786,980	\$468,900	-\$6,028,600	-\$940	−0.2%	75%	95%	\$ −980	6,063,000	5%	\$+270	303,000
Richest 1%	\$786,980	and	higher	\$2,561,000	-\$13,870,300	-\$9,090	−0.4%	173%	96%	\$ −9,390	1,468,000	4%	\$+290	58,000
ALL				\$117,100	\$ −8,034,800	\$ −50	−0.0%	100%	64%	\$ −260	112,613,000	29%	\$+100	50,756,000
Bottom 60%	Less than		\$90,300	\$44,500	\$+17,779,000	\$+160	0.4%	0%	58%	\$ −40	62,743,000	33%	\$+110	35,501,000

\* Taxpayers with Tax Cut and Taxpayer with Tax Hikes figures do not include the impact of repealing the ACA individual mandate

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, Updated November 17, 2017

### The Richest 5% Receive Half the Benefits to U.S. Households under the Senate Plan's Tax Plan in 2019



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The share of households facing a tax increase in 2019 would be lower but still surprising at 10 percent. Of the benefits going to households in the U.S. in 2019, a quarter would go to the richest 1 percent and half would go to the richest 5 percent.

There would be some taxpayers in every state paying more under the Senate bill, but in 2027 19 states would even pay more overall, meaning the populations of these states as a whole would pay more in federal taxes than they would if current law were left unchanged.

The reason some states are more affected than others in 2027 has to do partly with the fact that the tax credits that help people pay health insurance premiums under the Affordable Care Act are more significant in some states than others, and some of these credits would no longer be paid out because of the repeal of the health insurance mandate under the bill. Based on the most recent IRS data, 16 of the 18 states with the most significant total premium tax credits received in 2015 (measured as a share of the total income of people in the state) are among the states that would have overall tax increases in 2027. (The two exceptions are Vermont, which would have a net impact of about zero dollars in 2027, and the other is California.) The three other states receiving an overall net tax increase in 2027 would be North Dakota, Oklahoma and West Virginia.

## Taxpayers in 19 States Will Pay More Federal Taxes on Net in 2027 Under the Senate Tax Plan Compared to Current Law

State	Net Tax Change in 2027 (Millions)	State	Net Tax Change in 2027 (Millions)
Alabama	+\$87,400	Montana	+\$18,700
Alaska	+\$67,900	Nebraska	+\$25,800
Florida	+\$1,090,600	North Carolina	+\$669,500
Georgia	+\$134,600	North Dakota	+\$9,900
Idaho	+\$94,500	Oklahoma	+\$13,800
Indiana	+\$16,600	South Carolina	+\$77,600
Louisiana	+\$156,600	West Virginia	+\$6,900
Maine	+\$89,600	Wisconsin	+\$31,300
Mississippi	+\$82,200	Wyoming	+\$24,000
Missouri	+\$9,800		

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### Methodology

This analysis incorporates all the significant provisions in the Senate tax plan, including any that cost at least \$50 billion or raise at least \$50 billion over 10 years according to estimates from the Joint Committee on Taxation (JCT), which provides the official estimates used by Congress.<sup>3</sup>

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.

The one exception to this approach is that this analysis does not incorporate the provision 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 10-year budget window and is technically a tax increase. But this provision is 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 \$562 billion to American multinational corporations.<sup>4</sup>

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 93 percent of the gross revenue raised (or 89 percent if the deemed repatriation provision is considered a revenue increase). This analysis is confined to tax revenue and therefore also excludes the effects of repealing the health insurance mandate on direct spending (such as the reduction in Medicaid spending that would result).

<b>Provisions for Individuals that Expire After 2025</b>
New personal income tax rates and brackets
Increase standard deduction
Repeal personal exemptions
17.4 percent deduction, with limits, for pass-through business income
Limit on pass-through losses
Increase child tax credit, new non-dependent credit, change income limits
Repeal most itemized deductions other than medical, mortgage interest and charitable
Repeal the alternative minimum tax (AMT) for individuals
Reduce estate tax by doubling exemption
<b>Provisions for Individuals that Do Not Expire</b>
Slower rate of inflation (chained CPI) for parameters in the tax code
Repeal the individual mandate to obtain health insurance
<b>Corporate and Business Provisions</b>
Reduce the statutory corporate tax rate to 20 percent and repeal the corporate AMT
Limits on interest deductions
100 percent expensing for first five years
Change net operating loss rules
Amortization of research expenses
Repeal deduction for domestic production activities
Territorial tax system and other international corporate changes

Proposed changes affecting individuals are modeled using ITEP's microsimulation model, which generates tax estimates for a sample of representative taxpayer records from each state.<sup>5</sup> When estimating the impact of corporate tax changes, ITEP uses JCT's revenue estimates for guidance on a provision's overall impact and then calculates the distribution of benefits or costs among taxpayers.<sup>6</sup> ITEP follows JCT's approach in assuming that in the short run, a corporate tax cut will benefit the owners of corporate stocks alone, but in the long run (usually assumed to be ten years after enactment) a quarter of the benefits will flow to workers.<sup>7</sup>

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.<sup>8</sup> This means that whatever portion of benefits flows to owners of corporate stocks (100 percent in the short-run, three-fourths in the long-run), one can assume that 35 percent of that amount flows to foreign investors.

This approach to corporate tax changes is applied to provisions that entirely affect C corporations (companies that pay the corporate tax), such as the reduction in the corporate income tax rate. For provisions that affect both C corporations and pass-through businesses, this approach is applied to the portion of the provision's tax cut or tax hike that would fall on C corporations.



To estimate the effects of repealing the ACA's individual mandate to obtain health insurance, we begin with CBO's estimates of the change in tax revenue that would result from this provision. For example, CBO has estimated that by 2027 repealing the mandate would result in \$6 billion less collected from the penalty for not obtaining health insurance (because the penalty would be eliminated) and \$28 billion in savings from what CBO calls "changes in subsidies for coverage through marketplace and related spending and revenues."<sup>9</sup> In another document, CBO breaks down baseline revenue and spending impacts under current law of what it calls "Nongroup Coverage and the Basic Health Program," which appears to be the same thing and shows that premium tax credits make up 79 percent of that category.<sup>10</sup> This analysis therefore assumes that of the \$28 billion in savings that CBO projects for 2027 from changes in subsidies for coverage that would result from repealing the mandate, 79 percent of that amount, or about \$22 billion, is a reduction in premium credits paid out that year. To estimate the distribution of these amounts across income groups in each state, this analysis begins with the distribution of penalty payments paid and premium tax credits received in each state in 2015 according to the most recent IRS data.<sup>11</sup> The distribution of the reduction in these amounts under this bill is assumed to be similar, with adjustments for the shift to later years.

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<sup>1</sup> Congressional Budget Office, "Repealing the Individual Health Insurance Mandate: An Updated Estimate," November 8, 2017. <https://www.cbo.gov/publication/53300>

<sup>2</sup> Congressional Budget Office, "Repealing the Individual Health Insurance Mandate: An Updated Estimate," November 8, 2017. <https://www.cbo.gov/publication/53300>

<sup>3</sup> Joint Committee on Taxation, "Estimated Revenue Effects of the Chairman's Modification to the Chairman's Mark of the "Tax Cuts and Jobs Act," Scheduled for Markup by the Committee on Finance on November 15, 2017," JCX-57-17. <https://www.jct.gov/publications.html?func=startdown&id=5038>

<sup>4</sup> Institute on Taxation and Economic Policy, "Multinational Corporations Would Receive At Least \$458 Billion in Tax Breaks from Congressional Repatriation Proposals," November 5, 2017. <https://itep.org/multinational-corporations-would-receive-over-half-a-trillion-in-tax-breaks-from-the-house-repatriation-proposal/>

<sup>5</sup> ITEP Microsimulation Tax Model Overview. <https://itep.org/itep-tax-model-simple/>

<sup>6</sup> See note 3.

<sup>7</sup> 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>

<sup>8</sup> Steven M. Rosenthal, "Slashing Corporate Taxes: Foreign Investors Are Surprise Winners," *Tax Notes*, October 23, 2017. <https://www.taxnotes.com/tax-notes/corporate-taxation/slashing-corporate-taxes-foreign-investors-are-surprise-winners/2017/10/23/1x78l>

<sup>9</sup> Congressional Budget Office, "Repealing the Individual Health Insurance Mandate: An Updated Estimate," Table 1, November 8, 2017. <https://www.cbo.gov/publication/53300>

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<sup>10</sup> Congressional Budget Office, “Federal Subsidies for Health Insurance Coverage for People Under Age 65: 2017 to 2027,” September 14, 2017, Table 2. <https://www.cbo.gov/publication/53091>

<sup>11</sup> Internal Revenue Service, SOI Tax Statistics Historic Table 2. <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>

Appendix: Amended Senate Tax Proposal State-by-State Figures in 2019

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Alabama

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,620	\$14,300	-\$38,400	-\$80	-0.6%	8%	61%	278,000	\$ -180	8%	37,200	\$+10
Second 20%	\$21,620	to	\$37,600	\$29,100	-\$100,400	-\$220	-0.8%	9%	73%	332,000	\$ -380	6%	26,800	\$+550
Middle 20%	\$37,600	to	\$58,420	\$47,100	-\$299,600	-\$680	-1.4%	10%	84%	372,000	\$ -840	6%	26,900	\$+70
Fourth 20%	\$58,420	to	\$92,610	\$70,600	-\$427,100	-\$900	-1.3%	14%	86%	407,000	\$ -1,140	10%	46,200	\$+560
Next 15%	\$92,610	to	\$183,330	\$127,100	-\$695,900	-\$2,030	-1.6%	23%	89%	305,000	\$ -2,420	10%	35,300	\$+1,130
Next 4%	\$183,330	to	\$503,800	\$262,100	-\$565,300	-\$6,190	-2.4%	18%	83%	76,000	\$ -7,760	16%	14,200	\$+1,560
Richest 1%	\$503,800	and	higher	\$1,458,500	-\$953,000	-\$40,410	-2.8%	31%	97%	23,000	\$ -42,150	2%	500	\$+23,230
ALL				\$75,900	\$ -3,079,300	\$ -1,330	-1.7%		78%	1,793,000	\$ -1,800	8%	187,100	\$+630
Bottom 60%	Less than		\$58,420	\$30,000	\$ -438,400	\$ -320	-1.1%	14%	72%	982,000	\$ -500	7%	90,900	\$+190

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Alaska

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,070	\$14,900	-\$5,000	-\$70	-0.5%	8%	81%	54,000	\$ -130	2%	1,400	\$+320
Second 20%	\$24,070	to	\$41,560	\$31,800	-\$32,200	-\$440	-1.4%	9%	91%	67,000	\$ -520	0%	100	\$+100
Middle 20%	\$41,560	to	\$66,210	\$52,300	-\$67,000	-\$940	-1.8%	9%	91%	65,000	\$ -1,130	6%	4,500	\$+820
Fourth 20%	\$66,210	to	\$112,680	\$84,300	-\$111,500	-\$1,570	-1.9%	15%	93%	66,000	\$ -1,760	7%	4,800	\$+400
Next 15%	\$112,680	to	\$228,530	\$159,600	-\$214,200	-\$4,000	-2.5%	29%	94%	51,000	\$ -4,330	6%	3,000	\$+830
Next 4%	\$228,530	to	\$532,590	\$288,200	-\$106,500	-\$7,520	-2.6%	14%	98%	14,000	\$ -7,720	2%	300	\$+1,400
Richest 1%	\$532,590	and	higher	\$1,282,900	-\$198,700	-\$55,710	-4.3%	27%	100%	4,000	\$ -55,710	0%	0	\$ —
ALL				\$83,400	\$ -735,000	\$ -2,030	-2.4%		90%	321,000	\$ -2,310	4%	14,100	\$+640
Bottom 60%	Less than		\$66,210	\$33,300	\$ -104,200	\$ -490	-1.5%	14%	88%	186,000	\$ -620	3%	6,000	\$+690

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Arizona

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,550	\$14,500	-\$58,600	-\$100	-0.7%	8%	79%	475,000	\$ -140	4%	26,000	\$+10
Second 20%	\$23,550	to	\$39,370	\$33,100	-\$290,100	-\$520	-1.6%	9%	91%	508,000	\$ -590	3%	16,000	\$+280
Middle 20%	\$39,370	to	\$62,880	\$49,100	-\$294,600	-\$460	-0.9%	6%	80%	514,000	\$ -880	15%	97,300	\$+1,550
Fourth 20%	\$62,880	to	\$101,500	\$79,400	-\$840,100	-\$1,360	-1.7%	18%	89%	548,000	\$ -1,580	9%	57,700	\$+400
Next 15%	\$101,500	to	\$210,410	\$140,000	-\$1,048,800	-\$2,260	-1.6%	23%	82%	381,000	\$ -3,150	17%	80,600	\$+1,870
Next 4%	\$210,410	to	\$494,060	\$304,200	-\$897,400	-\$7,280	-2.4%	19%	92%	113,000	\$ -8,150	7%	9,000	\$+2,730
Richest 1%	\$494,060	and	higher	\$1,412,300	-\$1,219,000	-\$38,930	-2.8%	26%	97%	30,000	\$ -40,610	3%	1,100	\$+7,900
ALL				\$83,300	\$ -4,648,500	\$ -1,520	-1.8%		84%	2,569,000	\$ -1,960	9%	287,700	\$+1,260
Bottom 60%	Less than		\$62,880	\$32,600	\$ -643,300	\$ -360	-1.1%	14%	83%	1,497,000	\$ -550	8%	139,300	\$+1,110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Arkansas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,690	\$13,300	-\$18,700	-\$70	-0.5%	8%	56%	153,000	\$ -150	7%	18,100	\$+10
Second 20%	\$21,690	to	\$35,910	\$29,000	-\$94,600	-\$350	-1.2%	9%	82%	223,000	\$ -440	0%	1,200	\$+180
Middle 20%	\$35,910	to	\$56,750	\$44,800	-\$174,200	-\$640	-1.4%	12%	89%	242,000	\$ -750	1%	3,500	\$+400
Fourth 20%	\$56,750	to	\$91,360	\$71,400	-\$241,300	-\$890	-1.2%	16%	82%	222,000	\$ -1,250	13%	34,800	\$+860
Next 15%	\$91,360	to	\$193,530	\$122,800	-\$301,100	-\$1,490	-1.2%	20%	78%	158,000	\$ -2,340	21%	42,200	\$+1,590
Next 4%	\$193,530	to	\$466,700	\$273,000	-\$248,600	-\$4,490	-1.6%	17%	70%	39,000	\$ -6,800	28%	15,600	\$+1,010
Richest 1%	\$466,700	and	higher	\$1,272,000	-\$425,100	-\$29,650	-2.3%	28%	98%	14,000	\$ -30,440	2%	200	\$+3,460
ALL				\$73,000	\$ -1,503,400	\$ -1,080	-1.5%		76%	1,051,000	\$ -1,550	8%	115,600	\$+1,000
Bottom 60%	Less than		\$56,750	\$29,000	\$ -287,500	\$ -350	-1.2%	19%	76%	618,000	\$ -490	3%	22,800	\$+80

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in California

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,830	\$17,300	-\$420,300	-\$120	-0.7%	8%	78%	2,709,000	\$ -210	5%	160,200	\$+120
Second 20%	\$27,830	to	\$48,110	\$37,400	-\$1,763,600	-\$510	-1.4%	9%	87%	3,004,000	\$ -660	5%	184,900	\$+490
Middle 20%	\$48,110	to	\$76,530	\$60,600	-\$2,986,900	-\$860	-1.4%	14%	87%	3,024,000	\$ -1,170	10%	330,800	\$+1,250
Fourth 20%	\$76,530	to	\$130,820	\$98,800	-\$3,133,100	-\$910	-0.9%	15%	74%	2,571,000	\$ -1,870	25%	861,900	\$+1,830
Next 15%	\$130,820	to	\$304,630	\$189,100	-\$3,493,900	-\$1,350	-0.7%	17%	61%	1,582,000	\$ -3,800	39%	1,006,800	\$+2,500
Next 4%	\$304,630	to	\$877,560	\$472,500	-\$8,673,700	-\$12,540	-2.7%	42%	91%	628,000	\$ -14,470	9%	62,500	\$+6,570
Richest 1%	\$877,560	and	higher	\$2,721,500	-\$258,200	-\$1,490	-0.1%	1%	57%	98,000	\$ -38,550	43%	74,400	\$+47,510
ALL				\$116,500	\$ -20,728,000	\$ -1,190	-1.0%		78%	13,616,000	\$ -2,180	15%	2,681,500	\$+3,190
Bottom 60%	Less than		\$76,530	\$38,400	\$ -5,170,800	\$ -500	-1.3%	25%	84%	8,737,000	\$ -700	7%	675,900	\$+770

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Colorado

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,040	\$15,700	-\$64,000	-\$120	-0.7%	8%	74%	407,000	\$ -170	3%	15,200	\$+20
Second 20%	\$26,040	to	\$46,170	\$36,000	-\$207,600	-\$380	-1.0%	9%	86%	475,000	\$ -540	7%	36,000	\$+1,130
Middle 20%	\$46,170	to	\$71,420	\$58,500	-\$419,800	-\$760	-1.3%	8%	83%	460,000	\$ -1,110	14%	78,400	\$+1,070
Fourth 20%	\$71,420	to	\$122,590	\$91,900	-\$767,400	-\$1,390	-1.5%	15%	83%	457,000	\$ -1,900	17%	92,900	\$+1,040
Next 15%	\$122,590	to	\$263,720	\$170,600	-\$1,072,900	-\$2,590	-1.5%	21%	83%	343,000	\$ -3,370	16%	68,100	\$+1,220
Next 4%	\$263,720	to	\$661,160	\$408,900	-\$1,342,300	-\$12,110	-3.0%	26%	93%	103,000	\$ -13,220	6%	6,400	\$+3,690
Richest 1%	\$661,160	and	higher	\$1,753,900	-\$1,242,600	-\$45,010	-2.6%	24%	93%	26,000	\$ -49,160	7%	1,800	\$+13,290
ALL				\$98,900	\$ -5,116,400	\$ -1,840	-1.9%		82%	2,271,000	\$ -2,410	11%	298,800	\$+1,180
Bottom 60%	Less than		\$71,420	\$36,700	\$ -691,400	\$ -420	-1.1%	14%	81%	1,342,000	\$ -620	8%	129,600	\$+970

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Connecticut

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$25,440	\$15,300	-\$15,400	-\$40	-0.3%	8%	50%	176,000	\$ -130	2%	6,100	\$+10
Second 20%	\$25,440	to	\$49,530	\$37,600	-\$143,100	-\$420	-1.1%	9%	85%	287,000	\$ -550	5%	16,400	\$+370
Middle 20%	\$49,530	to	\$83,650	\$65,200	-\$240,700	-\$660	-1.0%	8%	84%	305,000	\$ -1,110	15%	54,700	\$+1,550
Fourth 20%	\$83,650	to	\$143,120	\$108,800	-\$298,300	-\$850	-0.8%	10%	71%	249,000	\$ -1,960	28%	98,300	\$+1,850
Next 15%	\$143,120	to	\$356,260	\$207,700	-\$694,800	-\$2,640	-1.3%	23%	77%	202,000	\$ -4,070	23%	61,400	\$+2,040
Next 4%	\$356,260	to	\$1,030,720	\$535,500	-\$1,132,500	-\$16,120	-3.0%	37%	95%	67,000	\$ -17,330	5%	3,200	\$+8,090
Richest 1%	\$1,030,720	and	higher	\$3,600,500	-\$527,600	-\$30,030	-0.8%	17%	69%	12,000	\$ -48,110	31%	5,400	\$+11,070
ALL				\$132,200	\$ -3,052,100	\$ -1,710	-1.3%		73%	1,298,000	\$ -2,750	14%	245,500	\$+1,970
Bottom 60%	Less than		\$83,650	\$39,700	\$ -399,200	\$ -380	-1.0%	13%	73%	768,000	\$ -680	7%	77,200	\$+1,180

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Delaware

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$22,570	\$13,600	-\$6,400	-\$70	-0.5%	8%	56%	54,000	\$ -150	1%	1,200	\$ —
Second 20%	\$22,570	to	\$40,600	\$30,200	-\$33,600	-\$350	-1.2%	9%	85%	81,000	\$ -440	4%	4,000	\$+80
Middle 20%	\$40,600	to	\$65,950	\$53,300	-\$76,100	-\$780	-1.5%	11%	89%	86,000	\$ -980	11%	10,400	\$+610
Fourth 20%	\$65,950	to	\$104,170	\$83,100	-\$126,900	-\$1,320	-1.6%	18%	94%	90,000	\$ -1,520	6%	6,000	\$+1,400
Next 15%	\$104,170	to	\$221,350	\$144,800	-\$156,400	-\$2,190	-1.5%	22%	85%	61,000	\$ -2,790	15%	11,000	\$+1,100
Next 4%	\$221,350	to	\$505,960	\$311,200	-\$152,600	-\$7,660	-2.5%	22%	85%	17,000	\$ -9,200	15%	2,900	\$+1,050
Richest 1%	\$505,960	and	higher	\$1,815,800	-\$149,500	-\$30,190	-1.7%	21%	98%	5,000	\$ -30,940	2%	100	\$+6,180
ALL				\$88,600	\$ -701,500	\$ -1,450	-1.6%		82%	394,000	\$ -1,870	7%	35,600	\$+870
Bottom 60%	Less than		\$65,950	\$32,500	\$ -116,100	\$ -400	-1.2%	17%	77%	221,000	\$ -580	5%	15,600	\$+430



