

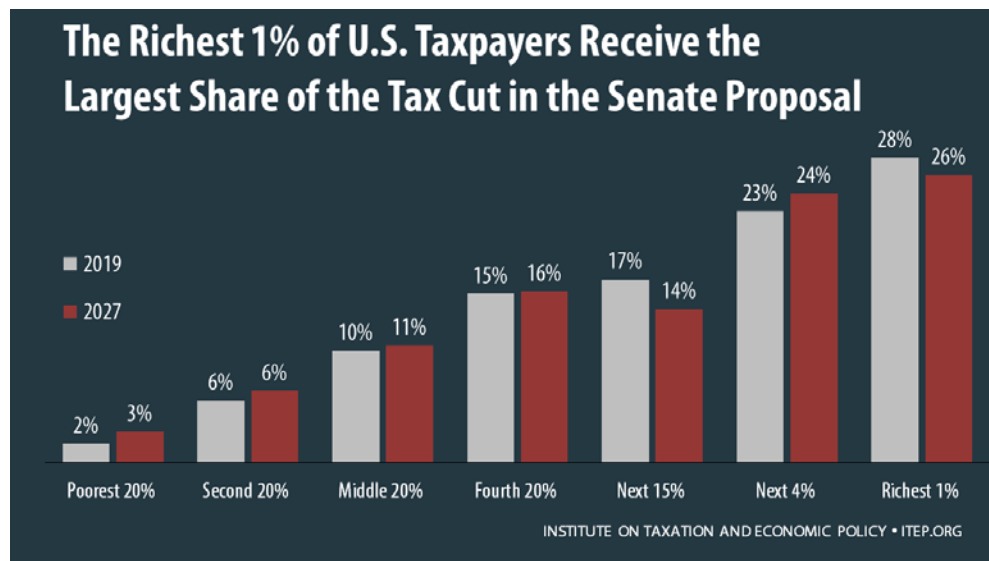
November 2017

## Senate Tax Plan Provides Biggest Tax Cuts for Richest Households

### See Appendix for State-by-State Figures

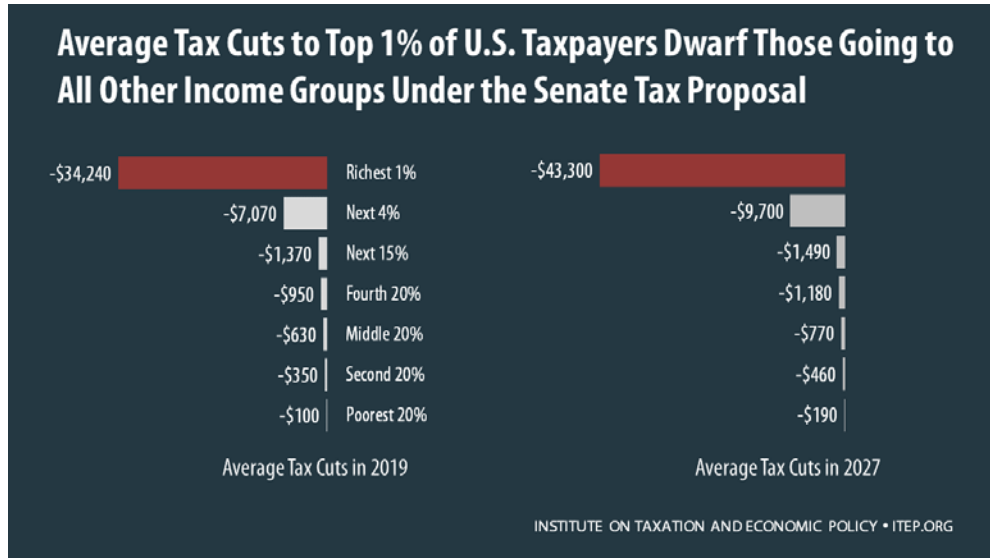
The Senate version of the Tax Cuts and Jobs Act would raise taxes on some Americans while cutting taxes for others and would also provide significant savings to foreign investors. Of those tax cuts that would benefit households in the U.S., more than a quarter would go to the richest one percent and half would go to the richest five percent. The middle fifth of income earners in America, households that are literally America’s middle-class, would get just about a tenth of the tax cuts. In other words, the middle 20 percent of households would receive just a fraction of the benefits going to the richest 1 percent of households.

This report includes estimates of the Senate plan’s average impact on each income group and estimates of the fraction of each income group facing a tax cut or a tax hike. The estimates incorporate all the significant changes that the bill would make to the federal personal income tax, corporate income tax and estate tax, as explained in more detail in the methodology section. (See Table 1 and Table 2 for a detailed distributional analysis in 2019 and 2027.)