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in District of Columbia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$28,960	\$13,700	-\$6,900	-\$90	-0.7%	8%	78%	57,000	\$ -140	7%	5,300	\$+170
Second 20%	\$28,960	to	\$49,900	\$38,600	-\$50,700	-\$700	-1.8%	9%	88%	64,000	\$ -850	9%	6,800	\$+500
Middle 20%	\$49,900	to	\$79,400	\$63,200	-\$48,600	-\$660	-1.0%	9%	82%	61,000	\$ -1,340	16%	11,600	\$+2,810
Fourth 20%	\$79,400	to	\$135,180	\$101,900	-\$33,000	-\$450	-0.4%	6%	54%	39,000	\$ -2,230	46%	33,200	\$+1,640
Next 15%	\$135,180	to	\$347,520	\$206,400	-\$70,300	-\$1,280	-0.6%	12%	53%	29,000	\$ -4,210	46%	25,500	\$+2,020
Next 4%	\$347,520	to	\$1,111,620	\$549,900	-\$196,000	-\$13,430	-2.4%	35%	89%	13,000	\$ -16,160	11%	1,600	\$+8,190
Richest 1%	\$1,111,620	and	higher	\$3,261,600	-\$159,700	-\$43,460	-1.3%	28%	89%	3,000	\$ -52,690	5%	200	\$+59,970
ALL				\$128,300	\$ -565,400	\$ -1,540	-1.2%		73%	266,000	\$ -2,740	23%	84,200	\$+1,990
Bottom 60%	Less than		\$79,400	\$38,600	\$ -106,200	\$ -480	-1.3%	19%	83%	182,000	\$ -790	11%	23,700	\$+1,560

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Florida

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,440	\$14,000	-\$113,000	-\$50	-0.4%	8%	71%	1,537,000	\$ -140	4%	87,200	\$+40
Second 20%	\$21,440	to	\$35,500	\$28,200	-\$555,400	-\$260	-0.9%	9%	87%	1,861,000	\$ -390	5%	98,300	\$+640
Middle 20%	\$35,500	to	\$56,970	\$44,700	-\$1,164,100	-\$540	-1.2%	5%	89%	1,916,000	\$ -710	6%	129,000	\$+550
Fourth 20%	\$56,970	to	\$97,370	\$74,300	-\$2,328,500	-\$1,080	-1.5%	11%	89%	1,923,000	\$ -1,370	9%	188,400	\$+960
Next 15%	\$97,370	to	\$228,720	\$141,900	-\$4,389,400	-\$2,720	-1.9%	20%	90%	1,446,000	\$ -3,220	10%	162,400	\$+1,550
Next 4%	\$228,720	to	\$682,090	\$359,800	-\$5,141,900	-\$11,960	-3.3%	24%	96%	413,000	\$ -12,550	4%	15,800	\$+2,450
Richest 1%	\$682,090	and	higher	\$3,076,700	-\$8,147,100	-\$75,240	-2.4%	37%	98%	106,000	\$ -78,010	2%	2,600	\$+37,050
ALL				\$98,100	\$ -21,836,400	\$ -2,020	-2.1%		85%	9,202,000	\$ -2,500	6%	683,700	\$+1,030
Bottom 60%	Less than		\$56,970	\$29,000	\$ -1,832,500	\$ -280	-1.0%	8%	82%	5,314,000	\$ -440	5%	314,500	\$+440

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Georgia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,520	\$15,000	-\$105,700	-\$110	-0.7%	8%	71%	670,000	\$ -210	6%	53,600	\$+30
Second 20%	\$23,520	to	\$39,770	\$31,300	-\$296,700	-\$320	-1.0%	9%	83%	784,000	\$ -440	6%	55,800	\$+280
Middle 20%	\$39,770	to	\$61,590	\$48,000	-\$559,700	-\$600	-1.2%	8%	81%	764,000	\$ -850	13%	120,600	\$+460
Fourth 20%	\$61,590	to	\$103,320	\$78,500	-\$823,200	-\$870	-1.1%	12%	79%	751,000	\$ -1,360	18%	168,800	\$+980
Next 15%	\$103,320	to	\$230,980	\$146,400	-\$1,283,300	-\$1,820	-1.2%	18%	78%	553,000	\$ -2,650	21%	148,400	\$+1,230
Next 4%	\$230,980	to	\$557,860	\$340,700	-\$1,589,100	-\$8,430	-2.5%	23%	88%	167,000	\$ -9,830	12%	21,700	\$+2,240
Richest 1%	\$557,860	and	higher	\$2,055,400	-\$2,313,400	-\$49,150	-2.4%	33%	97%	45,000	\$ -51,390	3%	1,600	\$+13,200
ALL				\$90,000	\$ -6,970,600	\$ -1,470	-1.6%		79%	3,734,000	\$ -2,030	12%	570,500	\$+860
Bottom 60%	Less than		\$61,590	\$31,400	\$ -962,100	\$ -340	-1.1%	14%	79%	2,218,000	\$ -510	8%	230,000	\$+310

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Hawaii

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,620	\$14,200	-\$14,600	-\$100	-0.7%	8%	60%	85,000	\$ -180	5%	7,700	\$+70
Second 20%	\$26,620	to	\$44,590	\$33,500	-\$48,200	-\$350	-1.0%	9%	86%	120,000	\$ -450	6%	8,200	\$+700
Middle 20%	\$44,590	to	\$66,980	\$53,600	-\$115,800	-\$810	-1.5%	12%	85%	123,000	\$ -1,070	11%	15,200	\$+970
Fourth 20%	\$66,980	to	\$115,540	\$88,300	-\$197,100	-\$1,400	-1.6%	20%	84%	119,000	\$ -1,840	15%	20,500	\$+1,030
Next 15%	\$115,540	to	\$230,060	\$154,000	-\$216,800	-\$2,030	-1.3%	22%	75%	80,000	\$ -3,370	25%	26,700	\$+1,950
Next 4%	\$230,060	to	\$554,230	\$336,700	-\$202,100	-\$7,120	-2.1%	21%	82%	23,000	\$ -9,440	18%	5,100	\$+3,520
Richest 1%	\$554,230	and	higher	\$1,397,500	-\$180,200	-\$25,350	-1.8%	18%	97%	7,000	\$ -26,660	3%	200	\$+14,340
ALL				\$87,900	\$ -974,700	\$ -1,360	-1.6%		78%	557,000	\$ -1,950	12%	83,600	\$+1,380
Bottom 60%	Less than		\$66,980	\$33,900	\$ -178,600	\$ -420	-1.2%	18%	77%	328,000	\$ -610	7%	31,100	\$+680

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Idaho

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,910	\$12,000	-\$9,000	-\$60	-0.5%	8%	61%	86,000	\$ -170	7%	10,500	\$+10
Second 20%	\$21,910	to	\$40,440	\$29,600	-\$44,900	-\$290	-1.0%	9%	84%	132,000	\$ -390	3%	5,300	\$+110
Middle 20%	\$40,440	to	\$63,230	\$49,900	-\$112,300	-\$670	-1.3%	11%	88%	149,000	\$ -820	6%	10,100	\$+250
Fourth 20%	\$63,230	to	\$94,400	\$77,400	-\$188,500	-\$1,200	-1.6%	18%	89%	139,000	\$ -1,450	10%	15,300	\$+450
Next 15%	\$94,400	to	\$182,550	\$125,400	-\$237,900	-\$2,030	-1.6%	22%	87%	102,000	\$ -2,500	12%	14,000	\$+1,170
Next 4%	\$182,550	to	\$484,120	\$274,500	-\$201,200	-\$6,420	-2.3%	19%	84%	26,000	\$ -7,960	16%	4,900	\$+1,800
Richest 1%	\$484,120	and	higher	\$1,493,800	-\$264,800	-\$34,120	-2.3%	25%	94%	7,000	\$ -36,880	5%	400	\$+13,240
ALL				\$78,700	\$ -1,058,600	\$ -1,350	-1.7%		82%	641,000	\$ -1,750	8%	60,500	\$+670
Bottom 60%	Less than		\$63,230	\$31,600	\$ -166,200	\$ -360	-1.1%	16%	78%	367,000	\$ -510	6%	25,900	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Illinois

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,880	\$15,800	-\$137,600	-\$120	-0.7%	8%	72%	841,000	\$ -180	3%	34,200	\$+10
Second 20%	\$26,880	to	\$46,230	\$36,100	-\$523,700	-\$450	-1.2%	9%	87%	1,021,000	\$ -550	5%	58,600	\$+420
Middle 20%	\$46,230	to	\$73,810	\$59,700	-\$984,900	-\$840	-1.4%	10%	85%	997,000	\$ -1,130	11%	130,500	\$+970
Fourth 20%	\$73,810	to	\$123,200	\$94,900	-\$1,640,800	-\$1,400	-1.5%	16%	86%	1,010,000	\$ -1,810	13%	147,800	\$+1,170
Next 15%	\$123,200	to	\$262,750	\$172,100	-\$1,923,700	-\$2,180	-1.3%	19%	77%	682,000	\$ -3,330	22%	197,700	\$+1,740
Next 4%	\$262,750	to	\$672,640	\$405,700	-\$2,627,000	-\$11,200	-2.8%	26%	92%	215,000	\$ -12,530	8%	19,200	\$+3,610
Richest 1%	\$672,640	and	higher	\$2,822,600	-\$2,350,800	-\$40,220	-1.4%	23%	82%	48,000	\$ -49,640	17%	10,200	\$+3,970
ALL				\$110,800	\$ -10,188,700	\$ -1,730	-1.6%		82%	4,814,000	\$ -2,280	10%	598,200	\$+1,300
Bottom 60%	Less than		\$73,810	\$37,200	\$ -1,646,200	\$ -470	-1.3%	16%	81%	2,859,000	\$ -650	6%	223,300	\$+680

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Indiana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,730	\$14,700	-\$52,400	-\$80	-0.6%	8%	74%	458,000	\$ -150	5%	33,200	\$+10
Second 20%	\$24,730	to	\$44,050	\$35,300	-\$254,900	-\$410	-1.2%	9%	86%	543,000	\$ -510	5%	30,500	\$+190
Middle 20%	\$44,050	to	\$67,170	\$54,900	-\$484,600	-\$780	-1.4%	10%	91%	571,000	\$ -900	6%	36,000	\$+370
Fourth 20%	\$67,170	to	\$105,420	\$83,700	-\$902,600	-\$1,450	-1.7%	18%	93%	581,000	\$ -1,620	5%	32,100	\$+680
Next 15%	\$105,420	to	\$204,090	\$141,500	-\$1,172,000	-\$2,510	-1.8%	23%	89%	417,000	\$ -3,000	11%	50,100	\$+1,520
Next 4%	\$204,090	to	\$518,040	\$291,200	-\$989,000	-\$7,890	-2.7%	20%	91%	114,000	\$ -8,860	8%	10,200	\$+1,870
Richest 1%	\$518,040	and	higher	\$1,616,600	-\$1,212,500	-\$38,640	-2.4%	24%	98%	31,000	\$ -39,660	1%	500	\$+24,400
ALL				\$86,200	\$ -5,067,800	\$ -1,610	-1.9%		87%	2,715,000	\$ -1,940	6%	192,600	\$+770
Bottom 60%	Less than		\$67,170	\$35,000	\$ -791,900	\$ -420	-1.2%	16%	84%	1,572,000	\$ -550	5%	99,700	\$+200

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Iowa

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,290	\$14,600	-\$27,400	-\$90	-0.6%	8%	69%	206,000	\$ -150	2%	4,700	\$+10
Second 20%	\$26,290	to	\$46,760	\$37,300	-\$132,800	-\$440	-1.2%	9%	93%	278,000	\$ -490	2%	5,600	\$+190
Middle 20%	\$46,760	to	\$70,350	\$58,200	-\$247,700	-\$830	-1.4%	12%	87%	262,000	\$ -1,000	10%	29,600	\$+350
Fourth 20%	\$70,350	to	\$114,730	\$89,600	-\$415,800	-\$1,390	-1.5%	20%	91%	274,000	\$ -1,590	7%	21,200	\$+890
Next 15%	\$114,730	to	\$194,770	\$141,100	-\$461,400	-\$2,070	-1.5%	22%	89%	199,000	\$ -2,470	11%	24,500	\$+1,200
Next 4%	\$194,770	to	\$475,120	\$275,300	-\$361,300	-\$5,880	-2.1%	17%	88%	54,000	\$ -6,900	11%	6,900	\$+1,970
Richest 1%	\$475,120	and	higher	\$1,223,700	-\$483,400	-\$32,200	-2.6%	23%	99%	15,000	\$ -32,880	1%	200	\$+20,480
ALL				\$83,900	\$ -2,129,700	\$ -1,410	-1.7%		86%	1,288,000	\$ -1,710	6%	92,700	\$+830
Bottom 60%	Less than		\$70,350	\$36,800	\$ -407,900	\$ -450	-1.2%	19%	83%	746,000	\$ -580	4%	39,900	\$+290

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Kansas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,250	\$14,700	-\$19,600	-\$70	-0.5%	8%	59%	158,000	\$ -150	5%	14,400	\$+10
Second 20%	\$26,250	to	\$45,170	\$36,400	-\$103,200	-\$390	-1.1%	9%	90%	239,000	\$ -460	3%	9,000	\$+140
Middle 20%	\$45,170	to	\$70,960	\$57,400	-\$241,200	-\$900	-1.6%	10%	93%	249,000	\$ -1,050	6%	14,900	\$+950
Fourth 20%	\$70,960	to	\$113,640	\$88,700	-\$413,900	-\$1,550	-1.7%	17%	96%	257,000	\$ -1,660	3%	8,900	\$+860
Next 15%	\$113,640	to	\$211,760	\$149,900	-\$522,800	-\$2,610	-1.7%	22%	87%	174,000	\$ -3,210	12%	24,300	\$+1,490
Next 4%	\$211,760	to	\$531,850	\$316,800	-\$504,000	-\$9,400	-3.0%	21%	90%	48,000	\$ -10,610	10%	5,200	\$+1,750
Richest 1%	\$531,850	and	higher	\$1,815,900	-\$621,600	-\$46,580	-2.6%	26%	98%	13,000	\$ -47,780	1%	200	\$+33,420
ALL				\$92,300	\$ -2,426,400	\$ -1,800	-2.0%		85%	1,138,000	\$ -2,200	6%	76,900	\$+970
Bottom 60%	Less than		\$70,960	\$36,200	\$ -364,000	\$ -450	-1.3%	15%	81%	646,000	\$ -610	5%	38,300	\$+410

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Kentucky

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,190	\$12,100	-\$27,100	-\$70	-0.5%	8%	62%	253,000	\$ -130	4%	16,500	\$+20
Second 20%	\$21,190	to	\$37,570	\$29,000	-\$121,200	-\$290	-1.0%	9%	80%	328,000	\$ -400	3%	13,100	\$+340
Middle 20%	\$37,570	to	\$56,160	\$46,500	-\$238,800	-\$580	-1.2%	10%	86%	355,000	\$ -750	7%	29,200	\$+800
Fourth 20%	\$56,160	to	\$94,350	\$73,200	-\$423,200	-\$1,030	-1.4%	17%	90%	372,000	\$ -1,240	7%	26,800	\$+1,280
Next 15%	\$94,350	to	\$180,210	\$124,100	-\$552,100	-\$1,790	-1.4%	22%	85%	262,000	\$ -2,340	14%	44,500	\$+1,390
Next 4%	\$180,210	to	\$449,200	\$255,600	-\$523,500	-\$6,270	-2.5%	21%	85%	71,000	\$ -7,790	15%	12,900	\$+2,040
Richest 1%	\$449,200	and	higher	\$1,274,800	-\$597,400	-\$28,960	-2.3%	24%	89%	18,000	\$ -33,120	10%	2,100	\$+5,800
ALL				\$73,000	\$ -2,483,300	\$ -1,190	-1.6%		80%	1,659,000	\$ -1,600	7%	145,100	\$+1,120
Bottom 60%	Less than		\$56,160	\$29,200	\$ -387,100	\$ -310	-1.1%	16%	76%	936,000	\$ -460	5%	58,800	\$+480

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Louisiana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$19,370	\$12,200	-\$25,400	-\$60	-0.5%	8%	57%	237,000	\$ -160	12%	51,700	\$+10
Second 20%	\$19,370	to	\$37,010	\$27,900	-\$110,300	-\$270	-1.0%	9%	82%	332,000	\$ -370	3%	13,300	\$+190
Middle 20%	\$37,010	to	\$56,260	\$46,900	-\$236,100	-\$560	-1.2%	8%	88%	374,000	\$ -690	6%	24,600	\$+390
Fourth 20%	\$56,260	to	\$92,600	\$71,000	-\$411,900	-\$970	-1.4%	14%	82%	351,000	\$ -1,340	15%	63,900	\$+710
Next 15%	\$92,600	to	\$192,520	\$129,400	-\$719,000	-\$2,310	-1.8%	24%	91%	281,000	\$ -2,780	9%	27,800	\$+2,210
Next 4%	\$192,520	to	\$489,060	\$271,400	-\$581,100	-\$6,740	-2.5%	19%	88%	76,000	\$ -7,930	12%	10,100	\$+2,230
Richest 1%	\$489,060	and	higher	\$1,184,000	-\$908,900	-\$43,150	-3.6%	30%	94%	20,000	\$ -46,300	6%	1,200	\$+5,900
ALL				\$72,900	\$ -2,992,100	\$ -1,410	-1.9%		79%	1,671,000	\$ -1,900	9%	192,600	\$+780
Bottom 60%	Less than		\$56,260	\$29,100	\$ -371,800	\$ -300	-1.0%	12%	76%	943,000	\$ -440	7%	89,600	\$+140

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Maine

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,390	\$14,100	-\$6,100	-\$40	-0.3%	8%	60%	81,000	\$ -170	15%	20,600	\$+40
Second 20%	\$24,390	to	\$41,650	\$32,900	-\$44,900	-\$330	-1.0%	9%	74%	101,000	\$ -530	3%	4,300	\$+490
Middle 20%	\$41,650	to	\$64,580	\$52,000	-\$82,900	-\$610	-1.2%	10%	83%	114,000	\$ -850	9%	12,200	\$+530
Fourth 20%	\$64,580	to	\$106,240	\$82,100	-\$153,300	-\$1,130	-1.4%	18%	88%	120,000	\$ -1,470	9%	12,100	\$+1,250
Next 15%	\$106,240	to	\$198,470	\$137,600	-\$219,500	-\$2,160	-1.6%	26%	85%	87,000	\$ -2,770	14%	14,600	\$+1,320
Next 4%	\$198,470	to	\$506,560	\$286,600	-\$172,600	-\$6,330	-2.2%	20%	85%	23,000	\$ -7,900	15%	4,100	\$+2,360
Richest 1%	\$506,560	and	higher	\$1,273,100	-\$175,700	-\$25,410	-2.0%	21%	97%	7,000	\$ -26,570	3%	200	\$+13,490
ALL				\$80,500	\$ -854,700	\$ -1,250	-1.5%		78%	533,000	\$ -1,760	10%	68,100	\$+830
Bottom 60%	Less than		\$64,580	\$33,000	\$ -133,900	\$ -330	-1.0%	16%	73%	296,000	\$ -560	9%	37,100	\$+250



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Maryland

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$28,070	\$15,200	-\$61,500	-\$100	-0.7%	8%	71%	425,000	\$ -160	2%	12,500	\$+50
Second 20%	\$28,070	to	\$50,520	\$38,400	-\$233,400	-\$390	-1.0%	9%	80%	475,000	\$ -620	14%	84,300	\$+660
Middle 20%	\$50,520	to	\$76,590	\$61,800	-\$326,800	-\$550	-0.9%	9%	75%	450,000	\$ -1,020	24%	141,000	\$+880
Fourth 20%	\$76,590	to	\$131,540	\$100,900	-\$416,700	-\$700	-0.7%	11%	69%	411,000	\$ -1,710	30%	176,200	\$+1,630
Next 15%	\$131,540	to	\$265,790	\$183,700	-\$397,600	-\$880	-0.5%	11%	59%	266,000	\$ -3,070	41%	184,900	\$+2,260
Next 4%	\$265,790	to	\$676,760	\$400,100	-\$1,272,000	-\$10,630	-2.7%	34%	89%	106,000	\$ -12,450	11%	13,000	\$+3,780
Richest 1%	\$676,760	and	higher	\$1,874,700	-\$1,029,600	-\$35,000	-1.9%	28%	98%	29,000	\$ -35,930	1%	400	\$+28,040
ALL				\$104,700	\$ -3,737,500	\$ -1,240	-1.2%		72%	2,162,000	\$ -2,160	20%	612,300	\$+1,540
Bottom 60%	Less than		\$76,590	\$38,500	\$ -621,700	\$ -350	-0.9%	17%	76%	1,350,000	\$ -610	13%	237,800	\$+760