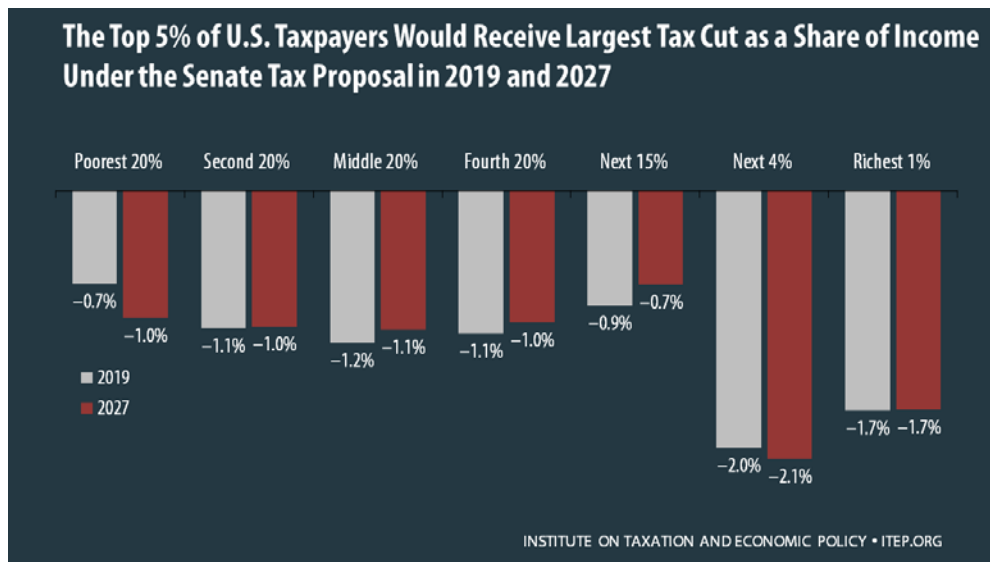


Because the Senate tax plan includes provisions that raise taxes and provisions that cut taxes, the net effect for any particular family depends on their situation. According to the Joint Committee on Taxation, which is the official revenue estimator for Congress, the plan would reduce revenue overall by nearly \$1.5 trillion over a decade.<sup>1</sup> The bill was drafted with the goal of increasing the deficit by no more than \$1.5 trillion over ten years because this is the rule set out in a budget resolution already passed by Congress.

While some households at each income level would face a tax increase, the *average* impact on each income group would be a tax cut. But the average tax cut for the richest one percent of taxpayers — \$34,240 in 2019 and \$43,300 in 2027 — would be vastly larger than the average tax break for any other group. The middle fifth of income earners would receive an average tax cut of \$630 in 2019 and \$770 in 2027.



One might think that the richest Americans would receive the largest tax cuts simply because they have most of the income. But even when measured as a share of income, the tax cuts for the richest five percent of Americans are more generous than the tax cuts for other income groups.



While the average effect of the plan on each income group is a tax cut, some households in each income group would pay higher taxes under the plan. Nationally, 12 percent of taxpayers would pay more in 2019 and 13 percent would pay more in 2027. For some income groups the share of taxpayers with a tax increase is higher or lower, and the figures in the appendix illustrate the considerable variation across states. One reason for the variation across states is that taxpayers

**Table 1: Distributional Impacts of the Senate Tax Plan in 2019 in United States**

Income					All Taxpayers				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	Avg. Cut \$	Tot. Returns w/Cut	Share w/ Tax Hike	Avg. Hike \$	Tot. Returns w/Hike
<b>Poorest 20%</b>	Less than		\$24,090	\$ 14,600	-\$3,195,400	-\$100	-0.7%	2%	68%	\$ -160	20,746,000	5%	\$+60	1,414,000
<b>Second 20%</b>	\$24,090	to	\$41,910	\$ 32,900	-\$10,669,900	-\$350	-1.1%	6%	85%	\$ -440	26,033,000	5%	\$+480	1,646,000
<b>Middle 20%</b>	\$41,910	to	\$66,850	\$ 53,400	-\$19,253,700	-\$630	-1.2%	10%	86%	\$ -810	26,507,000	10%	\$+740	2,975,000
<b>Fourth 20%</b>	\$66,850	to	\$112,160	\$ 86,400	-\$29,084,500	-\$950	-1.1%	15%	83%	\$ -1,410	25,328,000	16%	\$+1,340	5,000,000
<b>Next 15%</b>	\$112,160	to	\$239,600	\$ 155,700	-\$31,600,200	-\$1,370	-0.9%	17%	71%	\$ -2,780	16,368,000	29%	\$+2,130	6,565,000
<b>Next 4%</b>	\$239,600	to	\$607,090	\$ 356,800	-\$43,333,900	-\$7,070	-2.0%	23%	82%	\$ -9,320	5,017,000	18%	\$+3,130	1,096,000
<b>Richest 1%</b>	\$607,090	and higher		\$ 2,023,900	-\$52,581,300	-\$34,240	-1.7%	28%	82%	\$ -47,430	1,267,000	17%	\$+28,030	268,000
<b>ALL</b>				<b>\$94,400</b>	<b>\$ -189,693,400</b>	<b>\$ -1,220</b>	<b>-1.3%</b>	<b>100%</b>	<b>79%</b>	<b>\$ -1,840</b>	<b>121,790,000</b>	<b>12%</b>	<b>\$+1,830</b>	<b>18,964,000</b>
<b>Bottom 60%</b>	Less than		\$66,850	\$33,600	\$ -33,119,000	\$ -360	-1.1%	0%	80%	\$ -490	73,286,000	7%	\$+510	6,035,000

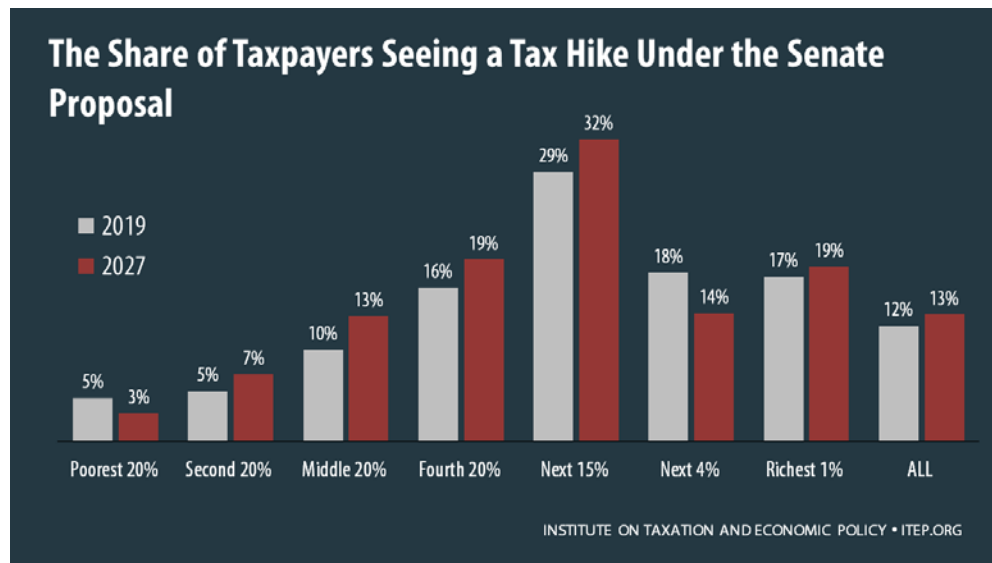
**Table 2: Distributional Impacts of the Senate Tax Plan in 2027 in United States**

Income					All Taxpayers				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	Avg. Cut \$	Tot. Returns w/Cut	Share w/ Tax Hike	Avg. Hike \$	Tot. Returns w/Hike
<b>Poorest 20%</b>	Less than	—	\$32,300	\$19,300	-\$7,032,300	-\$190	-1.0%	3%	86%	\$ -230	31,985,000	3%	\$+210	1,125,400
<b>Second 20%</b>	\$32,300	to	\$56,350	\$43,800	-\$16,409,700	-\$460	-1.0%	6%	84%	\$ -590	30,276,000	7%	\$+610	2,557,900
<b>Middle 20%</b>	\$56,350	to	\$90,300	\$72,000	-\$26,895,900	-\$770	-1.1%	11%	83%	\$ -1,090	28,904,000	13%	\$+970	4,632,700
<b>Fourth 20%</b>	\$90,300	to	\$150,500	\$115,900	-\$39,308,800	-\$1,180	-1.0%	16%	79%	\$ -1,900	26,524,000	19%	\$+1,740	6,434,200
<b>Next 15%</b>	\$150,500	to	\$315,000	\$207,000	-\$35,214,800	-\$1,490	-0.7%	14%	68%	\$ -3,480	15,960,000	32%	\$+2,700	7,560,400
<b>Next 4%</b>	\$315,000	to	\$786,980	\$468,900	-\$61,885,700	-\$9,700	-2.1%	24%	86%	\$ -11,900	5,501,000	14%	\$+4,110	865,300
<b>Richest 1%</b>	\$786,980	and higher		\$2,561,000	-\$66,101,900	-\$43,300	-1.7%	26%	81%	\$ -62,610	1,243,000	19%	\$+41,580	282,700
<b>ALL</b>				<b>\$117,100</b>	<b>\$ -252,761,300</b>	<b>\$ -1,450</b>	<b>-1.2%</b>	<b>100%</b>	<b>81%</b>	<b>\$ -2,160</b>	<b>140,393,000</b>	<b>13%</b>	<b>\$+2,270</b>	<b>23,458,600</b>
<b>Bottom 60%</b>	Less than	—	\$90,300	\$44,500	\$ -50,337,900	\$ -470	-1.0%	20%	84%	\$ -620	91,165,000	8%	\$+760	8,316,000