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Massachusetts

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,060	\$15,800	-\$50,600	-\$70	-0.5%	8%	59%	411,000	\$ -140	2%	17,200	\$+100
Second 20%	\$26,060	to	\$48,770	\$36,600	-\$316,500	-\$450	-1.2%	9%	87%	603,000	\$ -550	3%	22,700	\$+370
Middle 20%	\$48,770	to	\$83,450	\$64,600	-\$661,600	-\$950	-1.5%	9%	86%	599,000	\$ -1,240	12%	84,500	\$+910
Fourth 20%	\$83,450	to	\$143,650	\$109,100	-\$938,400	-\$1,350	-1.2%	13%	81%	568,000	\$ -1,920	18%	128,000	\$+1,170
Next 15%	\$143,650	to	\$332,600	\$204,100	-\$1,283,700	-\$2,460	-1.2%	18%	77%	401,000	\$ -3,740	23%	121,500	\$+1,760
Next 4%	\$332,600	to	\$808,270	\$495,100	-\$2,078,200	-\$14,820	-3.0%	29%	95%	133,000	\$ -16,010	5%	6,600	\$+7,940
Richest 1%	\$808,270	and	higher	\$3,010,400	-\$1,789,300	-\$51,210	-1.7%	25%	98%	34,000	\$ -52,540	1%	400	\$+46,970
ALL				\$124,500	\$ -7,118,200	\$ -2,020	-1.6%		79%	2,749,000	\$ -2,770	11%	380,900	\$+1,370
Bottom 60%	Less than		\$83,450	\$39,000	\$ -1,028,700	\$ -490	-1.3%	14%	77%	1,613,000	\$ -700	6%	124,400	\$+700

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Michigan

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,560	\$13,800	-\$62,000	-\$70	-0.5%	8%	65%	607,000	\$ -140	3%	30,300	\$+40
Second 20%	\$23,560	to	\$43,890	\$33,400	-\$368,200	-\$390	-1.2%	9%	83%	794,000	\$ -510	6%	54,900	\$+250
Middle 20%	\$43,890	to	\$68,950	\$55,000	-\$672,800	-\$710	-1.3%	9%	87%	825,000	\$ -890	6%	61,100	\$+610
Fourth 20%	\$68,950	to	\$111,100	\$86,700	-\$1,296,800	-\$1,370	-1.6%	17%	90%	846,000	\$ -1,650	8%	80,000	\$+980
Next 15%	\$111,100	to	\$218,870	\$150,400	-\$1,519,900	-\$2,140	-1.4%	20%	83%	590,000	\$ -2,840	15%	106,200	\$+1,470
Next 4%	\$218,870	to	\$516,650	\$319,300	-\$1,546,800	-\$8,170	-2.6%	20%	89%	168,000	\$ -9,460	11%	20,200	\$+2,210
Richest 1%	\$516,650	and	higher	\$1,636,000	-\$2,179,500	-\$46,100	-2.8%	29%	98%	46,000	\$ -49,110	2%	1,000	\$+87,840
ALL				\$88,000	\$ -7,645,400	\$ -1,590	-1.8%		81%	3,876,000	\$ -2,080	7%	353,700	\$+1,180
Bottom 60%	Less than		\$68,950	\$34,100	\$ -1,103,000	\$ -390	-1.1%	14%	78%	2,226,000	\$ -550	5%	146,300	\$+360

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Minnesota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$29,880	\$16,200	-\$63,500	-\$120	-0.7%	8%	70%	376,000	\$ -170	4%	20,000	\$+10
Second 20%	\$29,880	to	\$49,840	\$39,500	-\$260,600	-\$490	-1.3%	9%	93%	488,000	\$ -570	4%	19,800	\$+840
Middle 20%	\$49,840	to	\$76,450	\$62,000	-\$400,000	-\$730	-1.2%	10%	85%	465,000	\$ -1,020	13%	72,900	\$+1,000
Fourth 20%	\$76,450	to	\$123,840	\$96,700	-\$698,200	-\$1,300	-1.3%	17%	84%	454,000	\$ -1,720	15%	82,100	\$+1,000
Next 15%	\$123,840	to	\$255,280	\$167,500	-\$796,100	-\$1,970	-1.2%	19%	79%	319,000	\$ -2,900	21%	83,500	\$+1,550
Next 4%	\$255,280	to	\$640,480	\$384,200	-\$1,181,900	-\$10,990	-2.9%	29%	89%	96,000	\$ -12,750	11%	11,500	\$+3,360
Richest 1%	\$640,480	and	higher	\$2,598,200	-\$727,200	-\$27,030	-1.0%	18%	95%	25,000	\$ -29,500	5%	1,400	\$+17,900
ALL				\$108,700	\$ -4,127,400	\$ -1,520	-1.4%		82%	2,223,000	\$ -2,020	11%	291,200	\$+1,250
Bottom 60%	Less than		\$76,450	\$39,400	\$ -724,100	\$ -450	-1.1%	18%	82%	1,329,000	\$ -620	7%	112,700	\$+800



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Mississippi

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$18,880	\$12,300	-\$25,700	-\$90	-0.8%	8%	71%	192,000	\$ -170	2%	6,700	\$+10
Second 20%	\$18,880	to	\$32,700	\$24,900	-\$61,100	-\$220	-0.9%	9%	76%	211,000	\$ -330	4%	10,300	\$+90
Middle 20%	\$32,700	to	\$51,900	\$42,400	-\$136,900	-\$500	-1.2%	10%	79%	216,000	\$ -740	9%	24,900	\$+640
Fourth 20%	\$51,900	to	\$90,950	\$67,600	-\$242,000	-\$870	-1.3%	17%	84%	232,000	\$ -1,200	11%	30,200	\$+970
Next 15%	\$90,950	to	\$179,280	\$118,200	-\$315,500	-\$1,560	-1.3%	22%	84%	170,000	\$ -2,270	15%	30,900	\$+2,190
Next 4%	\$179,280	to	\$379,140	\$231,700	-\$291,000	-\$4,960	-2.1%	21%	89%	52,000	\$ -5,750	10%	5,900	\$+1,360
Richest 1%	\$379,140	and	higher	\$1,187,000	-\$346,300	-\$25,200	-2.1%	24%	93%	13,000	\$ -28,890	7%	900	\$+24,200
ALL				\$67,800	\$ -1,418,300	\$ -1,020	-1.5%		78%	1,086,000	\$ -1,460	8%	109,800	\$+1,320
Bottom 60%	Less than		\$51,900	\$26,500	\$ -223,700	\$ -270	-1.0%	16%	76%	619,000	\$ -420	5%	41,900	\$+400

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Missouri

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$22,100	\$13,200	-\$31,800	-\$50	-0.4%	8%	57%	336,000	\$ -140	8%	48,200	\$ —
Second 20%	\$22,100	to	\$40,660	\$30,500	-\$171,900	-\$290	-1.0%	9%	83%	491,000	\$ -390	3%	17,600	\$+170
Middle 20%	\$40,660	to	\$62,990	\$50,700	-\$368,800	-\$630	-1.2%	9%	89%	524,000	\$ -790	7%	38,400	\$+720
Fourth 20%	\$62,990	to	\$102,860	\$79,800	-\$714,200	-\$1,230	-1.5%	17%	89%	518,000	\$ -1,550	10%	55,900	\$+1,240
Next 15%	\$102,860	to	\$205,050	\$137,500	-\$1,014,300	-\$2,250	-1.6%	24%	89%	401,000	\$ -2,710	10%	46,100	\$+1,490
Next 4%	\$205,050	to	\$500,360	\$296,900	-\$881,200	-\$7,400	-2.5%	21%	90%	107,000	\$ -8,490	10%	11,600	\$+2,330
Richest 1%	\$500,360	and	higher	\$1,661,700	-\$1,040,800	-\$35,230	-2.1%	25%	90%	27,000	\$ -39,970	10%	2,800	\$+7,460
ALL				\$83,500	\$ -4,222,700	\$ -1,420	-1.7%		81%	2,404,000	\$ -1,870	7%	220,600	\$+980
Bottom 60%	Less than		\$62,990	\$31,400	\$ -572,500	\$ -320	-1.0%	14%	76%	1,351,000	\$ -480	6%	104,200	\$+300

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Montana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,150	\$11,400	-\$3,700	-\$40	-0.3%	8%	54%	54,000	\$ -120	7%	6,900	\$ —
Second 20%	\$21,150	to	\$37,440	\$28,600	-\$17,800	-\$170	-0.6%	9%	78%	83,000	\$ -260	7%	7,700	\$+80
Middle 20%	\$37,440	to	\$57,670	\$45,500	-\$51,300	-\$500	-1.1%	7%	86%	89,000	\$ -670	9%	9,300	\$+500
Fourth 20%	\$57,670	to	\$95,310	\$76,000	-\$117,700	-\$1,100	-1.4%	17%	90%	97,000	\$ -1,420	9%	9,200	\$+1,780
Next 15%	\$95,310	to	\$187,800	\$129,200	-\$151,900	-\$1,900	-1.5%	22%	82%	65,000	\$ -2,610	17%	13,900	\$+1,270
Next 4%	\$187,800	to	\$499,160	\$284,400	-\$162,800	-\$7,530	-2.6%	24%	88%	19,000	\$ -8,790	11%	2,400	\$+2,080
Richest 1%	\$499,160	and	higher	\$1,661,100	-\$184,500	-\$33,760	-2.0%	27%	95%	5,000	\$ -36,720	5%	300	\$+19,010
ALL				\$80,000	\$ -689,600	\$ -1,300	-1.6%		78%	412,000	\$ -1,820	9%	49,700	\$+1,000
Bottom 60%	Less than		\$57,670	\$28,600	\$ -72,800	\$ -230	-0.8%	11%	73%	226,000	\$ -380	8%	23,900	\$+220

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Nebraska

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,420	\$15,200	-\$19,000	-\$110	-0.7%	8%	68%	123,000	\$ -200	4%	7,100	\$+10
Second 20%	\$27,420	to	\$45,430	\$36,800	-\$101,500	-\$560	-1.5%	9%	92%	168,000	\$ -650	3%	4,700	\$+470
Middle 20%	\$45,430	to	\$73,300	\$58,200	-\$154,800	-\$850	-1.5%	11%	93%	169,000	\$ -960	4%	7,500	\$+220
Fourth 20%	\$73,300	to	\$109,940	\$88,600	-\$236,300	-\$1,300	-1.5%	16%	87%	158,000	\$ -1,680	11%	20,500	\$+1,160
Next 15%	\$109,940	to	\$205,260	\$143,100	-\$326,900	-\$2,400	-1.7%	23%	85%	116,000	\$ -3,060	15%	20,000	\$+1,430
Next 4%	\$205,260	to	\$531,450	\$302,300	-\$257,100	-\$7,050	-2.3%	18%	85%	31,000	\$ -8,750	15%	5,600	\$+2,300
Richest 1%	\$531,450	and	higher	\$1,560,400	-\$350,300	-\$39,050	-2.5%	24%	96%	9,000	\$ -42,140	4%	300	\$+41,690
ALL				\$88,700	\$ -1,445,900	\$ -1,590	-1.8%		85%	774,000	\$ -2,000	7%	65,700	\$+1,260
Bottom 60%	Less than		\$73,300	\$36,800	\$ -275,300	\$ -510	-1.4%	19%	84%	460,000	\$ -640	4%	19,300	\$+210

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Nevada

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,670	\$15,400	-\$27,800	-\$110	-0.7%	8%	83%	213,000	\$ -150	6%	15,800	\$+40
Second 20%	\$23,670	to	\$42,020	\$31,900	-\$109,200	-\$370	-1.2%	9%	88%	263,000	\$ -460	8%	23,800	\$+310
Middle 20%	\$42,020	to	\$64,880	\$53,300	-\$261,800	-\$950	-1.8%	9%	97%	268,000	\$ -1,020	2%	6,800	\$+930
Fourth 20%	\$64,880	to	\$106,790	\$84,500	-\$406,000	-\$1,450	-1.7%	14%	90%	253,000	\$ -1,700	9%	25,800	\$+700
Next 15%	\$106,790	to	\$213,490	\$145,600	-\$563,400	-\$2,700	-1.9%	19%	91%	190,000	\$ -3,080	8%	17,700	\$+1,140
Next 4%	\$213,490	to	\$614,760	\$331,200	-\$494,600	-\$8,920	-2.7%	16%	92%	51,000	\$ -9,820	7%	4,100	\$+1,570
Richest 1%	\$614,760	and	higher	\$2,762,400	-\$1,142,300	-\$79,810	-2.9%	38%	100%	14,000	\$ -80,270	0%	0	\$+42,460
ALL				\$99,100	\$ -3,005,000	\$ -2,130	-2.1%		89%	1,252,000	\$ -2,450	7%	94,000	\$+650
Bottom 60%	Less than		\$64,880	\$33,900	\$ -398,800	\$ -480	-1.4%	13%	89%	744,000	\$ -580	6%	46,400	\$+310

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in New Hampshire

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$34,100	\$21,700	-\$29,500	-\$220	-1.0%	8%	82%	110,000	\$ -290	2%	2,700	\$+10
Second 20%	\$34,100	to	\$54,170	\$43,200	-\$74,800	-\$560	-1.3%	9%	90%	121,000	\$ -660	5%	6,500	\$+250
Middle 20%	\$54,170	to	\$83,420	\$68,000	-\$123,800	-\$910	-1.3%	9%	86%	117,000	\$ -1,220	11%	15,600	\$+1,080
Fourth 20%	\$83,420	to	\$137,880	\$107,200	-\$207,900	-\$1,560	-1.5%	15%	86%	115,000	\$ -1,990	13%	17,600	\$+1,090
Next 15%	\$137,880	to	\$276,310	\$185,900	-\$360,500	-\$3,530	-1.9%	25%	89%	91,000	\$ -4,160	11%	11,000	\$+1,670
Next 4%	\$276,310	to	\$580,520	\$377,500	-\$322,400	-\$12,000	-3.2%	23%	97%	26,000	\$ -12,420	3%	700	\$+3,260
Richest 1%	\$580,520	and	higher	\$1,720,400	-\$300,700	-\$44,200	-2.6%	21%	95%	6,000	\$ -46,740	5%	300	\$+5,010
ALL				\$107,600	\$ -1,419,500	\$ -2,090	-1.9%		86%	586,000	\$ -2,540	8%	54,400	\$+1,100
Bottom 60%	Less than		\$83,420	\$44,400	\$ -228,100	\$ -570	-1.3%	16%	86%	348,000	\$ -730	6%	24,800	\$+750

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in New Jersey

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,830	\$16,200	-\$82,500	-\$100	-0.6%	8%	71%	605,000	\$ -170	3%	24,700	\$+220
Second 20%	\$26,830	to	\$50,100	\$37,800	-\$384,000	-\$450	-1.2%	9%	82%	703,000	\$ -610	8%	68,700	\$+390
Middle 20%	\$50,100	to	\$79,890	\$63,600	-\$653,700	-\$770	-1.2%	11%	84%	715,000	\$ -1,090	14%	123,600	\$+870
Fourth 20%	\$79,890	to	\$142,390	\$107,500	-\$786,000	-\$920	-0.9%	13%	73%	622,000	\$ -1,850	27%	229,300	\$+1,550
Next 15%	\$142,390	to	\$336,620	\$201,900	-\$1,288,300	-\$2,010	-1.0%	21%	70%	447,000	\$ -3,850	30%	193,500	\$+2,230
Next 4%	\$336,620	to	\$1,116,200	\$521,900	-\$2,625,800	-\$15,340	-2.9%	43%	94%	161,000	\$ -16,650	6%	9,700	\$+6,040
Richest 1%	\$1,116,200	and	higher	\$3,207,000	-\$315,900	-\$7,470	-0.2%	5%	74%	31,000	\$ -17,540	26%	11,000	\$+21,130
ALL				\$127,200	\$ -6,136,000	\$ -1,430	-1.1%		77%	3,284,000	\$ -2,250	15%	660,500	\$+1,840
Bottom 60%	Less than		\$79,890	\$39,200	\$ -1,120,200	\$ -440	-1.1%	18%	79%	2,023,000	\$ -650	8%	217,000	\$+640

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in New Mexico

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$19,660	\$12,600	-\$14,600	-\$80	-0.7%	8%	75%	130,000	\$ -130	5%	8,700	\$+20
Second 20%	\$19,660	to	\$37,330	\$29,000	-\$46,900	-\$280	-1.0%	9%	81%	138,000	\$ -360	4%	6,900	\$+20
Middle 20%	\$37,330	to	\$58,460	\$46,600	-\$121,200	-\$700	-1.5%	10%	91%	158,000	\$ -810	3%	5,800	\$+610
Fourth 20%	\$58,460	to	\$96,480	\$74,400	-\$240,000	-\$1,340	-1.8%	20%	95%	169,000	\$ -1,460	4%	6,400	\$+990
Next 15%	\$96,480	to	\$183,770	\$130,100	-\$288,300	-\$2,140	-1.6%	25%	87%	117,000	\$ -2,630	12%	16,500	\$+1,160
Next 4%	\$183,770	to	\$419,590	\$253,300	-\$206,400	-\$5,690	-2.2%	18%	89%	32,000	\$ -6,750	10%	3,800	\$+3,150
Richest 1%	\$419,590	and	higher	\$1,212,700	-\$257,500	-\$28,470	-2.3%	22%	99%	9,000	\$ -29,180	1%	100	\$+20,660
ALL				\$75,100	\$ -1,174,900	\$ -1,330	-1.8%		86%	753,000	\$ -1,620	5%	48,200	\$+900
Bottom 60%	Less than		\$58,460	\$29,400	\$ -182,700	\$ -350	-1.2%	16%	82%	426,000	\$ -450	4%	21,400	\$+180



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in New York

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,130	\$14,100	-\$146,700	-\$80	-0.5%	8%	58%	1,118,000	\$ -150	6%	105,800	\$+80
Second 20%	\$24,130	to	\$40,700	\$32,300	-\$590,200	-\$300	-0.9%	9%	81%	1,585,000	\$ -440	8%	151,200	\$+560
Middle 20%	\$40,700	to	\$67,910	\$53,400	-\$1,250,300	-\$650	-1.2%	13%	84%	1,623,000	\$ -920	12%	231,200	\$+950
Fourth 20%	\$67,910	to	\$120,560	\$91,200	-\$1,708,800	-\$880	-1.0%	18%	75%	1,456,000	\$ -1,750	24%	461,200	\$+1,780
Next 15%	\$120,560	to	\$280,210	\$172,000	-\$1,918,900	-\$1,330	-0.8%	20%	65%	937,000	\$ -3,350	35%	508,700	\$+2,400
Next 4%	\$280,210	to	\$888,520	\$450,100	-\$4,290,900	-\$11,110	-2.5%	45%	86%	333,000	\$ -13,730	14%	52,800	\$+5,330
Richest 1%	\$888,520	and	higher	\$3,161,300	\$275,400	\$2,860	0.1%	-3%	39%	37,000	\$ -49,170	61%	59,100	\$+35,610
ALL				\$112,300	\$ -9,630,300	\$ -990	-0.9%		73%	7,089,000	\$ -2,030	16%	1,570,000	\$+3,020
Bottom 60%	Less than		\$67,910	\$33,300	\$ -1,987,200	\$ -340	-1.0%	21%	75%	4,326,000	\$ -550	8%	488,200	\$+640

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in North Carolina

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,430	\$13,300	-\$47,200	-\$50	-0.4%	8%	61%	47,400	\$ -150	5%	601,000	\$+30
Second 20%	\$21,430	to	\$35,200	\$28,400	-\$290,300	-\$300	-1.0%	9%	80%	54,900	\$ -430	6%	783,000	\$+100
Middle 20%	\$35,200	to	\$60,570	\$46,900	-\$645,000	-\$650	-1.4%	9%	88%	52,700	\$ -820	5%	871,000	\$+480
Fourth 20%	\$60,570	to	\$99,930	\$77,600	-\$1,049,400	-\$1,060	-1.4%	15%	83%	147,900	\$ -1,510	15%	822,000	\$+930
Next 15%	\$99,930	to	\$217,460	\$139,000	-\$1,328,500	-\$1,800	-1.3%	20%	84%	118,400	\$ -2,500	16%	619,000	\$+1,800
Next 4%	\$217,460	to	\$530,930	\$319,000	-\$1,706,800	-\$8,650	-2.7%	25%	86%	26,400	\$ -10,400	13%	170,000	\$+2,450
Richest 1%	\$530,930	and	higher	\$1,674,300	-\$1,725,700	-\$35,000	-2.1%	25%	98%	700	\$ -35,930	1%	48,000	\$+23,130
ALL				\$82,800	\$ -6,791,400	\$ -1,360	-1.6%		79%	448,400	\$ -1,890	9%	3,914,000	\$+1,030
Bottom 60%	Less than		\$60,570	\$29,600	\$ -982,500	\$ -330	-1.1%	14%	76%	155,000	\$ -510	5%	2,255,000	\$+210