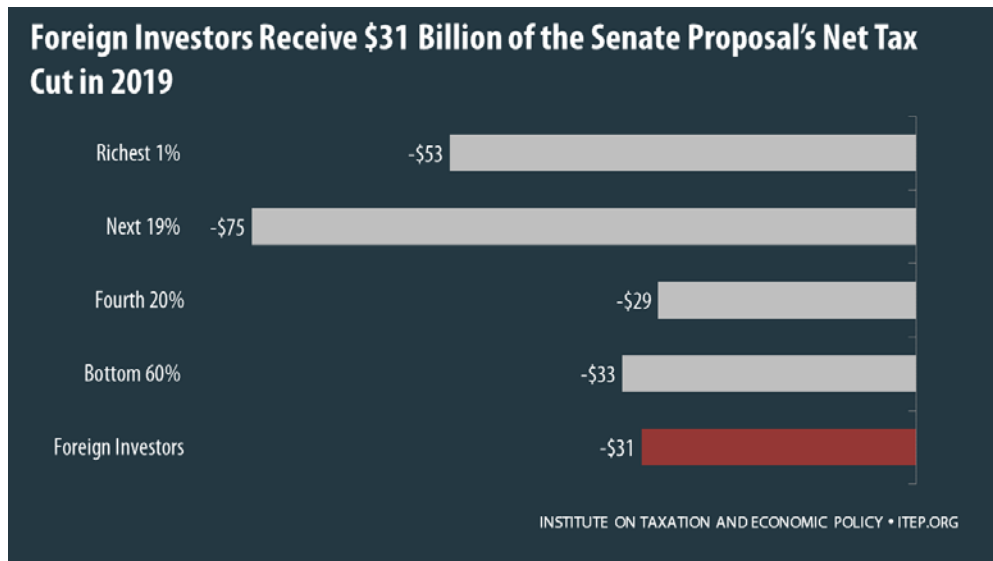
Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, November 2017

who live in places with higher state and local taxes may be more heavily impacted because those taxes would no longer be deductible on federal tax returns under the Senate plan. This has a significant effect on many middle-income and upper-middle income households in some states.

For high-income taxpayers, whether the Senate plan results in a tax increase or tax cut also has to do with the type of income he or she has. The plan's reduction in the corporate income tax rate is likely to benefit particularly those who own corporate stocks. Those who own a part of a business that does not pay the corporate income tax (often called a pass-through business) would benefit from the plan's deduction for that type of business income. Taxpayers who do not own corporate stocks and earn all or most of their income as wages are less likely to see a net tax cut.



This report has, up to this point, discussed the distribution of benefits of the bill among households in the United States. But the bill would also provide significant benefits to foreign investors. Several provisions of the bill would change the federal corporate income tax and by far the most significant would reduce the statutory corporate income tax rate from 35 percent to 20 percent. As explained in more detail in the methodology section, corporate tax cuts mostly benefit those who own corporate stocks. Recent academic research has concluded that 35 percent of stocks in American corporations are owned by foreign investors, who would therefore receive a significant share of the benefits from a corporate tax cut. Foreign investors would receive \$31 billion in benefits from the Senate plan in 2019. This is nearly as much as the \$33 billion in benefits that would go to the bottom three-fifths of Americans that year.



## Methodology

### The Provisions Included in this Analysis

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 ten years according to estimates from the Joint Committee on Taxation (JCT), which are the official estimates used by Congress.<sup>2</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 ten-year budget window and is technically a tax increase. But this provision is actually a significant break to many, if not most, American multinational corporations and the revenue raised would be temporary. As another ITEP report explains, this provision would, in the long-run, provide a break of \$562 billion to American multinational corporations.<sup>3</sup>

In total, this analysis includes the revenue-losing provisions that account for 99 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).

The provisions of the Senate plan included in this analysis are the following:

- New rate schedule, apply less generous inflation adjustment to brackets.

- Increase standard deduction and apply less generous inflation adjustments to the standard deduction and the additional standard deduction for seniors.
- Repeal personal exemptions.
- Apply less generous inflation adjustments to Earned Income Tax Credit.
- 17.4 percent deduction for certain pass-through business income, with limits.
- Limit pass-through losses.
- Expand child tax credit, provide new credit for non-child dependents.
- Repeal most itemized deductions other than the deductions for medical expenses, home mortgage interest and charitable giving, and repeal the overall limit on itemized deductions.
- Repeal alternative minimum tax (AMT).
- Reduce the estate tax by doubling the amount exempt.
- Reduce corporate tax rate to 20 percent and repeal corporate AMT.
- Full expensing of equipment.
- Limit net interest deductions for businesses.
- Change net operating loss deductions.
- Repeal domestic production activities deduction.
- Territorial system and other international corporate tax changes.

Below is a more detailed description of the most significant provisions in the Senate plan.