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in North Dakota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$25,720	\$16,600	-\$6,200	-\$90	-0.5%	8%	77%	53,000	\$ -130	2%	1,200	\$+30
Second 20%	\$25,720	to	\$44,400	\$33,500	-\$23,000	-\$330	-1.0%	9%	95%	66,000	\$ -370	0%	300	\$+10
Middle 20%	\$44,400	to	\$75,220	\$57,000	-\$58,900	-\$800	-1.4%	9%	97%	72,000	\$ -840	1%	500	\$+80
Fourth 20%	\$75,220	to	\$114,110	\$90,900	-\$122,000	-\$1,590	-1.8%	19%	96%	74,000	\$ -1,680	1%	700	\$+560
Next 15%	\$114,110	to	\$218,320	\$145,700	-\$166,800	-\$3,000	-2.1%	26%	99%	55,000	\$ -3,040	0%	200	\$+1,270
Next 4%	\$218,320	to	\$604,800	\$311,500	-\$116,000	-\$8,070	-2.6%	18%	96%	14,000	\$ -8,500	4%	500	\$+2,850
Richest 1%	\$604,800	and	higher	\$1,397,700	-\$148,800	-\$41,060	-2.9%	23%	90%	3,000	\$ -46,870	9%	300	\$+11,500
ALL				\$88,600	\$ -641,700	\$ -1,760	-2.0%		93%	337,000	\$ -1,930	1%	3,700	\$+1,620
Bottom 60%	Less than		\$75,220	\$36,200	\$ -88,100	\$ -410	-1.1%	14%	90%	191,000	\$ -480	1%	2,000	\$+40

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Ohio

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,670	\$13,600	-\$92,000	-\$80	-0.6%	8%	59%	685,000	\$ -150	5%	58,000	\$+50
Second 20%	\$23,670	to	\$40,770	\$32,100	-\$410,400	-\$360	-1.1%	9%	82%	949,000	\$ -480	7%	82,700	\$+370
Middle 20%	\$40,770	to	\$62,100	\$50,600	-\$819,400	-\$710	-1.4%	10%	89%	1,030,000	\$ -860	7%	83,400	\$+660
Fourth 20%	\$62,100	to	\$101,530	\$78,300	-\$1,217,800	-\$1,050	-1.3%	15%	85%	981,000	\$ -1,440	15%	169,600	\$+1,060
Next 15%	\$101,530	to	\$197,590	\$135,100	-\$1,935,900	-\$2,240	-1.7%	23%	87%	754,000	\$ -2,800	13%	111,100	\$+1,530
Next 4%	\$197,590	to	\$507,230	\$293,000	-\$1,936,000	-\$8,300	-2.8%	23%	90%	209,000	\$ -9,500	10%	24,000	\$+2,090
Richest 1%	\$507,230	and	higher	\$1,602,700	-\$1,977,100	-\$34,080	-2.1%	24%	96%	56,000	\$ -36,470	4%	2,200	\$+23,900
ALL				\$82,200	\$ -8,388,600	\$ -1,440	-1.7%		80%	4,664,000	\$ -1,920	9%	531,000	\$+1,020
Bottom 60%	Less than		\$62,100	\$32,100	\$ -1,321,800	\$ -380	-1.2%	16%	77%	2,664,000	\$ -540	6%	224,100	\$+400

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Oklahoma

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$19,720	\$12,000	-\$21,500	-\$70	-0.5%	8%	63%	208,000	\$ -120	5%	16,100	\$+10
Second 20%	\$19,720	to	\$33,930	\$26,400	-\$67,900	-\$200	-0.8%	9%	79%	268,000	\$ -280	4%	14,600	\$+190
Middle 20%	\$33,930	to	\$53,650	\$42,700	-\$183,600	-\$540	-1.3%	8%	89%	302,000	\$ -650	6%	19,500	\$+390
Fourth 20%	\$53,650	to	\$86,630	\$70,300	-\$409,100	-\$1,150	-1.6%	18%	93%	332,000	\$ -1,290	5%	17,000	\$+750
Next 15%	\$86,630	to	\$177,400	\$119,200	-\$544,400	-\$2,080	-1.7%	24%	90%	234,000	\$ -2,450	9%	23,500	\$+1,170
Next 4%	\$177,400	to	\$481,900	\$262,000	-\$423,400	-\$5,900	-2.3%	18%	91%	65,000	\$ -6,660	9%	6,400	\$+1,590
Richest 1%	\$481,900	and	higher	\$1,213,900	-\$652,700	-\$38,480	-3.2%	28%	97%	17,000	\$ -39,710	2%	300	\$+12,810
ALL				\$70,800	\$ -2,302,800	\$ -1,330	-1.9%		83%	1,426,000	\$ -1,670	6%	97,400	\$+660
Bottom 60%	Less than		\$53,650	\$27,200	\$ -273,000	\$ -270	-1.0%	12%	77%	778,000	\$ -380	5%	50,200	\$+210

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Oregon

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,530	\$14,700	-\$37,000	-\$90	-0.6%	8%	67%	281,000	\$ -150	3%	13,000	\$+30
Second 20%	\$24,530	to	\$43,490	\$33,100	-\$125,200	-\$300	-0.9%	9%	82%	345,000	\$ -410	7%	29,800	\$+350
Middle 20%	\$43,490	to	\$69,990	\$54,900	-\$344,500	-\$820	-1.5%	12%	88%	370,000	\$ -1,000	8%	33,400	\$+570
Fourth 20%	\$69,990	to	\$114,800	\$89,600	-\$472,100	-\$1,130	-1.3%	17%	83%	349,000	\$ -1,560	16%	67,200	\$+990
Next 15%	\$114,800	to	\$235,400	\$159,100	-\$587,200	-\$1,870	-1.2%	21%	71%	222,000	\$ -3,330	28%	89,500	\$+1,700
Next 4%	\$235,400	to	\$656,460	\$362,700	-\$698,600	-\$8,300	-2.3%	25%	86%	72,000	\$ -10,190	14%	11,500	\$+3,410
Richest 1%	\$656,460	and	higher	\$1,858,200	-\$503,500	-\$23,490	-1.3%	18%	90%	19,000	\$ -30,530	10%	2,100	\$+40,360
ALL				\$95,100	\$ -2,767,900	\$ -1,310	-1.4%		79%	1,658,000	\$ -1,900	12%	246,500	\$+1,510
Bottom 60%	Less than		\$69,990	\$34,300	\$ -506,700	\$ -400	-1.2%	18%	79%	996,000	\$ -560	6%	76,200	\$+390

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Pennsylvania

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,900	\$14,400	-\$100,000	-\$80	-0.5%	8%	65%	821,000	\$ -150	3%	32,700	\$+100
Second 20%	\$23,900	to	\$43,500	\$33,700	-\$376,600	-\$300	-0.9%	9%	83%	1,053,000	\$ -400	4%	51,500	\$+450
Middle 20%	\$43,500	to	\$67,910	\$54,200	-\$878,100	-\$690	-1.3%	8%	88%	1,117,000	\$ -850	9%	112,600	\$+410
Fourth 20%	\$67,910	to	\$111,490	\$85,900	-\$1,578,900	-\$1,240	-1.4%	15%	89%	1,132,000	\$ -1,540	10%	132,600	\$+1,020
Next 15%	\$111,490	to	\$231,900	\$153,100	-\$2,131,700	-\$2,240	-1.5%	20%	82%	781,000	\$ -3,090	18%	169,600	\$+1,650
Next 4%	\$231,900	to	\$575,640	\$346,700	-\$2,659,400	-\$10,450	-3.0%	25%	90%	229,000	\$ -11,800	10%	24,200	\$+1,910
Richest 1%	\$575,640	and	higher	\$1,865,300	-\$2,709,100	-\$42,210	-2.3%	26%	94%	60,000	\$ -45,230	6%	3,500	\$+6,900
ALL				\$92,300	\$ -10,433,200	\$ -1,620	-1.8%		81%	5,193,000	\$ -2,120	8%	526,700	\$+1,060
Bottom 60%	Less than		\$67,910	\$34,100	\$ -1,354,700	\$ -360	-1.0%	13%	79%	2,991,000	\$ -500	5%	196,800	\$+370

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Rhode Island

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,020	\$12,800	-\$6,300	-\$60	-0.5%	8%	55%	57,000	\$ -140	6%	6,200	\$+20
Second 20%	\$23,020	to	\$40,070	\$31,400	-\$42,300	-\$380	-1.2%	9%	85%	94,000	\$ -480	2%	2,100	\$+230
Middle 20%	\$40,070	to	\$69,480	\$53,900	-\$65,600	-\$620	-1.2%	9%	85%	90,000	\$ -860	11%	12,100	\$+790
Fourth 20%	\$69,480	to	\$119,940	\$89,700	-\$106,800	-\$1,000	-1.1%	15%	83%	89,000	\$ -1,550	16%	17,700	\$+1,650
Next 15%	\$119,940	to	\$222,840	\$158,300	-\$165,500	-\$2,020	-1.3%	23%	80%	66,000	\$ -2,840	20%	16,100	\$+1,260
Next 4%	\$222,840	to	\$530,470	\$321,200	-\$158,000	-\$7,360	-2.3%	22%	85%	18,000	\$ -9,130	15%	3,200	\$+2,620
Richest 1%	\$530,470	and	higher	\$1,691,800	-\$168,400	-\$31,110	-1.8%	24%	97%	5,000	\$ -32,120	2%	100	\$+6,400
ALL				\$91,100	\$ -713,000	\$ -1,320	-1.5%		78%	419,000	\$ -1,880	11%	57,500	\$+1,200
Bottom 60%	Less than		\$69,480	\$32,800	\$ -114,200	\$ -360	-1.1%	16%	75%	241,000	\$ -540	6%	20,400	\$+500



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in South Carolina

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$22,570	\$14,100	-\$41,600	-\$90	-0.6%	8%	63%	299,000	\$ -180	8%	39,200	\$+10
Second 20%	\$22,570	to	\$38,530	\$29,600	-\$140,300	-\$290	-1.0%	9%	78%	374,000	\$ -430	7%	32,400	\$+210
Middle 20%	\$38,530	to	\$59,210	\$48,000	-\$288,300	-\$610	-1.3%	9%	86%	407,000	\$ -770	7%	31,300	\$+370
Fourth 20%	\$59,210	to	\$96,780	\$75,600	-\$494,400	-\$1,030	-1.4%	15%	88%	423,000	\$ -1,370	9%	45,100	\$+1,530
Next 15%	\$96,780	to	\$203,140	\$131,500	-\$601,800	-\$1,670	-1.3%	19%	79%	282,000	\$ -2,560	21%	74,500	\$+1,590
Next 4%	\$203,140	to	\$497,860	\$294,600	-\$659,800	-\$6,900	-2.3%	21%	85%	81,000	\$ -8,500	15%	14,000	\$+2,290
Richest 1%	\$497,860	and	higher	\$1,190,800	-\$978,800	-\$41,200	-3.5%	31%	96%	23,000	\$ -43,490	4%	900	\$+12,320
ALL				\$76,000	\$ -3,204,600	\$ -1,330	-1.7%		79%	1,889,000	\$ -1,850	10%	237,400	\$+1,050
Bottom 60%	Less than		\$59,210	\$30,500	\$ -470,200	\$ -330	-1.1%	15%	76%	1,080,000	\$ -490	7%	102,900	\$+180

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in South Dakota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,520	\$15,800	-\$6,600	-\$80	-0.5%	8%	66%	55,000	\$ -150	1%	1,200	\$+10
Second 20%	\$24,520	to	\$40,350	\$33,200	-\$32,600	-\$390	-1.2%	9%	92%	77,000	\$ -450	1%	700	\$+10
Middle 20%	\$40,350	to	\$63,320	\$52,100	-\$59,300	-\$730	-1.4%	7%	95%	78,000	\$ -790	3%	2,700	\$+40
Fourth 20%	\$63,320	to	\$103,740	\$80,200	-\$114,900	-\$1,350	-1.7%	14%	94%	80,000	\$ -1,580	5%	4,600	\$+1,990
Next 15%	\$103,740	to	\$215,610	\$140,700	-\$188,200	-\$2,930	-2.1%	22%	96%	61,000	\$ -3,120	4%	2,300	\$+1,420
Next 4%	\$215,610	to	\$539,300	\$314,000	-\$155,900	-\$9,120	-2.9%	18%	99%	17,000	\$ -9,240	1%	100	\$+380
Richest 1%	\$539,300	and	higher	\$1,655,200	-\$285,200	-\$63,020	-3.8%	34%	96%	4,000	\$ -66,080	4%	200	\$+9,540
ALL				\$88,100	\$ -842,700	\$ -2,010	-2.3%		89%	372,000	\$ -2,320	3%	11,800	\$+1,210
Bottom 60%	Less than		\$63,320	\$33,600	\$ -98,500	\$ -400	-1.2%	12%	85%	210,000	\$ -490	2%	4,600	\$+20

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Tennessee

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,440	\$13,500	-\$51,100	-\$80	-0.6%	8%	69%	436,000	\$ -140	4%	26,200	\$+20
Second 20%	\$21,440	to	\$38,430	\$30,200	-\$204,000	-\$320	-1.1%	9%	77%	493,000	\$ -440	4%	23,000	\$+50
Middle 20%	\$38,430	to	\$59,540	\$48,300	-\$427,300	-\$670	-1.4%	8%	88%	559,000	\$ -820	6%	39,400	\$+520
Fourth 20%	\$59,540	to	\$94,970	\$75,000	-\$667,100	-\$1,060	-1.4%	13%	86%	543,000	\$ -1,370	12%	72,500	\$+880
Next 15%	\$94,970	to	\$196,660	\$129,300	-\$1,225,600	-\$2,510	-1.9%	24%	89%	436,000	\$ -2,920	10%	47,300	\$+940
Next 4%	\$196,660	to	\$527,590	\$293,300	-\$1,060,700	-\$8,330	-2.8%	21%	93%	118,000	\$ -9,100	6%	7,400	\$+1,810
Richest 1%	\$527,590	and	higher	\$1,808,300	-\$1,430,600	-\$44,940	-2.5%	28%	99%	32,000	\$ -45,500	1%	300	\$+14,890
ALL				\$81,800	\$ -5,066,300	\$ -1,570	-1.9%		82%	2,617,000	\$ -2,000	7%	216,100	\$+680
Bottom 60%	Less than		\$59,540	\$30,600	\$ -682,400	\$ -360	-1.2%	13%	78%	1,488,000	\$ -500	5%	88,600	\$+250

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Texas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,580	\$14,400	-\$245,100	-\$100	-0.7%	8%	73%	1,838,000	\$ -170	7%	164,000	\$+40
Second 20%	\$23,580	to	\$39,270	\$31,200	-\$953,800	-\$380	-1.2%	9%	89%	2,237,000	\$ -480	4%	105,100	\$+430
Middle 20%	\$39,270	to	\$63,130	\$50,100	-\$1,835,400	-\$730	-1.5%	7%	88%	2,213,000	\$ -900	8%	196,200	\$+520
Fourth 20%	\$63,130	to	\$106,930	\$82,000	-\$3,289,800	-\$1,300	-1.6%	13%	92%	2,321,000	\$ -1,540	7%	165,500	\$+1,340
Next 15%	\$106,930	to	\$232,000	\$148,700	-\$5,192,400	-\$2,750	-1.9%	21%	91%	1,713,000	\$ -3,170	9%	161,400	\$+1,460
Next 4%	\$232,000	to	\$660,980	\$347,500	-\$5,474,500	-\$10,870	-3.1%	22%	92%	466,000	\$ -11,900	7%	33,800	\$+1,920
Richest 1%	\$660,980	and	higher	\$1,832,600	-\$8,105,800	-\$64,430	-3.5%	32%	92%	116,000	\$ -70,800	7%	9,200	\$+12,560
ALL				\$89,500	\$ -25,095,300	\$ -1,980	-2.2%		86%	10,904,000	\$ -2,390	7%	835,200	\$+950
Bottom 60%	Less than		\$63,130	\$31,900	\$ -3,034,300	\$ -400	-1.3%	12%	83%	6,288,000	\$ -540	6%	465,300	\$+330

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Utah

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,110	\$16,200	-\$24,400	-\$100	-0.6%	8%	79%	202,000	\$ -160	3%	7,700	\$+280
Second 20%	\$27,110	to	\$47,210	\$38,000	-\$111,400	-\$440	-1.1%	9%	89%	228,000	\$ -560	7%	17,600	\$+510
Middle 20%	\$47,210	to	\$76,020	\$60,500	-\$217,500	-\$850	-1.4%	10%	89%	228,000	\$ -1,050	9%	21,700	\$+730
Fourth 20%	\$76,020	to	\$120,000	\$95,300	-\$279,400	-\$1,090	-1.1%	13%	81%	206,000	\$ -1,640	18%	46,800	\$+1,140
Next 15%	\$120,000	to	\$234,160	\$162,400	-\$404,300	-\$2,130	-1.3%	18%	82%	156,000	\$ -2,890	18%	34,200	\$+1,320
Next 4%	\$234,160	to	\$574,890	\$334,100	-\$455,800	-\$8,670	-2.6%	21%	87%	46,000	\$ -10,190	12%	6,400	\$+1,970
Richest 1%	\$574,890	and	higher	\$1,607,600	-\$705,500	-\$54,980	-3.4%	32%	97%	12,000	\$ -56,760	1%	100	\$+27,580
ALL				\$95,100	\$ -2,198,100	\$ -1,700	-1.8%		84%	1,078,000	\$ -2,180	10%	134,500	\$+1,050
Bottom 60%	Less than		\$76,020	\$38,300	\$ -353,300	\$ -460	-1.2%	16%	86%	658,000	\$ -610	6%	47,000	\$+570

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Vermont

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,140	\$14,800	-\$4,300	-\$70	-0.5%	8%	65%	41,000	\$ -150	0%	200	\$+20
Second 20%	\$27,140	to	\$47,210	\$38,200	-\$22,200	-\$350	-0.9%	9%	79%	50,000	\$ -500	4%	2,700	\$+220
Middle 20%	\$47,210	to	\$70,470	\$56,500	-\$52,500	-\$850	-1.5%	11%	94%	58,000	\$ -940	1%	600	\$+500
Fourth 20%	\$70,470	to	\$114,080	\$89,400	-\$87,600	-\$1,370	-1.5%	19%	88%	56,000	\$ -1,720	10%	6,200	\$+1,160
Next 15%	\$114,080	to	\$215,890	\$149,300	-\$103,600	-\$2,190	-1.5%	22%	83%	39,000	\$ -3,010	17%	8,100	\$+1,720
Next 4%	\$215,890	to	\$517,790	\$294,600	-\$105,800	-\$8,370	-2.8%	23%	96%	12,000	\$ -8,790	4%	500	\$+2,800
Richest 1%	\$517,790	and	higher	\$1,166,800	-\$85,300	-\$25,920	-2.2%	18%	84%	3,000	\$ -31,940	16%	500	\$+6,310
ALL				\$86,000	\$ -461,200	\$ -1,460	-1.7%		82%	259,000	\$ -1,910	6%	18,800	\$+1,410
Bottom 60%	Less than		\$70,470	\$36,400	\$ -79,000	\$ -420	-1.2%	17%	79%	149,000	\$ -580	2%	3,500	\$+260

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Virginia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$23,840	\$14,700	-\$47,300	-\$60	-0.4%	8%	58%	481,000	\$ -160	4%	29,700	\$+280
Second 20%	\$23,840	to	\$43,260	\$32,800	-\$287,600	-\$350	-1.1%	9%	85%	706,000	\$ -490	7%	54,400	\$+650
Middle 20%	\$43,260	to	\$71,390	\$56,200	-\$647,500	-\$780	-1.4%	10%	87%	725,000	\$ -1,010	10%	86,500	\$+670
Fourth 20%	\$71,390	to	\$127,030	\$95,500	-\$955,100	-\$1,150	-1.2%	14%	79%	652,000	\$ -1,810	21%	170,800	\$+1,180
Next 15%	\$127,030	to	\$267,900	\$177,800	-\$1,102,900	-\$1,780	-1.0%	16%	69%	429,000	\$ -3,330	31%	191,100	\$+1,700
Next 4%	\$267,900	to	\$644,150	\$381,000	-\$1,722,100	-\$10,340	-2.7%	26%	90%	149,000	\$ -11,760	10%	16,700	\$+2,090
Richest 1%	\$644,150	and	higher	\$1,699,100	-\$1,923,700	-\$46,580	-2.7%	29%	94%	39,000	\$ -50,090	6%	2,400	\$+9,380
ALL				\$97,900	\$ -6,685,900	\$ -1,600	-1.6%		77%	3,181,000	\$ -2,340	13%	551,600	\$+1,240
Bottom 60%	Less than		\$71,390	\$34,600	\$ -982,400	\$ -400	-1.1%	15%	77%	1,912,000	\$ -610	7%	170,600	\$+600