### **New Income Tax Rates**

The Senate bill does not attempt to reduce the number of tax brackets in the personal income tax but it does reduce tax rates. As is the case under current law, the Senate plan would impose seven different personal income tax rates on “ordinary” income (income that does not take the form of capital gains or stock dividends).

### Tax Rates for Ordinary Income Under Senate Plan in 2019

Brackets Start at Taxable Income Of		Tax Rates
(Married)	(Singles)	
\$19,400	\$9,700	10%
\$78,900	\$39,400	12%
\$122,300	\$61,100	22.5%
\$295,600	\$173,300	25%
\$397,500	\$203,800	35%
\$1,019,400	\$509,700	38.5%

The plan does not change the special, low income tax rates that apply to capital gains and stock dividends. Under current law, each personal income tax bracket has a rate that applies to ordinary income but also has a lower rate that applies to income taking the form of capital gains and stock dividends. The Congressional Budget Office has found that more than two-thirds of the benefits of these preferential tax rates go to the richest one percent of Americans, making them ripe for reform.<sup>4</sup> But the Senate plan keeps them in place. The plan specifies that the thresholds between the different rates for capital gains and stock dividends would remain unchanged, even though they do not align exactly with the thresholds for the new tax rates for ordinary income. Effectively that means that there are more than seven income tax brackets.

Here is the personal income tax bracket structure that would exist under the plan when one considers the rates that apply to capital gains and stock dividends.

### Tax Rates for Ordinary Income and Capital Gains and Dividends Under Senate Plan in 2019

Brackets Start at Taxable Income Of		Tax Rates	
(Married)	(Singles)	Ordinary Income	Capital Gains & Dividends
\$0	\$0	10%	0%
\$19,400	\$9,700	12%	0%
\$78,700	\$39,350	12%	15%
\$78,900	\$39,400	22.5%	15%
\$122,300	\$61,100	25%	15%
\$295,600	\$173,300	32.5%	15%
\$397,500	\$203,800	35%	15%
\$488,350	\$434,050	35%	20%
\$1,019,400	\$509,700	38.5%	20%

At first glance, these income tax brackets and rates may not appear to be dramatically different from those that will be in effect in 2019 under current law. But the difference is dramatic. The Joint Committee on Taxation estimates that the switch to the new income tax brackets will cost more than \$1.3 trillion over a decade.

## Tax Rates for Ordinary Income and Capital Gains and Dividends Under Current Law in 2019

Brackets Start at Taxable Income Of		Tax Rates	
(Married)	(Singles)	Ordinary Income	Capital Gains & Dividends
\$0	\$0	10%	0%
\$19,450	\$9,725	15%	0%
\$79,100	\$39,550	25%	15%
\$159,550	\$95,750	28%	15%
\$243,100	\$199,700	33%	15%
\$434,150	\$434,150	35%	15%
\$490,450	\$435,950	39.6%	20%

The tax brackets would be indexed to a measure of inflation that grows more slowly over time. (This inflation adjustment is known to economists as “chained CPI.”) This would gradually raise taxes over time and offset a fraction of the cost of the rate reductions.

### Increase in Standard Deduction and Repeal of Personal Exemptions

When calculating their taxable income, taxpayers are allowed to deduct amounts that Congress has decided should not be included in determining how much income is available to pay taxes and expenses that Congress has decided to subsidize through the tax code for other policy reasons. Most of these deductions are the “itemized” deductions. However, taxpayers are also allowed to instead claim a standard deduction. Most taxpayers, particularly those who are not wealthy, claim the standard deduction because they are eligible to claim little or nothing in itemized deductions.

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

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

Under the Senate plan, the standard deduction would be indexed to the chained CPI. As a result, it would become less generous over time for those who claim it.

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

Some families who lose benefits because their newly increased standard deduction fails to compensate for their lost personal exemptions might be nonetheless better off because of the Senate plan’s proposal to increase the maximum Child Tax Credit from \$1,000 to \$1,650 and create a new credit of \$500 for each non-child dependent in the taxpayer’s



household. The plan would also provide some help to the poorest families by reducing the threshold at which earnings start to result in a refundable child tax credit, from the current law threshold of \$3,000 to \$2,500.

For upper-income families, the biggest change is that the plan would increase the income level at which the child tax credit starts to phase out, from the current law levels of \$110,000 for married couples and \$75,000 for single parents to \$500,000 for all taxpayers.

The changes would provide limited benefit to most low-income families for a couple of reasons. First, the refundable portion of the child credit would remain limited to \$1,000. The limit would rise slowly over time (indexed to the slower measure of inflation) but even by 2027 it would be only \$1,400. The refundable portion of the credit is the amount that a family can claim even if their income is so low that they do not otherwise owe income taxes. In other words, because the refundable portion of the credit would not initially increase, many poor families would see no immediate benefit.

Second, the new credit of \$500 for non-child dependents in the taxpayer's household would not be refundable and would not be indexed for inflation.