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Washington

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,910	\$16,400	-\$85,000	-\$120	-0.7%	8%	72%	523,000	\$ -190	2%	17,100	\$+20
Second 20%	\$27,910	to	\$49,180	\$39,200	-\$354,600	-\$490	-1.2%	9%	91%	657,000	\$ -580	4%	29,500	\$+430
Middle 20%	\$49,180	to	\$79,230	\$63,600	-\$772,200	-\$1,070	-1.7%	9%	87%	629,000	\$ -1,330	11%	76,100	\$+720
Fourth 20%	\$79,230	to	\$128,680	\$100,900	-\$1,126,700	-\$1,560	-1.5%	13%	87%	632,000	\$ -1,930	12%	85,700	\$+960
Next 15%	\$128,680	to	\$264,170	\$174,800	-\$1,651,500	-\$3,040	-1.7%	20%	89%	483,000	\$ -3,740	11%	57,500	\$+2,700
Next 4%	\$264,170	to	\$666,040	\$383,300	-\$1,772,700	-\$12,260	-3.2%	21%	93%	134,000	\$ -13,310	7%	10,200	\$+1,200
Richest 1%	\$666,040	and	higher	\$2,094,000	-\$2,610,100	-\$71,890	-3.4%	31%	97%	35,000	\$ -74,570	3%	1,000	\$+21,150
ALL				\$105,300	\$ -8,372,400	\$ -2,290	-2.2%		85%	3,093,000	\$ -2,820	8%	277,100	\$+1,210
Bottom 60%	Less than		\$79,230	\$39,700	\$ -1,211,800	\$ -560	-1.4%	14%	83%	1,809,000	\$ -730	6%	122,700	\$+550

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in West Virginia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$19,820	\$10,900	-\$8,400	-\$50	-0.4%	8%	54%	95,000	\$ -110	3%	4,700	\$+10
Second 20%	\$19,820	to	\$33,770	\$26,600	-\$32,100	-\$180	-0.7%	9%	75%	132,000	\$ -270	5%	8,700	\$+150
Middle 20%	\$33,770	to	\$52,420	\$41,500	-\$67,900	-\$380	-0.9%	8%	84%	150,000	\$ -540	6%	11,200	\$+870
Fourth 20%	\$52,420	to	\$86,410	\$66,800	-\$169,500	-\$990	-1.5%	19%	91%	157,000	\$ -1,150	5%	9,300	\$+880
Next 15%	\$86,410	to	\$162,830	\$111,200	-\$259,200	-\$1,890	-1.7%	29%	90%	124,000	\$ -2,260	9%	12,100	\$+1,650
Next 4%	\$162,830	to	\$342,810	\$210,300	-\$143,700	-\$4,070	-1.9%	16%	88%	31,000	\$ -4,870	12%	4,100	\$+2,000
Richest 1%	\$342,810	and	higher	\$742,600	-\$204,200	-\$22,950	-3.1%	23%	99%	9,000	\$ -23,170	0%	0	\$+8,070
ALL				\$61,200	\$ -885,100	\$ -990	-1.6%		78%	698,000	\$ -1,340	6%	50,100	\$+950
Bottom 60%	Less than		\$52,420	\$26,400	\$ -108,400	\$ -200	-0.8%	12%	71%	377,000	\$ -340	5%	24,600	\$+450

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Wisconsin

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,150	\$16,700	-\$44,300	-\$80	-0.5%	8%	71%	401,000	\$ -150	3%	18,800	\$+20
Second 20%	\$24,150	to	\$44,950	\$33,900	-\$210,100	-\$380	-1.1%	9%	89%	497,000	\$ -470	5%	26,700	\$+230
Middle 20%	\$44,950	to	\$70,040	\$57,000	-\$478,300	-\$830	-1.5%	11%	94%	539,000	\$ -930	3%	17,300	\$+340
Fourth 20%	\$70,040	to	\$109,610	\$87,100	-\$763,200	-\$1,350	-1.6%	17%	93%	524,000	\$ -1,570	7%	38,800	\$+1,030
Next 15%	\$109,610	to	\$212,280	\$145,600	-\$839,900	-\$1,980	-1.4%	19%	85%	360,000	\$ -2,610	15%	61,500	\$+1,600
Next 4%	\$212,280	to	\$539,460	\$299,500	-\$997,200	-\$8,830	-2.9%	22%	88%	99,000	\$ -10,350	12%	13,200	\$+2,290
Richest 1%	\$539,460	and	higher	\$1,835,200	-\$1,104,600	-\$39,120	-2.1%	25%	98%	28,000	\$ -40,100	1%	400	\$+26,740
ALL				\$90,600	\$ -4,437,300	\$ -1,560	-1.7%		87%	2,448,000	\$ -1,910	6%	176,700	\$+1,080
Bottom 60%	Less than		\$70,040	\$36,000	\$ -732,700	\$ -430	-1.2%	17%	85%	1,437,000	\$ -550	4%	62,800	\$+200

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2019 in Wyoming

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)				Taxpayers 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	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,740	\$15,200	-\$1,600	-\$30	-0.2%	8%	70%	37,000	\$ -110	10%	5,500	\$+100
Second 20%	\$26,740	to	\$47,430	\$35,600	-\$18,200	-\$320	-0.9%	9%	89%	50,000	\$ -490	5%	3,100	\$+1,530
Middle 20%	\$47,430	to	\$73,870	\$60,700	-\$50,600	-\$940	-1.6%	8%	89%	48,000	\$ -1,130	8%	4,100	\$+340
Fourth 20%	\$73,870	to	\$109,270	\$90,600	-\$88,100	-\$1,580	-1.7%	15%	98%	55,000	\$ -1,660	1%	800	\$+630
Next 15%	\$109,270	to	\$193,980	\$136,100	-\$120,500	-\$2,940	-2.2%	20%	96%	39,000	\$ -3,140	3%	1,400	\$+1,090
Next 4%	\$193,980	to	\$506,730	\$305,300	-\$103,200	-\$9,310	-3.1%	17%	96%	11,000	\$ -9,820	4%	400	\$+2,450
Richest 1%	\$506,730	and	higher	\$2,252,400	-\$219,600	-\$78,890	-3.5%	36%	99%	3,000	\$ -79,650	1%	0	\$+1,230
ALL				\$95,900	\$ -601,700	\$ -2,190	-2.3%		89%	243,000	\$ -2,550	6%	15,300	\$+630
Bottom 60%	Less than		\$73,870	\$37,200	\$ -70,400	\$ -430	-1.2%	12%	83%	135,000	\$ -610	8%	12,700	\$+520

\* Taxpayers with Tax Cut and Taxpayer with Tax Hikes figures do not include the impact of repealing the ACA individual mandate

Source: Institute on Taxation and Econonomic Policy Microsimulation Tax Model, Updated November 17, 2017



Appendix: Amended Senate Tax Proposal State-by-State Figures in 2027

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Alabama

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$30,820	\$18,800	\$78,500	\$ +150	0.8%	49%	253,000	\$ −20	37%	193,600	\$+90
Second 20%	\$30,820	to	\$52,040	\$40,100	\$70,800	\$ +140	0.3%	50%	258,000	\$ −50	26%	131,700	\$+210
Middle 20%	\$52,040	to	\$80,090	\$64,800	\$84,100	\$ +160	0.2%	47%	252,000	\$ −50	41%	219,700	\$+140
Fourth 20%	\$80,090	to	\$124,350	\$97,700	\$16,200	\$ +40	0.0%	73%	331,000	\$ −100	22%	97,300	\$+50
Next 15%	\$124,350	to	\$258,140	\$171,300	−\$20,700	\$ −60	−0.0%	65%	225,000	\$ −140	34%	117,400	\$+90
Next 4%	\$258,140	to	\$645,950	\$355,100	−\$41,100	\$ −450	−0.1%	87%	78,000	\$ −540	13%	11,300	\$+120
Richest 1%	\$645,950	and	higher	\$1,879,100	−\$103,200	\$ −4,540	−0.2%	92%	21,000	\$ −4,930	8%	1,800	\$+440
ALL				\$97,000	\$+87,400	\$ +30	0.0%	57%	1,418,000	\$ −170	31%	772,800	\$+120
Bottom 60%	Less than		\$80,090	\$41,400	\$+233,400	\$ +150	0.4%	49%	763,000	\$ −40	35%	545,000	\$+140

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Alaska

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,250	\$14,700	\$20,200	\$ +230	1.6%	72%	63,000	\$ −10	24%	21,300	\$+40
Second 20%	\$21,250	to	\$40,720	\$32,200	\$22,300	\$ +270	0.8%	46%	38,000	\$ −20	48%	40,100	\$+140
Middle 20%	\$40,720	to	\$62,960	\$51,300	\$15,700	\$ +230	0.4%	63%	43,000	\$ −50	30%	21,100	\$+190
Fourth 20%	\$62,960	to	\$105,500	\$79,600	\$16,300	\$ +200	0.3%	55%	44,000	\$ −70	44%	35,000	\$+80
Next 15%	\$105,500	to	\$215,960	\$145,800	\$10,300	\$ +190	0.1%	50%	27,000	\$ −160	50%	27,200	\$+130
Next 4%	\$215,960	to	\$486,400	\$293,300	-\$2,400	\$ −170	−0.1%	83%	12,000	\$ −270	17%	2,400	\$+90
Richest 1%	\$486,400	and	higher	\$1,150,400	-\$15,100	\$ −4,140	−0.4%	97%	4,000	\$ −4,070	3%	100	\$+700
ALL				\$74,900	\$+67,900	\$ +170	0.2%	60%	231,000	\$ −120	36%	147,200	\$+120
Bottom 60%	Less than		\$62,960	\$31,300	\$+58,200	\$ +240	0.8%	60%	144,000	\$ −20	34%	82,500	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Arizona

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$30,950	\$17,900	\$54,400	\$ +70	0.4%	65%	488,000	\$ −20	30%	229,100	\$+60
Second 20%	\$30,950	to	\$51,880	\$42,400	\$87,800	\$ +110	0.3%	50%	393,000	\$ −40	45%	355,900	\$+180
Middle 20%	\$51,880	to	\$83,220	\$67,100	\$30,700	\$ +40	0.1%	60%	436,000	\$ −60	36%	264,500	\$+100
Fourth 20%	\$83,220	to	\$134,520	\$105,900	-\$62,100	\$ −80	−0.1%	76%	573,000	\$ −100	22%	167,600	\$+70
Next 15%	\$134,520	to	\$271,610	\$184,500	-\$77,800	\$ −160	−0.1%	65%	321,000	\$ −220	34%	165,400	\$+70
Next 4%	\$271,610	to	\$617,270	\$392,000	-\$99,200	\$ −720	−0.2%	91%	126,000	\$ −770	8%	11,500	\$+240
Richest 1%	\$617,270	and	higher	\$1,768,700	-\$197,600	\$ −5,970	−0.3%	98%	32,000	\$ −6,060	2%	800	\$+400
ALL				\$102,200	\$ −262,500	\$ −70	−0.1%	64%	2,369,000	\$ −200	32%	1,194,800	\$+110
Bottom 60%	Less than		\$83,220	\$42,200	\$+172,900	\$ +80	0.2%	58%	1,317,000	\$ −40	37%	849,500	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Arkansas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$29,030	\$17,400	\$34,600	\$ +110	0.6%	48%	156,000	\$ −20	36%	115,600	\$+80
Second 20%	\$29,030	to	\$49,810	\$39,900	\$27,100	\$ +80	0.2%	58%	188,000	\$ −40	24%	78,600	\$+180
Middle 20%	\$49,810	to	\$76,980	\$62,000	\$25,700	\$ +90	0.2%	54%	146,000	\$ −50	36%	97,200	\$+160
Fourth 20%	\$76,980	to	\$123,070	\$96,500	\$5,100	\$ +20	0.0%	69%	215,000	\$ −90	26%	80,600	\$+70
Next 15%	\$123,070	to	\$247,670	\$165,100	−\$19,200	\$ −100	−0.1%	65%	127,000	\$ −170	33%	63,500	\$+90
Next 4%	\$247,670	to	\$623,280	\$375,000	−\$29,400	\$ −530	−0.1%	98%	54,000	\$ −510	1%	500	\$+190
Richest 1%	\$623,280	and	higher	\$1,814,800	−\$93,000	\$ −7,810	−0.4%	100%	12,000	\$ −7,760	0%	0	\$+330
ALL				\$92,200	\$ −47,300	\$ −30	−0.0%	60%	898,000	\$ −200	29%	436,000	\$+110
Bottom 60%	Less than		\$76,980	\$38,500	\$+87,400	\$ +100	0.2%	53%	490,000	\$ −40	32%	291,400	\$+130



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in California

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$39,390	\$24,100	\$1,132,900	\$ +270	1.1%	60%	2,525,000	\$ −30	33%	1,414,700	\$+110
Second 20%	\$39,390	to	\$68,690	\$53,300	\$1,040,500	\$ +260	0.5%	58%	2,340,000	\$ −60	38%	1,522,300	\$+160
Middle 20%	\$68,690	to	\$109,160	\$87,200	\$667,000	\$ +170	0.2%	58%	2,247,000	\$ −110	39%	1,517,700	\$+70
Fourth 20%	\$109,160	to	\$186,900	\$142,500	-\$261,400	\$ −70	−0.0%	69%	2,575,000	\$ −150	30%	1,104,300	\$+90
Next 15%	\$186,900	to	\$426,990	\$266,500	-\$972,000	\$ −370	−0.1%	88%	2,332,000	\$ −410	12%	311,100	\$+80
Next 4%	\$426,990	to	\$1,223,690	\$648,100	-\$1,046,500	\$ −1,440	−0.2%	98%	709,000	\$ −1,450	2%	15,200	\$+150
Richest 1%	\$1,223,690	and	higher	\$3,554,500	-\$2,511,500	\$ −14,370	−0.4%	99%	173,000	\$ −14,430	1%	1,700	\$+620
ALL				\$152,500	\$ −1,918,900	\$ −100	−0.1%	66%	12,901,000	\$ −410	30%	5,887,000	\$+100
Bottom 60%	Less than		\$109,160	\$54,000	\$+2,840,400	\$ +230	0.4%	59%	7,112,000	\$ −60	37%	4,454,700	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Colorado

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,220	\$19,600	\$41,300	\$ +60	0.3%	57%	402,000	\$ −20	30%	215,200	\$+70
Second 20%	\$33,220	to	\$58,060	\$44,300	\$39,200	\$ +60	0.1%	69%	480,000	\$ −40	25%	172,800	\$+200
Middle 20%	\$58,060	to	\$90,610	\$72,800	\$5,200	\$ +10	0.0%	65%	444,000	\$ −80	30%	206,800	\$+80
Fourth 20%	\$90,610	to	\$155,480	\$116,800	−\$45,000	\$ −70	−0.1%	79%	506,000	\$ −110	20%	129,000	\$+110
Next 15%	\$155,480	to	\$333,570	\$210,800	−\$94,500	\$ −200	−0.1%	72%	343,000	\$ −240	27%	128,600	\$+60
Next 4%	\$333,570	to	\$817,970	\$489,900	−\$135,400	\$ −1,080	−0.2%	98%	123,000	\$ −1,060	1%	1,800	\$+140
Richest 1%	\$817,970	and	higher	\$2,011,200	−\$210,300	\$ −6,870	−0.3%	98%	30,000	\$ −6,890	2%	500	\$+730
ALL				\$115,500	\$ −398,100	\$ −120	−0.1%	69%	2,328,000	\$ −230	25%	854,700	\$+100
Bottom 60%	Less than		\$90,610	\$45,200	+\$85,700	\$ +40	0.1%	63%	1,326,000	\$ −50	28%	594,800	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Connecticut

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$39,980	\$22,000	\$51,300	\$ +130	0.6%	51%	204,000	\$ –30	19%	75,700	\$+70
Second 20%	\$39,980	to	\$66,330	\$53,200	\$73,600	\$ +200	0.4%	63%	239,000	\$ –40	30%	113,500	\$+170
Middle 20%	\$66,330	to	\$113,940	\$89,000	\$59,900	\$ +160	0.2%	56%	207,000	\$ –70	43%	158,700	\$+60
Fourth 20%	\$113,940	to	\$196,920	\$146,700	-\$20,800	\$ –60	–0.0%	66%	235,000	\$ –150	34%	120,300	\$+80
Next 15%	\$196,920	to	\$470,660	\$280,900	-\$101,400	\$ –400	–0.1%	90%	227,000	\$ –440	9%	23,600	\$+50
Next 4%	\$470,660	to	\$1,319,990	\$702,100	-\$104,000	\$ –1,560	–0.2%	98%	65,000	\$ –1,580	2%	1,400	\$+300
Richest 1%	\$1,319,990	and	higher	\$4,363,900	-\$287,200	\$ –16,420	–0.4%	100%	17,000	\$ –16,300	0%	0	\$ —
ALL				\$165,300	\$ –324,700	\$ –170	–0.1%	65%	1,194,000	\$ –460	26%	493,200	\$+90
Bottom 60%	Less than		\$113,940	\$54,000	\$+184,800	\$ +160	0.3%	57%	650,000	\$ –40	30%	347,900	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Delaware

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$29,500	\$17,300	\$13,500	\$ +120	0.7%	42%	49,000	\$ –20	35%	40,800	\$+80
Second 20%	\$29,500	to	\$52,150	\$39,400	\$13,700	\$ +120	0.3%	72%	85,000	\$ –30	20%	23,300	\$+180
Middle 20%	\$52,150	to	\$85,530	\$66,800	\$11,400	\$ +110	0.2%	60%	62,000	\$ –70	38%	38,900	\$+100
Fourth 20%	\$85,530	to	\$133,420	\$104,800	-\$500	\$ —	–0.0%	85%	95,000	\$ –90	15%	16,100	\$+70
Next 15%	\$133,420	to	\$289,120	\$186,000	-\$7,500	\$ –100	–0.1%	65%	50,000	\$ –180	35%	26,900	\$+70
Next 4%	\$289,120	to	\$603,010	\$406,400	-\$15,400	\$ –800	–0.2%	99%	19,000	\$ –770	1%	100	\$+60
Richest 1%	\$603,010	and	higher	\$2,426,900	-\$22,900	\$ –5,320	–0.2%	100%	4,000	\$ –5,310	0%	0	\$ —
ALL				\$104,600	\$ –7,600	\$ –10	–0.0%	66%	364,000	\$ –170	26%	146,100	\$+100
Bottom 60%	Less than		\$85,530	\$40,100	\$+38,600	\$ +110	0.3%	58%	196,000	\$ –40	31%	103,000	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in District of Columbia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$36,620	\$19,400	\$4,800	\$ +50	0.2%	51%	52,000	\$ –20	40%	41,200	\$+120
Second 20%	\$36,620	to	\$66,940	\$50,000	\$800	\$ +10	0.0%	71%	56,000	\$ –50	25%	19,900	\$+210
Middle 20%	\$66,940	to	\$102,020	\$82,500	-\$3,800	\$ –40	–0.0%	46%	47,000	\$ –80	52%	52,200	\$+40
Fourth 20%	\$102,020	to	\$175,030	\$135,600	-\$7,700	\$ –90	–0.1%	84%	68,000	\$ –110	15%	12,300	\$+50
Next 15%	\$175,030	to	\$438,070	\$266,900	-\$20,900	\$ –360	–0.1%	94%	55,000	\$ –370	6%	3,600	\$+60
Next 4%	\$438,070	to	\$1,373,450	\$696,000	-\$27,000	\$ –1,650	–0.2%	99%	16,000	\$ –1,640	1%	100	\$+130
Richest 1%	\$1,373,450	and	higher	\$3,816,000	-\$71,500	\$ –16,890	–0.4%	94%	4,000	\$ –17,920	0%	0	\$ —
ALL			\$153,800		\$ –125,300	\$ –280	–0.2%	67%	298,000	\$ –440	29%	129,300	\$+90
Bottom 60%	Less than		\$102,020	\$50,500	\$+1,800	\$ +10	0.0%	55%	155,000	\$ –50	40%	113,300	\$+90

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Florida

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$29,270	\$18,600	\$978,400	\$ +350	1.9%	53%	1,506,000	\$ −30	34%	948,800	\$+90
Second 20%	\$29,270	to	\$48,100	\$38,400	\$986,000	\$ +360	0.9%	62%	1,715,000	\$ −30	30%	844,300	\$+180
Middle 20%	\$48,100	to	\$78,500	\$61,600	\$882,100	\$ +330	0.5%	64%	1,696,000	\$ −60	32%	844,700	\$+130
Fourth 20%	\$78,500	to	\$132,980	\$102,200	\$427,500	\$ +170	0.2%	71%	1,822,000	\$ −100	27%	689,900	\$+70
Next 15%	\$132,980	to	\$306,580	\$193,300	-\$258,300	\$ −140	−0.1%	66%	1,200,000	\$ −230	32%	586,400	\$+80
Next 4%	\$306,580	to	\$901,670	\$477,100	-\$398,700	\$ −840	−0.2%	90%	427,000	\$ −920	10%	47,700	\$+330
Richest 1%	\$901,670	and	higher	\$3,689,700	-\$1,554,500	\$ −12,380	−0.3%	100%	125,000	\$ −12,280	0%	200	\$+880
ALL				\$121,800	\$+1,090,600	\$ +80	0.1%	64%	8,491,000	\$ −300	30%	3,962,000	\$+110
Bottom 60%	Less than		\$78,500	\$39,100	\$+2,846,500	\$ +340	0.9%	60%	4,917,000	\$ −40	32%	2,637,800	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Georgia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,840	\$20,500	\$266,400	\$ +230	1.1%	55%	637,000	\$ −20	36%	414,500	\$+90
Second 20%	\$33,840	to	\$54,810	\$43,700	\$264,700	\$ +230	0.5%	53%	614,000	\$ −40	38%	441,300	\$+150
Middle 20%	\$54,810	to	\$88,450	\$68,600	\$234,700	\$ +220	0.3%	55%	572,000	\$ −60	39%	406,900	\$+150
Fourth 20%	\$88,450	to	\$145,690	\$111,300	\$22,100	\$ +20	0.0%	73%	787,000	\$ −100	24%	260,200	\$+80
Next 15%	\$145,690	to	\$323,100	\$204,500	-\$111,800	\$ −140	−0.1%	70%	545,000	\$ −200	28%	218,400	\$+90
Next 4%	\$323,100	to	\$752,190	\$467,200	-\$183,100	\$ −930	−0.2%	96%	188,000	\$ −940	4%	7,600	\$+200
Richest 1%	\$752,190	and	higher	\$2,711,500	-\$363,600	\$ −7,190	−0.3%	98%	50,000	\$ −7,230	2%	800	\$+190
ALL				\$118,600	\$+134,600	\$ +20	0.0%	62%	3,393,000	\$ −230	32%	1,749,700	\$+120
Bottom 60%	Less than		\$88,450	\$43,400	\$+765,800	\$ +230	0.5%	54%	1,823,000	\$ −40	37%	1,262,700	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Hawaii

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$38,300	\$21,600	\$4,100	\$ +20	0.1%	55%	95,000	\$ –20	28%	47,800	\$+90
Second 20%	\$38,300	to	\$65,280	\$51,200	\$3,400	\$ +20	0.0%	64%	105,000	\$ –50	27%	44,800	\$+170
Middle 20%	\$65,280	to	\$98,540	\$79,400	-\$2,100	\$ –10	–0.0%	50%	70,000	\$ –70	46%	64,000	\$+60
Fourth 20%	\$98,540	to	\$168,940	\$130,800	-\$12,700	\$ –80	–0.1%	75%	117,000	\$ –120	24%	38,200	\$+80
Next 15%	\$168,940	to	\$345,210	\$233,300	-\$23,400	\$ –220	–0.1%	82%	87,000	\$ –260	17%	17,700	\$+60
Next 4%	\$345,210	to	\$759,520	\$499,300	-\$25,200	\$ –1,000	–0.2%	96%	24,000	\$ –1,020	3%	800	\$+140
Richest 1%	\$759,520	and	higher	\$1,925,000	-\$47,500	\$ –7,030	–0.4%	98%	7,000	\$ –7,080	2%	100	\$+480
ALL				\$120,800	\$ –103,300	\$ –130	–0.1%	65%	505,000	\$ –240	28%	213,400	\$+90
Bottom 60%	Less than		\$98,540	\$48,700	\$+5,400	\$ +10	0.0%	57%	270,000	\$ –50	33%	156,600	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Idaho

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,440	\$15,400	\$52,800	\$ +260	1.7%	69%	139,000	\$ –20	26%	52,100	\$ +70
Second 20%	\$26,440	to	\$52,220	\$40,400	\$50,100	\$ +230	0.6%	55%	120,000	\$ –30	33%	71,500	\$ +160
Middle 20%	\$52,220	to	\$79,790	\$65,100	\$41,500	\$ +230	0.3%	59%	108,000	\$ –60	34%	63,100	\$ +150
Fourth 20%	\$79,790	to	\$114,400	\$95,300	\$27,300	\$ +160	0.2%	75%	130,000	\$ –90	22%	37,700	\$ +80
Next 15%	\$114,400	to	\$222,560	\$153,000	-\$13,900	\$ –100	–0.1%	74%	100,000	\$ –170	25%	33,100	\$ +70
Next 4%	\$222,560	to	\$575,000	\$334,300	-\$22,800	\$ –690	–0.2%	96%	32,000	\$ –680	3%	1,100	\$ +180
Richest 1%	\$575,000	and	higher	\$1,676,400	-\$42,500	\$ –4,790	–0.3%	100%	9,000	\$ –4,700	0%	0	\$ —
ALL				\$90,000	\$ +94,500	\$ +100	0.1%	67%	638,000	\$ –160	27%	258,600	\$ +120
Bottom 60%	Less than		\$79,790	\$39,600	\$ +144,400	\$ +240	0.6%	61%	367,000	\$ –40	31%	186,700	\$ +130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Illinois

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$36,500	\$21,800	\$124,700	\$ +90	0.4%	54%	728,000	\$ –30	36%	477,000	\$ +100
Second 20%	\$36,500	to	\$65,760	\$50,600	\$111,500	\$ +90	0.2%	64%	816,000	\$ –40	28%	360,600	\$ +190
Middle 20%	\$65,760	to	\$102,990	\$83,100	\$58,100	\$ +50	0.1%	57%	674,000	\$ –80	39%	464,800	\$ +50
Fourth 20%	\$102,990	to	\$170,450	\$130,900	-\$55,300	\$ –50	–0.0%	63%	744,000	\$ –130	36%	418,700	\$ +90
Next 15%	\$170,450	to	\$355,880	\$234,100	-\$193,500	\$ –230	–0.1%	77%	659,000	\$ –300	23%	198,100	\$ +50
Next 4%	\$355,880	to	\$887,910	\$551,700	-\$227,000	\$ –1,060	–0.2%	94%	202,000	\$ –1,120	6%	12,300	\$ +250
Richest 1%	\$887,910	and	higher	\$3,583,600	-\$534,700	\$ –9,560	–0.3%	99%	55,000	\$ –9,570	1%	400	\$ +200
ALL			\$141,000		\$ –714,400	\$ –120	–0.1%	64%	3,878,000	\$ –300	31%	1,931,900	\$ +100
Bottom 60%	Less than		\$102,990	\$50,600	\$+294,300	\$ +80	0.2%	58%	2,218,000	\$ –50	34%	1,302,400	\$ +110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Indiana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$36,160	\$20,700	\$116,100	\$ +160	0.8%	59%	428,000	\$ –20	35%	255,500	\$ +70
Second 20%	\$36,160	to	\$63,460	\$49,500	\$97,500	\$ +140	0.3%	63%	438,000	\$ –40	29%	199,000	\$ +170
Middle 20%	\$63,460	to	\$95,590	\$78,400	\$94,500	\$ +130	0.2%	53%	381,000	\$ –60	42%	301,500	\$ +70
Fourth 20%	\$95,590	to	\$146,130	\$117,700	-\$13,500	\$ –20	–0.0%	71%	460,000	\$ –110	28%	181,900	\$ +80
Next 15%	\$146,130	to	\$283,650	\$196,000	-\$49,000	\$ –110	–0.1%	59%	276,000	\$ –190	40%	188,200	\$ +70
Next 4%	\$283,650	to	\$714,660	\$417,600	-\$82,900	\$ –690	–0.2%	95%	115,000	\$ –700	4%	5,400	\$ +160
Richest 1%	\$714,660	and	higher	\$2,202,800	-\$148,000	\$ –4,940	–0.2%	92%	28,000	\$ –5,330	7%	2,100	\$ +420
ALL				\$113,500	\$ +16,600	\$ +5	0.0%	62%	2,126,000	\$ –180	33%	1,133,600	\$ +90
Bottom 60%	Less than		\$95,590	\$49,300	\$ +308,100	\$ +140	0.3%	58%	1,247,000	\$ –40	35%	756,000	\$ +100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Iowa

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,580	\$18,800	\$25,600	\$ +70	0.4%	63%	229,000	\$ −30	24%	88,000	\$ +100
Second 20%	\$33,580	to	\$59,300	\$46,700	\$21,500	\$ +60	0.1%	77%	265,000	\$ −40	17%	58,500	\$ +210
Middle 20%	\$59,300	to	\$87,080	\$72,400	\$11,600	\$ +40	0.0%	67%	214,000	\$ −80	30%	97,000	\$ +110
Fourth 20%	\$87,080	to	\$138,880	\$110,800	−\$23,600	\$ −70	−0.1%	82%	268,000	\$ −100	16%	53,600	\$ +80
Next 15%	\$138,880	to	\$275,620	\$180,100	−\$21,200	\$ −100	−0.1%	56%	124,000	\$ −220	42%	92,700	\$ +80
Next 4%	\$275,620	to	\$570,990	\$348,800	−\$23,800	\$ −420	−0.1%	71%	40,000	\$ −710	29%	16,600	\$ +240
Richest 1%	\$570,990	and	higher	\$1,463,100	−\$67,700	\$ −4,770	−0.3%	98%	14,000	\$ −4,840	2%	200	\$ +1,250
ALL				\$97,900	\$ −77,300	\$ −50	−0.0%	70%	1,154,000	\$ −160	24%	406,600	\$ +120
Bottom 60%	Less than		\$87,080	\$44,900	+\$58,700	\$ +60	0.1%	69%	708,000	\$ −50	24%	243,500	\$ +130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Kansas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$35,610	\$19,600	\$31,000	\$ +100	0.5%	61%	188,000	\$ −20	26%	80,600	\$+100
Second 20%	\$35,610	to	\$60,790	\$49,300	\$33,300	\$ +110	0.2%	63%	199,000	\$ −40	29%	90,400	\$+210
Middle 20%	\$60,790	to	\$93,970	\$77,500	\$20,800	\$ +80	0.1%	61%	167,000	\$ −60	35%	94,900	\$+60
Fourth 20%	\$93,970	to	\$147,500	\$117,100	−\$9,600	\$ −40	−0.0%	82%	221,000	\$ −110	17%	44,500	\$+60
Next 15%	\$147,500	to	\$278,870	\$192,100	−\$19,400	\$ −100	−0.1%	59%	118,000	\$ −200	40%	79,900	\$+80
Next 4%	\$278,870	to	\$700,220	\$410,800	−\$42,200	\$ −810	−0.2%	97%	51,000	\$ −810	3%	1,300	\$+90
Richest 1%	\$700,220	and	higher	\$2,306,800	−\$89,200	\$ −7,150	−0.3%	92%	11,000	\$ −7,750	8%	1,000	\$+420
ALL				\$113,300	\$ −75,100	\$ −50	−0.0%	67%	955,000	\$ −210	27%	392,600	\$+110
Bottom 60%	Less than		\$93,970	\$47,700	+\$85,100	\$ +90	0.2%	62%	554,000	\$ −40	30%	265,900	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Kentucky

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$27,310	\$16,200	\$33,000	\$ +70	0.4%	64%	316,000	\$ −20	20%	97,100	\$+60
Second 20%	\$27,310	to	\$49,440	\$38,500	\$40,800	\$ +90	0.2%	57%	264,000	\$ −30	27%	125,500	\$+170
Middle 20%	\$49,440	to	\$74,540	\$60,900	\$31,300	\$ +70	0.1%	56%	241,000	\$ −50	34%	145,300	\$+130
Fourth 20%	\$74,540	to	\$120,460	\$94,800	-\$21,900	\$ −50	−0.1%	78%	351,000	\$ −80	17%	75,800	\$+50
Next 15%	\$120,460	to	\$226,410	\$158,100	-\$26,500	\$ −90	−0.1%	67%	202,000	\$ −150	32%	95,600	\$+80
Next 4%	\$226,410	to	\$547,480	\$327,300	-\$48,500	\$ −590	−0.2%	92%	76,000	\$ −610	6%	5,300	\$+70
Richest 1%	\$547,480	and	higher	\$1,559,000	-\$93,400	\$ −4,760	−0.3%	98%	19,000	\$ −4,790	2%	300	\$+150
ALL				\$88,300	\$ −84,700	\$ −40	−0.0%	65%	1,469,000	\$ −150	24%	544,900	\$+110
Bottom 60%	Less than		\$74,540	\$37,500	\$+105,100	\$ +80	0.2%	59%	821,000	\$ −30	26%	367,900	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Louisiana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$22,920	\$14,200	\$93,200	\$ +190	1.4%	62%	301,000	\$ −20	30%	146,500	\$+60
Second 20%	\$22,920	to	\$45,990	\$34,200	\$103,400	\$ +210	0.6%	41%	199,000	\$ −30	42%	205,900	\$+170
Middle 20%	\$45,990	to	\$67,110	\$56,700	\$77,000	\$ +170	0.3%	64%	298,000	\$ −50	28%	130,600	\$+150
Fourth 20%	\$67,110	to	\$112,730	\$86,600	\$43,300	\$ +100	0.1%	72%	316,000	\$ −60	23%	102,100	\$+70
Next 15%	\$112,730	to	\$224,070	\$151,900	-\$20,200	\$ −70	−0.0%	67%	198,000	\$ −140	32%	94,100	\$+90
Next 4%	\$224,070	to	\$562,600	\$317,100	-\$40,600	\$ −480	−0.2%	92%	78,000	\$ −500	7%	6,300	\$+60
Richest 1%	\$562,600	and	higher	\$1,353,500	-\$104,900	\$ −5,320	−0.4%	91%	18,000	\$ −5,840	9%	1,900	\$+280
ALL				\$80,500	\$+156,600	\$ +70	0.1%	62%	1,408,000	\$ −150	30%	687,400	\$+110
Bottom 60%	Less than		\$67,110	\$34,700	\$+273,600	\$ +190	0.5%	56%	798,000	\$ −30	34%	483,000	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Maine

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$34,830	\$19,800	\$54,100	\$ +340	1.7%	56%	89,000	\$ −20	30%	47,900	\$+70
Second 20%	\$34,830	to	\$59,650	\$47,400	\$43,800	\$ +310	0.6%	61%	87,000	\$ −40	24%	34,000	\$+170
Middle 20%	\$59,650	to	\$93,340	\$74,100	\$45,100	\$ +290	0.4%	50%	78,000	\$ −70	38%	59,600	\$+50
Fourth 20%	\$93,340	to	\$147,140	\$116,600	\$8,700	\$ +60	0.1%	73%	104,000	\$ −120	22%	30,800	\$+80
Next 15%	\$147,140	to	\$277,340	\$194,700	-\$12,300	\$ −120	−0.1%	66%	66,000	\$ −210	32%	32,400	\$+60
Next 4%	\$277,340	to	\$670,470	\$410,400	-\$22,900	\$ −900	−0.2%	99%	25,000	\$ −880	1%	100	\$+70
Richest 1%	\$670,470	and	higher	\$1,755,700	-\$28,900	\$ −4,700	−0.3%	97%	6,000	\$ −4,740	3%	200	\$+220
ALL			\$106,700		\$+89,600	\$ +120	0.1%	62%	455,000	\$ −190	28%	205,000	\$+80
Bottom 60%	Less than		\$93,340	\$47,000	\$+143,000	\$ +310	0.7%	56%	254,000	\$ −40	31%	141,500	\$+90

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Maryland

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$38,690	\$21,000	\$54,400	\$ +80	0.4%	60%	423,000	\$ –20	27%	188,300	\$ +80
Second 20%	\$38,690	to	\$67,900	\$53,100	\$43,400	\$ +60	0.1%	68%	461,000	\$ –60	26%	175,000	\$ +170
Middle 20%	\$67,900	to	\$106,430	\$84,900	–\$5,000	\$ –10	–0.0%	62%	400,000	\$ –70	36%	233,300	\$ +50
Fourth 20%	\$106,430	to	\$180,230	\$139,200	–\$47,900	\$ –70	–0.1%	72%	465,000	\$ –130	27%	173,300	\$ +90
Next 15%	\$180,230	to	\$368,700	\$249,600	–\$130,000	\$ –290	–0.1%	90%	401,000	\$ –310	10%	44,000	\$ +40
Next 4%	\$368,700	to	\$910,710	\$547,100	–\$141,300	\$ –1,200	–0.2%	99%	117,000	\$ –1,200	1%	1,500	\$ +250
Richest 1%	\$910,710	and	higher	\$2,545,500	–\$217,200	\$ –8,010	–0.3%	99%	27,000	\$ –8,070	1%	200	\$ +110
ALL				\$133,900	\$ –442,200	\$ –130	–0.1%	70%	2,294,000	\$ –260	25%	815,600	\$ +90
Bottom 60%	Less than		\$106,430	\$52,000	\$+92,800	\$ +50	0.1%	63%	1,284,000	\$ –50	29%	596,600	\$ +100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Massachusetts

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$38,290	\$22,800	\$37,600	\$ +50	0.2%	55%	449,000	\$ –30	20%	161,700	\$ +100
Second 20%	\$38,290	to	\$70,430	\$53,600	\$41,800	\$ +50	0.1%	64%	513,000	\$ –40	25%	198,000	\$ +160
Middle 20%	\$70,430	to	\$119,580	\$93,900	-\$17,300	\$ –20	–0.0%	52%	405,000	\$ –90	45%	353,100	\$ +50
Fourth 20%	\$119,580	to	\$206,160	\$155,800	-\$66,900	\$ –90	–0.1%	67%	496,000	\$ –160	33%	242,600	\$ +80
Next 15%	\$206,160	to	\$454,840	\$287,500	-\$200,700	\$ –380	–0.1%	90%	470,000	\$ –420	10%	51,400	\$ +60
Next 4%	\$454,840	to	\$1,209,880	\$682,000	-\$173,700	\$ –1,260	–0.2%	92%	127,000	\$ –1,370	8%	10,500	\$ +210
Richest 1%	\$1,209,880	and	higher	\$3,906,500	-\$482,800	\$ –13,510	–0.3%	100%	36,000	\$ –13,490	0%	100	\$ +600
ALL			\$163,700		\$ –861,200	\$ –220	–0.1%	65%	2,496,000	\$ –400	26%	1,017,400	\$ +90
Bottom 60%	Less than		\$119,580	\$56,200	+\$62,100	\$ +30	0.0%	57%	1,367,000	\$ –50	30%	712,800	\$ +90

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Michigan

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$34,160	\$19,900	\$126,800	\$ +120	0.6%	59%	628,000	\$ −40	28%	298,800	\$ +60
Second 20%	\$34,160	to	\$63,390	\$48,000	\$142,500	\$ +130	0.3%	61%	654,000	\$ −30	27%	292,700	\$ +180
Middle 20%	\$63,390	to	\$99,770	\$79,700	\$113,100	\$ +110	0.1%	63%	636,000	\$ −50	33%	335,600	\$ +60
Fourth 20%	\$99,770	to	\$159,850	\$125,000	−\$15,600	\$ −20	−0.0%	72%	727,000	\$ −100	26%	263,300	\$ +80
Next 15%	\$159,850	to	\$310,810	\$209,700	−\$77,100	\$ −110	−0.1%	68%	464,000	\$ −190	31%	213,900	\$ +50
Next 4%	\$310,810	to	\$698,540	\$449,600	−\$147,000	\$ −830	−0.2%	98%	174,000	\$ −830	2%	3,200	\$ +100
Richest 1%	\$698,540	and	higher	\$2,235,300	−\$305,500	\$ −6,850	−0.3%	100%	45,000	\$ −6,810	0%	100	\$ +360
ALL				\$116,300	\$ −155,500	\$ −30	−0.0%	65%	3,328,000	\$ −200	27%	1,407,600	\$ +90
Bottom 60%	Less than		\$99,770	\$48,600	\$ +382,400	\$ +120	0.2%	61%	1,918,000	\$ −40	29%	927,100	\$ +100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Minnesota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$37,600	\$20,900	\$10,900	\$ +20	0.1%	67%	439,000	\$ –20	24%	160,500	\$ +90
Second 20%	\$37,600	to	\$63,320	\$50,500	\$900	\$ —	0.0%	73%	456,000	\$ –40	22%	138,800	\$ +170
Middle 20%	\$63,320	to	\$99,710	\$80,000	-\$18,800	\$ –30	–0.0%	60%	366,000	\$ –70	38%	229,000	\$ +70
Fourth 20%	\$99,710	to	\$153,800	\$123,600	-\$47,300	\$ –80	–0.1%	80%	468,000	\$ –110	20%	115,700	\$ +80
Next 15%	\$153,800	to	\$316,870	\$209,900	-\$69,300	\$ –170	–0.1%	67%	279,000	\$ –260	33%	136,500	\$ +50
Next 4%	\$316,870	to	\$798,030	\$485,700	-\$104,300	\$ –1,030	–0.2%	98%	99,000	\$ –1,040	2%	1,700	\$ +100
Richest 1%	\$798,030	and	higher	\$2,970,400	-\$181,000	\$ –6,170	–0.2%	100%	29,000	\$ –6,140	0%	0	\$ —
ALL				\$128,100	\$ –408,600	\$ –130	–0.1%	71%	2,136,000	\$ –210	26%	782,200	\$ +90
Bottom 60%	Less than		\$99,710	\$49,700	\$ –7,000	\$ —	–0.0%	67%	1,261,000	\$ –40	28%	528,300	\$ +100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Mississippi