### **Repeal and Limit Certain Itemized Deductions**

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

The three most consequential itemized deductions are the state and local tax deduction, the home mortgage interest deduction, and the charitable deduction. Another deduction that is significant for some taxpayers is the deduction for medical expenses. Of these deductions, the one for state and local taxes would be repealed under the Senate plan. On the surface, it appears that the mortgage interest and charitable deduction would have relatively modest changes. For example, mortgage interest would no longer be deductible on home equity loans.

But far fewer people would use the mortgage interest and charitable deductions under the Senate plan. Roughly a quarter of households claim either the mortgage interest deduction or the charitable deduction under current law. Under the Senate plan just 5 percent would claim the mortgage interest deduction and 6 percent would claim the charitable deduction. This would occur because the combination of itemized deductions that could be claimed (which would no longer include the deduction for state and local taxes) would often be less than the increased standard deduction available under the Senate plan.

### **Repeal of the Alternative Minimum Tax**

The alternative minimum tax (AMT) is a backstop tax meant to ensure that relatively well-off people pay at least some federal income taxes no matter how many special breaks they claim. In theory, the tax system could be simplified and special breaks and loopholes could be eliminated so that there is no need for the AMT. However, some wealthy taxpayers would pay little or nothing in income taxes if repeal of the AMT is not coupled with elimination of the many special breaks and loopholes that it limits. Donald Trump himself paid substantial AMT in 2005 and, if the AMT did not exist, would have paid an effective income tax rate of less than 4 percent.<sup>5</sup>

## **Reduce the Estate Tax**

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

The Senate plan would double the amount that is exempt to \$22 million for a married couple.

## **Deduction for Pass-Through Businesses Income**

Businesses that do not pay the corporate income tax are often called “pass-through” businesses, the idea being that the income is passed through to the owners and reported on their personal income tax form. Sometimes pass-through companies are mistakenly characterized as small businesses. The truth is that many law firms, hedge funds, and even huge companies like Bechtel are structured as pass-through companies.<sup>7</sup> It's also the case that the owners of pass-throughs who receive most of their profits are mostly, but not entirely, high-income individuals.

The Senate plan allows taxpayers to deduct 17.4 percent of certain types of pass-through business income, with several restrictions. For pass-through income from service businesses (like law, accounting, architecture) the deduction is phased out for married couples whose taxable income is otherwise between \$150,000 and \$200,000, and singles whose taxable income is otherwise between \$75,000 and \$100,000. The deduction for other types of pass-through income would not be limited based on the taxpayer's income level. But the deduction would not be allowed for compensation (wages or salary or other payment for work) and there would be an overall bar on claiming a deduction that is equal to more than half of the wages that the taxpayer receives from the pass-through business.

It remains to be seen whether these complicated rules would prevent the types of gaming and abuse that many fear will result from a special tax break for pass-through income. When the idea of a tax break for pass-through income first became a topic of conversation in Washington, many tax experts commented that highly compensated individuals could respond to the change by routing their income through pass-through entities to take advantage of the break. The complicated rules in the Senate plan appear to be an attempt to address this.

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

The Senate plan would reduce the statutory corporate tax rate from 35 percent to 20 percent. But the effective tax rate paid by American corporations (the share of profits actually paid in taxes) is far less than 35 percent because of special breaks and loopholes in the tax code.

A 2016 study produced by the Government Accountability Office found that the effective tax rate paid by large profitable American corporations from 2008 through 2012 was just 14 percent. It found that the share of these corporations paying no federal income tax at all was 19.5 percent in 2012 and 24.1 percent in 2011.<sup>8</sup>

A recent study from ITEP examines a particularly profitable group of corporations — the Fortune 500 corporations that were profitable each year from 2008 through 2015. Even among these super-profitable companies, there were several with effective tax rates that were close to zero or below zero for the eight-year period.<sup>9</sup>

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

### **How Provisions Were Analyzed for This Report**

Proposed changes affecting individuals are modeled using ITEP's microsimulation model, which generates tax estimates for a sample of representative taxpayer records in each state. For proposed changes affecting corporations, we use JCT's cost estimates for the bill as a guide to the magnitude of each provision's impact and then use the ITEP microsimulation model to determine how those impacts would be distributed among taxpayers.<sup>10</sup>

For changes in corporate taxes, ITEP follows the approach taken by JCT in assuming that in the short-run (which is assumed to be one year), the costs or benefits of these changes fall entirely on the owners of stocks in American corporations, but in the long-run (which is assumed to occur in the tenth year) a quarter of these impacts fall on labor and the rest on the owners of corporate stocks. JCT assumes that a quarter of the benefits of a corporate tax cut flow to labor in the long-run because lower corporate taxes allow for greater investment in the U.S., which facilitates more hiring of American workers.<sup>11</sup> However, it is unclear that lower taxes lead corporations to invest more, enhance productivity and lead to more hiring and increased wages. And even if this occurs it is unclear when the "long-run" scenario will be fully achieved. Given this uncertainty, these estimates should be considered a best-case scenario from the perspective of workers.