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$25,380	\$16,600	\$52,800	\$ +170	1.0%	61%	195,000	\$ −30	30%	94,800	\$+110
Second 20%	\$25,380	to	\$45,570	\$34,900	\$55,700	\$ +190	0.5%	30%	91,000	\$ −30	49%	147,600	\$+140
Middle 20%	\$45,570	to	\$73,050	\$58,600	\$40,300	\$ +140	0.2%	57%	165,000	\$ −60	30%	87,100	\$+190
Fourth 20%	\$73,050	to	\$122,710	\$95,600	\$20,400	\$ +70	0.1%	52%	147,000	\$ −90	42%	118,900	\$+70
Next 15%	\$122,710	to	\$246,100	\$167,200	−\$10,600	\$ −50	−0.0%	58%	119,000	\$ −150	41%	83,900	\$+100
Next 4%	\$246,100	to	\$517,490	\$321,300	−\$21,900	\$ −460	−0.1%	93%	45,000	\$ −460	6%	2,700	\$+110
Richest 1%	\$517,490	and	higher	\$1,489,700	−\$55,400	\$ −3,940	−0.3%	94%	13,000	\$ −4,140	6%	800	\$+330
ALL				\$88,400	\$+82,200	\$ +60	0.1%	53%	775,000	\$ −160	36%	535,800	\$+120
Bottom 60%	Less than		\$73,050	\$36,000	\$+148,800	\$ +160	0.5%	50%	451,000	\$ −40	36%	329,500	\$+150

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Missouri

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$32,290	\$19,000	\$117,300	\$ +160	0.9%	54%	384,000	\$ –20	27%	190,500	\$+70
Second 20%	\$32,290	to	\$55,790	\$43,300	\$107,400	\$ +170	0.4%	56%	361,000	\$ –40	28%	179,900	\$+200
Middle 20%	\$55,790	to	\$87,110	\$71,000	\$102,500	\$ +160	0.2%	58%	382,000	\$ –70	35%	231,900	\$+100
Fourth 20%	\$87,110	to	\$141,380	\$110,800	\$5,700	\$ +10	0.0%	82%	490,000	\$ –100	16%	98,300	\$+60
Next 15%	\$141,380	to	\$276,350	\$191,600	-\$45,300	\$ –100	–0.1%	64%	288,000	\$ –190	35%	159,700	\$+70
Next 4%	\$276,350	to	\$668,930	\$402,800	-\$86,700	\$ –790	–0.2%	95%	105,000	\$ –810	3%	3,300	\$+170
Richest 1%	\$668,930	and	higher	\$2,106,100	-\$195,200	\$ –6,490	–0.3%	97%	29,000	\$ –6,660	3%	900	\$+280
ALL				\$107,700	\$+9,800	\$ +3	0.0%	63%	2,039,000	\$ –210	27%	864,500	\$+100
Bottom 60%	Less than		\$87,110	\$43,800	\$+327,200	\$ +160	0.4%	56%	1,127,000	\$ –40	30%	602,300	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Montana

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,540	\$13,600	\$21,200	\$ +170	1.3%	68%	85,000	\$ −20	17%	20,600	\$+20
Second 20%	\$24,540	to	\$42,900	\$34,700	\$22,400	\$ +170	0.5%	64%	85,000	\$ −30	22%	29,100	\$+130
Middle 20%	\$42,900	to	\$69,860	\$55,900	\$19,100	\$ +160	0.3%	74%	89,000	\$ −60	23%	27,900	\$+150
Fourth 20%	\$69,860	to	\$115,020	\$91,100	\$11,400	\$ +100	0.1%	77%	87,000	\$ −80	21%	23,500	\$+60
Next 15%	\$115,020	to	\$220,840	\$151,800	-\$11,500	\$ −130	−0.1%	78%	68,000	\$ −180	21%	18,000	\$+90
Next 4%	\$220,840	to	\$552,260	\$333,400	-\$16,300	\$ −730	−0.2%	94%	21,000	\$ −720	4%	900	\$+110
Richest 1%	\$552,260	and	higher	\$1,842,500	-\$28,600	\$ −5,060	−0.3%	98%	6,000	\$ −5,040	2%	100	\$+470
ALL			\$88,500		\$+18,700	\$ +30	0.0%	72%	441,000	\$ −160	20%	120,100	\$+100
Bottom 60%	Less than		\$69,860	\$34,600	\$+62,700	\$ +170	0.5%	68%	259,000	\$ −40	21%	77,600	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Nebraska

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$34,480	\$18,900	\$45,700	\$ +210	1.1%	62%	133,000	\$ −20	29%	62,000	\$+110
Second 20%	\$34,480	to	\$57,390	\$45,400	\$46,400	\$ +210	0.5%	62%	136,000	\$ −40	32%	69,900	\$+220
Middle 20%	\$57,390	to	\$89,770	\$72,500	\$31,700	\$ +150	0.2%	73%	151,000	\$ −70	24%	48,900	\$+70
Fourth 20%	\$89,770	to	\$136,640	\$108,400	\$1,700	\$ +10	0.0%	84%	162,000	\$ −110	14%	26,900	\$+40
Next 15%	\$136,640	to	\$267,360	\$178,800	-\$15,200	\$ −100	−0.1%	70%	103,000	\$ −180	29%	42,800	\$+70
Next 4%	\$267,360	to	\$710,390	\$381,700	-\$25,200	\$ −680	−0.2%	96%	35,000	\$ −700	4%	1,400	\$+130
Richest 1%	\$710,390	and	higher	\$1,941,400	-\$59,400	\$ −7,130	−0.4%	100%	8,000	\$ −7,070	0%	0	\$+1,740
ALL				\$103,800	\$+25,800	\$ +30	0.0%	71%	728,000	\$ −190	25%	251,900	\$+120
Bottom 60%	Less than		\$89,770	\$45,400	\$+123,800	\$ +190	0.4%	66%	420,000	\$ −40	28%	180,800	\$+140



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Nevada

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$32,660	\$21,700	\$41,700	\$ +110	0.5%	55%	205,000	\$ −20	42%	156,400	\$+100
Second 20%	\$32,660	to	\$59,650	\$46,500	\$37,500	\$ +100	0.2%	66%	247,000	\$ −40	32%	121,200	\$+180
Middle 20%	\$59,650	to	\$96,810	\$77,100	\$19,300	\$ +60	0.1%	60%	194,000	\$ −60	39%	124,400	\$+80
Fourth 20%	\$96,810	to	\$153,770	\$120,900	-\$20,000	\$ −60	−0.0%	70%	243,000	\$ −110	29%	98,800	\$+80
Next 15%	\$153,770	to	\$304,470	\$209,800	-\$42,600	\$ −180	−0.1%	72%	170,000	\$ −220	27%	63,900	\$+60
Next 4%	\$304,470	to	\$889,960	\$476,200	-\$46,600	\$ −730	−0.2%	84%	53,000	\$ −860	16%	10,000	\$+280
Richest 1%	\$889,960	and	higher	\$3,843,500	-\$206,800	\$ −13,440	−0.3%	100%	15,000	\$ −13,290	0%	0	\$+680
ALL			\$131,600	\$ −214,700	\$ −120	−0.1%	65%	1,127,000	\$ −300	33%	574,700	\$+110	
Bottom 60%	Less than		\$96,810	\$47,100	\$+98,500	\$ +90	0.2%	60%	646,000	\$ −40	38%	402,000	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in New Hampshire

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$48,940	\$31,700	\$15,700	\$ +90	0.3%	71%	117,000	\$ –30	25%	41,700	\$+100
Second 20%	\$48,940	to	\$79,620	\$64,900	\$13,400	\$ +90	0.1%	57%	85,000	\$ –50	38%	57,800	\$+90
Middle 20%	\$79,620	to	\$127,190	\$102,700	\$2,900	\$ +20	0.0%	63%	87,000	\$ –80	32%	44,200	\$+40
Fourth 20%	\$127,190	to	\$204,530	\$157,100	-\$5,600	\$ –40	–0.0%	46%	68,000	\$ –170	54%	79,000	\$+110
Next 15%	\$204,530	to	\$400,480	\$268,700	-\$29,700	\$ –290	–0.1%	82%	85,000	\$ –340	17%	17,200	\$+70
Next 4%	\$400,480	to	\$854,970	\$555,700	-\$25,900	\$ –970	–0.2%	88%	24,000	\$ –1,110	12%	3,100	\$+350
Richest 1%	\$854,970	and	higher	\$2,554,300	-\$48,700	\$ –8,310	–0.3%	93%	5,000	\$ –8,820	7%	400	\$+210
ALL				\$147,400	\$ –77,000	\$ –100	–0.1%	64%	471,000	\$ –270	33%	243,400	\$+90
Bottom 60%	Less than		\$127,190	\$64,200	\$+32,000	\$ +70	0.1%	64%	289,000	\$ –50	32%	143,700	\$+80

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in New Jersey

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$36,900	\$21,600	\$145,600	\$ +150	0.7%	50%	486,000	\$ –20	36%	353,200	\$+100
Second 20%	\$36,900	to	\$68,330	\$51,600	\$120,200	\$ +130	0.2%	62%	591,000	\$ –50	28%	270,400	\$+160
Middle 20%	\$68,330	to	\$111,120	\$87,500	\$71,900	\$ +80	0.1%	61%	583,000	\$ –90	36%	340,700	\$+50
Fourth 20%	\$111,120	to	\$188,540	\$145,300	-\$75,500	\$ –90	–0.1%	66%	569,000	\$ –150	34%	290,200	\$+80
Next 15%	\$188,540	to	\$440,220	\$266,700	-\$232,100	\$ –380	–0.1%	90%	555,000	\$ –400	10%	60,800	\$+50
Next 4%	\$440,220	to	\$1,412,880	\$659,300	-\$237,500	\$ –1,390	–0.2%	98%	167,000	\$ –1,400	2%	4,100	\$+250
Richest 1%	\$1,412,880	and	higher	\$3,808,700	-\$388,900	\$ –8,570	–0.2%	100%	45,000	\$ –8,490	0%	0	\$ —
ALL			\$158,300		\$ –593,800	\$ –130	–0.1%	65%	2,996,000	\$ –340	29%	1,319,400	\$+90
Bottom 60%	Less than		\$111,120	\$53,400	\$+337,700	\$ +120	0.2%	58%	1,660,000	\$ –50	33%	964,300	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in New Mexico

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than	\$25,230	\$15,400	\$16,100	\$ +80	0.5%	70%	140,000	\$ –20	26%	51,100	\$+70
Second 20%	\$25,230	to \$47,730	\$37,600	\$19,400	\$ +100	0.3%	48%	92,000	\$ –20	43%	83,000	\$+130
Middle 20%	\$47,730	to \$73,570	\$59,000	\$15,000	\$ +80	0.1%	56%	102,000	\$ –50	39%	70,300	\$+140
Fourth 20%	\$73,570	to \$127,680	\$97,200	-\$13,500	\$ –70	–0.1%	80%	154,000	\$ –90	19%	35,900	\$+90
Next 15%	\$127,680	to \$249,640	\$169,200	-\$14,300	\$ –110	–0.1%	65%	81,000	\$ –160	32%	39,900	\$+90
Next 4%	\$249,640	to \$513,930	\$331,600	-\$17,900	\$ –520	–0.2%	91%	31,000	\$ –540	8%	2,900	\$+70
Richest 1%	\$513,930	and higher	\$1,411,100	-\$39,300	\$ –4,460	–0.3%	100%	9,000	\$ –4,360	0%	0	\$+500
ALL			\$90,000	\$ –33,800	\$ –40	–0.0%	65%	609,000	\$ –150	30%	283,100	\$+110
Bottom 60%	Less than	\$73,570	\$36,700	\$+50,500	\$ +90	0.2%	58%	334,000	\$ –30	36%	204,400	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in New York

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$32,490	\$18,900	\$126,200	\$ +60	0.3%	47%	1,023,000	\$ –20	30%	659,700	\$ +80
Second 20%	\$32,490	to	\$56,290	\$43,600	\$112,800	\$ +50	0.1%	61%	1,332,000	\$ –50	27%	578,700	\$ +190
Middle 20%	\$56,290	to	\$91,120	\$72,000	\$44,800	\$ +20	0.0%	63%	1,291,000	\$ –60	32%	666,600	\$ +80
Fourth 20%	\$91,120	to	\$161,000	\$121,700	-\$134,600	\$ –70	–0.1%	73%	1,506,000	\$ –110	26%	529,900	\$ +70
Next 15%	\$161,000	to	\$364,300	\$227,000	-\$372,800	\$ –270	–0.1%	81%	1,108,000	\$ –320	19%	253,600	\$ +60
Next 4%	\$364,300	to	\$1,142,360	\$607,400	-\$492,000	\$ –1,240	–0.2%	99%	392,000	\$ –1,230	1%	5,200	\$ +310
Richest 1%	\$1,142,360	and	higher	\$4,425,000	-\$1,476,000	\$ –19,260	–0.4%	100%	77,000	\$ –19,150	0%	100	\$ +1,000
ALL			\$137,000		\$ –2,187,900	\$ –210	–0.2%	65%	6,729,000	\$ –390	26%	2,693,800	\$ +100
Bottom 60%	Less than		\$91,120	\$44,300	\$ +283,800	\$ +40	0.1%	57%	3,646,000	\$ –50	30%	1,905,000	\$ +110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in North Carolina

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$29,760	\$18,100	\$350,000	\$ +280	1.6%	57%	706,000	\$ –20	26%	318,200	\$ +70
Second 20%	\$29,760	to	\$48,600	\$38,500	\$349,400	\$ +300	0.8%	52%	601,000	\$ –30	30%	346,200	\$ +200
Middle 20%	\$48,600	to	\$82,510	\$63,700	\$341,600	\$ +300	0.5%	60%	693,000	\$ –60	33%	381,600	\$ +120
Fourth 20%	\$82,510	to	\$135,230	\$105,800	\$120,300	\$ +110	0.1%	84%	932,000	\$ –100	14%	153,200	\$ +70
Next 15%	\$135,230	to	\$289,780	\$189,100	-\$81,700	\$ –100	–0.1%	67%	544,000	\$ –200	31%	247,200	\$ +80
Next 4%	\$289,780	to	\$668,620	\$422,800	-\$167,900	\$ –820	–0.2%	95%	194,000	\$ –850	4%	8,900	\$ +80
Richest 1%	\$668,620	and	higher	\$2,132,200	-\$256,300	\$ –5,050	–0.2%	99%	50,000	\$ –5,070	1%	600	\$ +230
ALL				\$104,400	\$+669,500	\$ +120	0.1%	65%	3,720,000	\$ –180	25%	1,455,900	\$ +110
Bottom 60%	Less than		\$82,510	\$39,500	\$+1,041,000	\$ +290	0.7%	56%	2,000,000	\$ –40	29%	1,046,000	\$ +130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in North Dakota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,040	\$17,900	\$9,300	\$ +90	0.5%	66%	66,000	\$ −30	23%	23,000	\$ +60
Second 20%	\$26,040	to	\$40,530	\$33,800	\$5,400	\$ +90	0.3%	71%	42,000	\$ −20	23%	13,600	\$ +80
Middle 20%	\$40,530	to	\$73,260	\$57,400	\$8,700	\$ +100	0.2%	73%	63,000	\$ −50	25%	21,300	\$ +170
Fourth 20%	\$73,260	to	\$105,850	\$85,600	\$7,500	\$ +100	0.1%	51%	38,000	\$ −60	46%	34,400	\$ +80
Next 15%	\$105,850	to	\$199,510	\$135,900	−\$1,700	\$ −30	−0.0%	71%	37,000	\$ −140	28%	14,600	\$ +150
Next 4%	\$199,510	to	\$524,730	\$284,800	−\$3,500	\$ −260	−0.1%	67%	9,000	\$ −410	30%	4,000	\$ +130
Richest 1%	\$524,730	and	higher	\$1,207,500	−\$15,900	\$ −4,370	−0.4%	99%	4,000	\$ −4,360	1%	0	\$ +420
ALL				\$77,500	\$+9,900	\$ +30	0.0%	66%	259,000	\$ −120	28%	110,900	\$ +100
Bottom 60%	Less than		\$73,260	\$35,600	\$+23,400	\$ +90	0.3%	69%	171,000	\$ −30	24%	57,900	\$ +100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Ohio

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$32,410	\$18,700	\$84,400	\$ +60	0.3%	50%	665,000	\$ –20	31%	411,500	\$ +70
Second 20%	\$32,410	to	\$55,590	\$43,400	\$94,200	\$ +70	0.2%	63%	808,000	\$ –30	25%	322,500	\$ +180
Middle 20%	\$55,590	to	\$83,750	\$69,000	\$59,100	\$ +50	0.1%	61%	768,000	\$ –60	35%	439,700	\$ +80
Fourth 20%	\$83,750	to	\$132,850	\$105,000	-\$23,800	\$ –20	–0.0%	76%	882,000	\$ –90	23%	262,300	\$ +70
Next 15%	\$132,850	to	\$265,510	\$177,800	-\$92,500	\$ –110	–0.1%	62%	544,000	\$ –190	38%	329,900	\$ +70
Next 4%	\$265,510	to	\$658,800	\$393,800	-\$155,400	\$ –730	–0.2%	94%	201,000	\$ –750	6%	12,100	\$ +100
Richest 1%	\$658,800	and	higher	\$2,042,000	-\$318,200	\$ –5,680	–0.3%	99%	55,000	\$ –5,700	1%	500	\$ +510
ALL			\$102,900		\$ –350,300	\$ –60	–0.1%	63%	3,923,000	\$ –190	28%	1,778,500	\$ +90
Bottom 60%	Less than		\$83,750	\$43,300	\$+237,700	\$ +60	0.1%	57%	2,241,000	\$ –40	30%	1,173,700	\$ +100



Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Oklahoma

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$22,590	\$14,000	\$35,600	\$ +90	0.6%	63%	256,000	\$ −20	21%	84,200	\$+60
Second 20%	\$22,590	to	\$37,170	\$29,800	\$36,000	\$ +90	0.3%	52%	202,000	\$ −20	32%	123,600	\$+110
Middle 20%	\$37,170	to	\$59,300	\$47,000	\$42,100	\$ +120	0.3%	58%	202,000	\$ −40	36%	127,300	\$+220
Fourth 20%	\$59,300	to	\$95,270	\$76,200	\$27,900	\$ +70	0.1%	56%	221,000	\$ −70	41%	163,200	\$+90
Next 15%	\$95,270	to	\$196,390	\$132,400	−\$22,200	\$ −80	−0.1%	72%	189,000	\$ −140	24%	62,400	\$+70
Next 4%	\$196,390	to	\$505,040	\$287,800	−\$28,000	\$ −400	−0.1%	86%	59,000	\$ −440	9%	6,100	\$+100
Richest 1%	\$505,040	and	higher	\$1,226,900	−\$79,000	\$ −4,810	−0.4%	99%	16,000	\$ −4,820	1%	200	\$+700
ALL				\$72,600	\$+13,800	\$ +10	0.0%	61%	1,145,000	\$ −140	30%	567,000	\$+120
Bottom 60%	Less than		\$59,300	\$29,500	\$+113,700	\$ +100	0.3%	58%	660,000	\$ −30	29%	335,100	\$+140