ITEP differs from JCT in that we have updated our approach to account for new research that finds 35 percent of American corporate stocks are owned by foreign investors, a larger fraction than we previously assumed. This means that 35 percent of any benefits to the owners of corporate stocks go to foreign investors rather than households in the U.S.<sup>12</sup>

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.

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<sup>1</sup> Joint Committee on Taxation, Estimated Revenue Effects of the Chairman's Mark of the "Tax Cuts and Jobs Act," Scheduled for Markup by the Committee on Finance on November 13, 2017. <https://www.jct.gov/publications.html?func=startdown&id=5033>

<sup>2</sup> See note one.

<sup>3</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>4</sup> Congressional Budget Office, "The Distribution of Major Tax Expenditures in the Individual Income Tax System," May 29, 2013. <http://cbo.gov/publication/43768>

<sup>5</sup> Jim Zaroli, "In 2005, Trump was Hit with a Tax that He Now Wants to Abolish," NPR, March 15, 2017. <http://www.npr.org/sections/thetwo-way/2017/03/15/520276847/in-2005-trump-was-hit-with-a-tax-that-he-now-wants-to-abolish>

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

<sup>7</sup> Graham Bowley, "In Tax Overhaul Debate, Large vs. Small Companies," New York Times, May 23, 2013. <http://www.nytimes.com/2013/05/24/business/in-tax-overhaul-debate-its-large-vs-small-companies.html>

<sup>8</sup> Government Accountability Office, "Most Large Profitable U.S. Corporations Paid Tax But Effective Tax Rates Differed Significantly from the Statutory Rate," GAO-16-363, April 13, 2016, <http://www.gao.gov/products/GAO-16-363>

<sup>9</sup> Matthew Gardner, Robert S. McIntyre and Richard Phillips, "The 35 Percent Corporate Tax Myth: Corporate Tax Avoidance by Fortune 500 Companies, 2008 to 2015," March 2017, <https://itep.org/the-35-percent-corporate-tax-myth/>.

<sup>10</sup> An explanation of ITEP's microsimulation tax model can be found on its website. <https://itep.org/itep-tax-model-simple/>

<sup>11</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>12</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>

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

### Impacts of the Senate Tax Plan in 2019 in Alabama

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$21,620	\$14,300	-\$48,100	-\$110	-0.7%	8%	61%	\$ -170	8%	\$+10	
Second 20%	\$21,620 to \$37,600	\$29,100	-\$102,700	-\$230	-0.8%	9%	73%	\$ -350	6%	\$+550	
Middle 20%	\$37,600 to \$58,420	\$47,100	-\$251,900	-\$570	-1.2%	10%	84%	\$ -680	6%	\$+70	
Fourth 20%	\$58,420 to \$92,610	\$70,600	-\$362,700	-\$770	-1.1%	14%	80%	\$ -1,060	16%	\$+520	
Next 15%	\$92,610 to \$183,330	\$127,100	-\$540,000	-\$1,580	-1.2%	21%	83%	\$ -2,110	16%	\$+1,050	
Next 4%	\$183,330 to \$503,800	\$262,100	-\$413,700	-\$4,530	-1.7%	16%	79%	\$ -6,320	19%	\$+2,380	
Richest 1%	\$503,800 and higher	\$1,458,500	-\$842,400	-\$35,720	-2.4%	33%	97%	\$ -37,460	3%	\$+20,820	
<b>ALL</b>		<b>\$75,900</b>	<b>\$ -2,561,600</b>	<b>\$ -1,100</b>	<b>-1.5%</b>		<b>75%</b>	<b>\$ -1,560</b>	<b>10%</b>	<b>\$+710</b>	
Bottom 60%	Less than \$58,420	\$30,000	\$ -402,700	\$ -300	-1.0%	16%	72%	\$ -430	7%	\$+190	

### Impacts of the Senate Tax Plan in 2019 in Alaska

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$24,070	\$14,900	-\$6,800	-\$100	-0.7%	1%	81%	\$ -130	2%	\$+320	
Second 20%	\$24,070 to \$41,560	\$31,800	-\$30,700	-\$410	-1.3%	5%	89%	\$ -470	2%	\$+290	
Middle 20%	\$41,560 to \$66,210	\$52,300	-\$57,400	-\$810	-1.5%	9%	91%	\$ -960	7%	\$+930	
Fourth 20%	\$66,210 to \$112,680	\$84,300	-\$90,300	-\$1,270	-1.5%	14%	89%	\$ -1,490	10%	\$+590	
Next 15%	\$112,680 to \$228,530	\$159,600	-\$177,600	-\$3,320	-2.1%	27%	91%	\$ -3,730	9%	\$+1,030	
Next 4%	\$228,530 to \$532,590	\$288,200	-\$80,500	-\$5,680	-2.0%	12%	96%	\$ -5,960	4%	\$+1,340	
Richest 1%	\$532,590 and higher	\$1,282,900	-\$208,900	-\$58,590	-4.6%	32%	100%	\$ -58,700	0%	\$+620	
<b>ALL</b>		<b>\$83,400</b>	<b>\$ -652,200</b>	<b>\$ -1,800</b>	<b>-2.2%</b>		<b>89%</b>	<b>\$ -2,080</b>	<b>6%</b>	<b>\$+760</b>	
Bottom 60%	Less than \$66,210	\$33,300	\$ -94,900	\$ -450	-1.3%	15%	87%	\$ -540	4%	\$+720	