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Oregon

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$32,700	\$19,900	\$39,500	\$ +70	0.4%	61%	337,000	\$ –20	23%	126,100	\$+40
Second 20%	\$32,700	to	\$57,160	\$45,000	\$32,400	\$ +60	0.1%	67%	355,000	\$ –40	24%	127,100	\$+120
Middle 20%	\$57,160	to	\$93,860	\$74,000	\$26,800	\$ +50	0.1%	65%	327,000	\$ –60	30%	153,300	\$+100
Fourth 20%	\$93,860	to	\$155,460	\$119,900	-\$43,500	\$ –90	–0.1%	81%	407,000	\$ –130	18%	87,800	\$+70
Next 15%	\$155,460	to	\$317,420	\$213,300	-\$96,200	\$ –270	–0.1%	79%	280,000	\$ –330	20%	70,600	\$+60
Next 4%	\$317,420	to	\$791,800	\$477,300	-\$87,900	\$ –1,000	–0.2%	98%	87,000	\$ –990	1%	800	\$+80
Richest 1%	\$791,800	and	higher	\$2,338,000	-\$120,700	\$ –5,340	–0.2%	100%	23,000	\$ –5,290	0%	0	\$+500
ALL				\$117,500	\$ –248,500	\$ –100	–0.1%	71%	1,816,000	\$ –210	22%	565,700	\$+80
Bottom 60%	Less than		\$93,860	\$45,400	+\$98,700	\$ +60	0.1%	64%	1,019,000	\$ –40	26%	406,500	\$+90

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Pennsylvania

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,400	\$19,400	\$159,500	\$ +110	0.6%	47%	675,000	\$ –20	34%	481,200	\$+90
Second 20%	\$33,400	to	\$59,850	\$46,200	\$137,900	\$ +100	0.2%	66%	938,000	\$ –30	22%	319,200	\$+140
Middle 20%	\$59,850	to	\$93,260	\$75,300	\$137,000	\$ +100	0.1%	60%	846,000	\$ –60	36%	509,200	\$+80
Fourth 20%	\$93,260	to	\$148,380	\$116,100	-\$25,300	\$ –20	–0.0%	75%	930,000	\$ –110	24%	296,600	\$+90
Next 15%	\$148,380	to	\$303,300	\$201,900	-\$118,100	\$ –130	–0.1%	66%	608,000	\$ –230	33%	308,900	\$+70
Next 4%	\$303,300	to	\$753,590	\$461,700	-\$230,400	\$ –930	–0.2%	97%	239,000	\$ –960	3%	7,700	\$+340
Richest 1%	\$753,590	and	higher	\$2,454,400	-\$402,100	\$ –7,040	–0.3%	96%	55,000	\$ –7,310	4%	2,300	\$+340
ALL				\$115,300	\$ –335,600	\$ –50	–0.0%	64%	4,291,000	\$ –220	28%	1,925,100	\$+90
Bottom 60%	Less than		\$93,260	\$46,900	\$+434,400	\$ +100	0.2%	58%	2,459,000	\$ –40	31%	1,309,600	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Rhode Island

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than		\$32,240	\$17,600	\$16,100	\$ +130	0.8%	56%	66,000	\$ –20	25%	30,500	\$+110
Second 20%	\$32,240	to	\$56,560	\$43,600	\$13,400	\$ +110	0.2%	64%	81,000	\$ –30	18%	22,900	\$+160
Middle 20%	\$56,560	to	\$97,970	\$76,500	\$12,900	\$ +110	0.1%	58%	66,000	\$ –70	37%	42,500	\$+80
Fourth 20%	\$97,970	to	\$158,370	\$123,500	-\$3,500	\$ –30	–0.0%	73%	80,000	\$ –110	26%	28,800	\$+70
Next 15%	\$158,370	to	\$302,550	\$216,900	-\$12,200	\$ –150	–0.1%	78%	63,000	\$ –210	21%	16,900	\$+60
Next 4%	\$302,550	to	\$682,320	\$428,500	-\$16,200	\$ –850	–0.2%	96%	18,000	\$ –870	4%	700	\$+60
Richest 1%	\$682,320	and	higher	\$2,131,400	-\$31,000	\$ –5,920	–0.3%	97%	5,000	\$ –6,070	3%	200	\$+450
ALL			\$115,200		\$ –20,400	\$ –40	–0.0%	66%	379,000	\$ –200	25%	142,500	\$+90
Bottom 60%	Less than		\$97,970	\$45,400	\$+42,400	\$ +120	0.3%	59%	213,000	\$ –40	27%	95,900	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in South Carolina

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$30,380	\$19,400	\$115,000	\$ +180	0.9%	49%	312,000	\$ –30	37%	234,600	\$+110
Second 20%	\$30,380	to	\$52,170	\$41,000	\$102,800	\$ +180	0.4%	48%	278,000	\$ –30	36%	203,900	\$+180
Middle 20%	\$52,170	to	\$83,140	\$66,000	\$84,100	\$ +160	0.2%	61%	332,000	\$ –40	32%	171,800	\$+90
Fourth 20%	\$83,140	to	\$133,400	\$105,100	\$17,100	\$ +30	0.0%	76%	449,000	\$ –90	21%	125,700	\$+60
Next 15%	\$133,400	to	\$276,080	\$183,500	-\$44,000	\$ –120	–0.1%	66%	243,000	\$ –180	32%	116,300	\$+80
Next 4%	\$276,080	to	\$650,830	\$406,100	-\$75,700	\$ –790	–0.2%	97%	93,000	\$ –790	2%	1,700	\$+130
Richest 1%	\$650,830	and	higher	\$1,529,100	-\$125,500	\$ –5,040	–0.3%	98%	24,000	\$ –5,100	1%	300	\$+140
ALL				\$97,200	\$+77,600	\$ +30	0.0%	61%	1,731,000	\$ –180	30%	854,300	\$+110
Bottom 60%	Less than		\$83,140	\$40,900	\$+301,900	\$ +170	0.4%	53%	922,000	\$ –30	35%	610,300	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in South Dakota

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$28,530	\$18,000	\$11,600	\$ +110	0.6%	57%	59,000	\$ –20	32%	33,900	\$+50
Second 20%	\$28,530	to	\$45,980	\$36,100	\$11,200	\$ +120	0.3%	54%	50,000	\$ –30	39%	36,400	\$+110
Middle 20%	\$45,980	to	\$71,970	\$58,600	\$11,600	\$ +110	0.2%	64%	65,000	\$ –60	34%	33,900	\$+170
Fourth 20%	\$71,970	to	\$112,420	\$88,300	\$5,300	\$ +60	0.1%	71%	62,000	\$ –80	28%	24,600	\$+60
Next 15%	\$112,420	to	\$239,750	\$152,900	–\$5,200	\$ –70	–0.0%	73%	52,000	\$ –150	26%	18,700	\$+110
Next 4%	\$239,750	to	\$602,460	\$366,600	–\$8,800	\$ –600	–0.2%	77%	11,000	\$ –780	20%	3,000	\$+50
Richest 1%	\$602,460	and	higher	\$1,770,700	–\$29,200	\$ –6,540	–0.4%	95%	4,000	\$ –6,880	5%	200	\$+480
ALL				\$89,800	\$ –3,300	\$ –10	–0.0%	64%	303,000	\$ –190	31%	150,700	\$+100
Bottom 60%	Less than		\$71,970	\$37,300	+\$34,400	\$ +120	0.3%	58%	174,000	\$ –40	35%	104,200	\$+110

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Tennessee

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$30,220	\$18,000	\$81,900	\$ +100	0.6%	64%	506,000	\$ –20	26%	204,200	\$+60
Second 20%	\$30,220	to	\$52,590	\$41,800	\$102,700	\$ +130	0.3%	46%	352,000	\$ –40	38%	292,900	\$+190
Middle 20%	\$52,590	to	\$79,390	\$65,400	\$64,100	\$ +90	0.1%	60%	424,000	\$ –50	33%	233,600	\$+100
Fourth 20%	\$79,390	to	\$131,700	\$103,300	\$2,200	\$ —	0.0%	78%	556,000	\$ –80	19%	135,000	\$+50
Next 15%	\$131,700	to	\$259,770	\$175,000	-\$42,200	\$ –90	–0.0%	54%	268,000	\$ –190	44%	216,100	\$+80
Next 4%	\$259,770	to	\$682,670	\$404,900	-\$72,000	\$ –550	–0.1%	84%	110,000	\$ –670	16%	20,500	\$+250
Richest 1%	\$682,670	and	higher	\$2,494,300	-\$156,800	\$ –5,520	–0.2%	91%	26,000	\$ –6,030	9%	2,500	\$+410
ALL				\$102,700	\$ –17,300	\$ —	–0.0%	62%	2,242,000	\$ –160	30%	1,104,800	\$+110
Bottom 60%	Less than		\$79,390	\$40,900	\$+248,700	\$ +110	0.3%	57%	1,282,000	\$ –40	32%	730,700	\$+120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Texas

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,810	\$16,200	\$517,100	\$ +160	1.0%	64%	2,016,000	\$ −20	33%	1,031,600	\$+70
Second 20%	\$26,810	to	\$46,700	\$36,100	\$549,300	\$ +170	0.5%	51%	1,688,000	\$ −40	43%	1,424,400	\$+160
Middle 20%	\$46,700	to	\$75,180	\$59,900	\$365,100	\$ +120	0.2%	53%	1,592,000	\$ −60	42%	1,265,200	\$+130
Fourth 20%	\$75,180	to	\$126,520	\$97,000	\$66,600	\$ +20	0.0%	72%	2,058,000	\$ −90	26%	732,900	\$+50
Next 15%	\$126,520	to	\$273,570	\$175,100	-\$269,100	\$ −130	−0.1%	61%	1,306,000	\$ −200	38%	813,100	\$+80
Next 4%	\$273,570	to	\$732,110	\$402,400	-\$336,100	\$ −610	−0.2%	84%	460,000	\$ −710	15%	83,200	\$+160
Richest 1%	\$732,110	and	higher	\$1,952,200	-\$917,200	\$ −6,550	−0.3%	61%	86,000	\$ −10,680	39%	54,100	\$+320
ALL				\$98,000	\$ −7,700	\$ —	−0.0%	61%	9,206,000	\$ −200	35%	5,404,500	\$+110
Bottom 60%	Less than		\$75,180	\$36,900	\$+1,431,500	\$ +150	0.4%	56%	5,296,000	\$ −40	39%	3,721,200	\$+130

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Utah

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$38,030	\$22,400	\$54,800	\$ +160	0.7%	71%	243,000	\$ −20	25%	85,500	\$ +80
Second 20%	\$38,030	to	\$64,930	\$51,100	\$45,400	\$ +140	0.3%	72%	227,000	\$ −50	25%	78,600	\$ +200
Middle 20%	\$64,930	to	\$105,130	\$83,000	\$37,300	\$ +110	0.1%	70%	230,000	\$ −70	28%	92,100	\$ +90
Fourth 20%	\$105,130	to	\$165,090	\$131,100	-\$26,800	\$ −80	−0.1%	77%	249,000	\$ −140	22%	70,600	\$ +100
Next 15%	\$165,090	to	\$333,410	\$227,300	-\$44,800	\$ −210	−0.1%	70%	150,000	\$ −290	29%	63,000	\$ +80
Next 4%	\$333,410	to	\$765,900	\$468,500	-\$52,800	\$ −980	−0.2%	97%	53,000	\$ −960	2%	1,300	\$ +270
Richest 1%	\$765,900	and	higher	\$2,099,000	-\$103,900	\$ −7,220	−0.3%	99%	14,000	\$ −7,130	1%	100	\$ +170
ALL				\$122,600	\$ −89,500	\$ −60	−0.0%	73%	1,166,000	\$ −220	24%	391,200	\$ +110
Bottom 60%	Less than		\$105,130	\$51,800	\$ +137,500	\$ +140	0.3%	71%	700,000	\$ −50	26%	256,200	\$ +120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Vermont

Income					All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$	
Poorest 20%	Less than			\$39,890	\$20,900	\$14,500	\$ +200	1.0%	52%	37,000	\$ −20	28%	20,100	\$ +50
Second 20%	\$39,890	to		\$69,590	\$55,900	\$13,200	\$ +180	0.3%	64%	48,000	\$ −60	20%	14,900	\$ +140
Middle 20%	\$69,590	to		\$99,550	\$82,400	\$11,700	\$ +190	0.2%	39%	24,000	\$ −110	55%	34,000	\$ +50
Fourth 20%	\$99,550	to		\$159,620	\$123,900	−\$3,600	\$ −60	−0.0%	72%	44,000	\$ −150	25%	15,200	\$ +40
Next 15%	\$159,620	to		\$306,700	\$205,800	−\$7,900	\$ −170	−0.1%	69%	32,000	\$ −250	31%	14,400	\$ +60
Next 4%	\$306,700	to		\$696,760	\$424,700	−\$11,500	\$ −950	−0.2%	97%	12,000	\$ −940	3%	400	\$ +90
Richest 1%	\$696,760	and	higher	\$1,700,000		−\$17,300	\$ −7,220	−0.4%	90%	2,000	\$ −7,950	10%	200	\$ +990
ALL				\$112,200		\$ −800	\$ —	−0.0%	60%	199,000	\$ −250	30%	99,200	\$ +70
Bottom 60%	Less than			\$99,550	\$51,800	\$+39,400	\$ +190	0.4%	52%	109,000	\$ −60	33%	69,000	\$ +70

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Virginia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,420	\$20,500	\$174,600	\$ +170	0.8%	54%	539,000	\$ −20	26%	265,200	\$ +90
Second 20%	\$33,420	to	\$58,420	\$45,200	\$180,200	\$ +190	0.4%	65%	622,000	\$ −40	25%	238,400	\$ +190
Middle 20%	\$58,420	to	\$96,870	\$76,800	\$161,900	\$ +180	0.2%	60%	531,000	\$ −70	37%	330,300	\$ +90
Fourth 20%	\$96,870	to	\$170,450	\$129,000	-\$28,100	\$ −30	−0.0%	74%	671,000	\$ −120	25%	231,500	\$ +100
Next 15%	\$170,450	to	\$362,220	\$237,700	-\$147,000	\$ −230	−0.1%	84%	531,000	\$ −270	15%	92,800	\$ +50
Next 4%	\$362,220	to	\$834,600	\$498,700	-\$176,900	\$ −1,060	−0.2%	99%	164,000	\$ −1,060	1%	2,300	\$ +330
Richest 1%	\$834,600	and	higher	\$2,113,100	-\$319,400	\$ −7,530	−0.4%	100%	42,000	\$ −7,500	0%	100	\$ +990
ALL				\$123,200	\$ −151,800	\$ −30	−0.0%	67%	3,100,000	\$ −250	25%	1,160,600	\$ +110
Bottom 60%	Less than		\$96,870	\$46,400	\$+516,700	\$ +180	0.4%	59%	1,692,000	\$ −40	29%	833,900	\$ +120

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Washington

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$37,890	\$21,900	\$99,000	\$ +100	0.5%	58%	562,000	\$ –30	31%	300,300	\$+100
Second 20%	\$37,890	to	\$67,570	\$52,700	\$85,200	\$ +90	0.2%	58%	535,000	\$ –50	34%	314,600	\$+120
Middle 20%	\$67,570	to	\$107,040	\$85,900	\$44,500	\$ +50	0.1%	62%	552,000	\$ –70	36%	323,200	\$+70
Fourth 20%	\$107,040	to	\$172,140	\$135,500	-\$67,700	\$ –80	–0.1%	68%	564,000	\$ –130	32%	263,900	\$+80
Next 15%	\$172,140	to	\$351,040	\$232,800	-\$133,300	\$ –210	–0.1%	75%	472,000	\$ –270	24%	150,200	\$+70
Next 4%	\$351,040	to	\$846,390	\$508,000	-\$101,600	\$ –680	–0.1%	74%	111,000	\$ –970	26%	38,100	\$+240
Richest 1%	\$846,390	and	higher	\$2,477,500	-\$333,700	\$ –7,930	–0.3%	100%	42,000	\$ –7,870	0%	100	\$+180
ALL				\$130,500	\$ –403,100	\$ –90	–0.1%	64%	2,838,000	\$ –250	31%	1,390,400	\$+100
Bottom 60%	Less than		\$107,040	\$52,700	\$+228,700	\$ +80	0.2%	59%	1,649,000	\$ –50	34%	938,100	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in West Virginia

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$24,430	\$13,700	\$15,500	\$ +80	0.6%	67%	125,000	\$ −20	14%	26,600	\$+40
Second 20%	\$24,430	to	\$42,680	\$34,000	\$7,800	\$ +40	0.1%	51%	101,000	\$ −120	30%	59,400	\$+110
Middle 20%	\$42,680	to	\$65,960	\$53,500	\$15,900	\$ +90	0.2%	55%	98,000	\$ −40	34%	60,200	\$+110
Fourth 20%	\$65,960	to	\$109,170	\$84,800	\$8,600	\$ +50	0.1%	67%	122,000	\$ −70	27%	49,800	\$+70
Next 15%	\$109,170	to	\$204,070	\$139,600	−\$8,500	\$ −70	−0.1%	74%	85,000	\$ −120	24%	27,700	\$+100
Next 4%	\$204,070	to	\$404,040	\$255,600	−\$10,500	\$ −340	−0.1%	82%	25,000	\$ −400	16%	5,000	\$+60
Richest 1%	\$404,040	and	higher	\$823,700	−\$22,700	\$ −2,700	−0.3%	99%	8,000	\$ −2,670	1%	100	\$+540
ALL				\$71,300	\$+6,900	\$ +10	0.0%	63%	564,000	\$ −120	25%	228,800	\$+90
Bottom 60%	Less than		\$65,960	\$33,400	\$+39,200	\$ +70	0.2%	57%	324,000	\$ −60	26%	146,200	\$+100

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Wisconsin

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$33,460	\$22,300	\$120,900	\$ +180	0.8%	43%	282,000	\$ −20	41%	268,300	\$+50
Second 20%	\$33,460	to	\$62,160	\$46,000	\$111,500	\$ +180	0.4%	74%	454,000	\$ −40	19%	119,900	\$+200
Middle 20%	\$62,160	to	\$94,720	\$78,200	\$132,200	\$ +200	0.3%	59%	389,000	\$ −60	40%	261,400	\$+60
Fourth 20%	\$94,720	to	\$143,680	\$116,300	\$400	\$ —	0.0%	86%	487,000	\$ −110	14%	76,400	\$+80
Next 15%	\$143,680	to	\$275,010	\$187,900	-\$43,800	\$ −110	−0.1%	62%	256,000	\$ −200	37%	153,200	\$+60
Next 4%	\$275,010	to	\$693,040	\$394,800	-\$91,300	\$ −790	−0.2%	98%	113,000	\$ −800	2%	2,000	\$+330
Richest 1%	\$693,040	and	higher	\$2,455,500	-\$201,400	\$ −7,870	−0.3%	99%	25,000	\$ −7,960	1%	300	\$+330
ALL				\$112,800	\$+31,300	\$ +10	0.0%	66%	2,006,000	\$ −220	29%	881,500	\$+80
Bottom 60%	Less than		\$94,720	\$48,900	\$+364,600	\$ +190	0.4%	58%	1,125,000	\$ −40	34%	649,600	\$+80

Impacts of the Senate Tax Plan (Revised w/Amendments) in 2027 in Wyoming

Income				All Taxpayers (Includes ACA Individual Mandate Repeal)			Taxpayers 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 w/ Tax Cut	Tot. Taxpayers w/Cut	Avg. Cut \$	Share w/ Tax Hike	Tot. Taxpayers w/Hike	Avg. Hike \$
Poorest 20%	Less than		\$26,360	\$15,200	\$16,500	\$ +270	1.8%	65%	40,000	\$ −20	27%	16,700	\$+60
Second 20%	\$26,360	to	\$45,200	\$34,100	\$12,500	\$ +220	0.7%	69%	38,000	\$ −20	24%	13,200	\$+100
Middle 20%	\$45,200	to	\$69,650	\$56,100	\$17,500	\$ +280	0.5%	57%	36,000	\$ −70	41%	25,300	\$+200
Fourth 20%	\$69,650	to	\$114,360	\$88,200	\$9,800	\$ +180	0.2%	77%	42,000	\$ −110	21%	11,600	\$+40
Next 15%	\$114,360	to	\$226,170	\$157,900	\$10,100	\$ +240	0.1%	49%	21,000	\$ −160	50%	21,500	\$+90
Next 4%	\$226,170	to	\$468,300	\$309,400	−\$3,200	\$ −420	−0.1%	89%	7,000	\$ −510	11%	800	\$+120
Richest 1%	\$468,300	and	higher	\$1,904,200	−\$39,300	\$ −14,530	−0.8%	100%	3,000	\$ −14,280	0%	0	\$+340
ALL				\$88,000	\$+24,000	\$ +80	0.1%	65%	187,000	\$ −290	31%	89,100	\$+110
Bottom 60%	Less than		\$69,650	\$35,300	\$+46,500	\$ +260	0.7%	63%	114,000	\$ −40	31%	55,200	\$+130

\* Taxpayers with Tax Cut and Taxpayer with Tax Hikes figures do not include the impact of repealing the ACA individual mandate

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, Updated November 17, 2017