### Impacts of the Senate Tax Plan in 2019 in Arizona

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$23,550	\$14,500	-\$66,300	-\$110	-0.8%	2%	79%	\$ -140	4%	\$+10	
Second 20%	\$23,550 to \$39,370	\$33,100	-\$240,100	-\$430	-1.3%	6%	91%	\$ -480	3%	\$+280	
Middle 20%	\$39,370 to \$62,880	\$49,100	-\$224,300	-\$350	-0.7%	6%	79%	\$ -740	16%	\$+1,510	
Fourth 20%	\$62,880 to \$101,500	\$79,400	-\$691,100	-\$1,120	-1.4%	18%	87%	\$ -1,370	11%	\$+700	
Next 15%	\$101,500 to \$210,410	\$140,000	-\$765,500	-\$1,650	-1.2%	20%	79%	\$ -2,630	20%	\$+2,060	
Next 4%	\$210,410 to \$494,060	\$304,200	-\$649,200	-\$5,260	-1.7%	17%	86%	\$ -6,510	13%	\$+2,500	
Richest 1%	\$494,060 and higher	\$1,412,300	-\$1,183,400	-\$37,800	-2.7%	31%	97%	\$ -39,470	3%	\$+8,600	
<b>ALL</b>		<b>\$83,300</b>	<b>\$ -3,820,000</b>	<b>\$ -1,250</b>	<b>-1.5%</b>		<b>83%</b>	<b>\$ -1,680</b>	<b>11%</b>	<b>\$+1,390</b>	
Bottom 60%	Less than \$62,880	\$32,600	\$ -530,700	\$ -290	-0.9%	14%	83%	\$ -460	8%	\$+1,100	

### Impacts of the Senate Tax Plan in 2019 in Arkansas

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$21,690	\$13,300	-\$22,800	-\$80	-0.6%	2%	56%	\$ -150	7%	\$+10	
Second 20%	\$21,690 to \$35,910	\$29,000	-\$90,300	-\$330	-1.1%	7%	82%	\$ -410	0%	\$+180	
Middle 20%	\$35,910 to \$56,750	\$44,800	-\$153,500	-\$560	-1.3%	12%	88%	\$ -650	2%	\$+330	
Fourth 20%	\$56,750 to \$91,360	\$71,400	-\$200,700	-\$740	-1.0%	16%	81%	\$ -1,060	13%	\$+920	
Next 15%	\$91,360 to \$193,530	\$122,800	-\$225,800	-\$1,110	-0.9%	18%	74%	\$ -2,080	25%	\$+1,660	
Next 4%	\$193,530 to \$466,700	\$273,000	-\$159,600	-\$2,880	-1.1%	13%	64%	\$ -5,630	34%	\$+2,100	
Richest 1%	\$466,700 and higher	\$1,272,000	-\$377,900	-\$26,360	-2.1%	31%	97%	\$ -27,110	2%	\$+3,990	
<b>ALL</b>		<b>\$73,000</b>	<b>\$ -1,230,600</b>	<b>\$ -890</b>	<b>-1.2%</b>		<b>75%</b>	<b>\$ -1,340</b>	<b>9%</b>	<b>\$+1,230</b>	
Bottom 60%	Less than \$56,750	\$29,000	\$ -266,600	\$ -330	-1.1%	22%	76%	\$ -440	3%	\$+90	

### Impacts of the Senate Tax Plan in 2019 in California

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$27,830	\$17,300	-\$547,500	-\$160	-0.9%	4%	78%	\$ -210	5%	\$+120	
Second 20%	\$27,830 to \$48,110	\$37,400	-\$1,661,400	-\$480	-1.3%	12%	87%	\$ -590	6%	\$+550	
Middle 20%	\$48,110 to \$76,530	\$60,600	-\$2,561,300	-\$740	-1.2%	19%	86%	\$ -1,020	11%	\$+1,200	
Fourth 20%	\$76,530 to \$130,820	\$98,800	-\$1,957,400	-\$570	-0.6%	14%	71%	\$ -1,610	29%	\$+1,970	
Next 15%	\$130,820 to \$304,630	\$189,100	-\$827,900	-\$320	-0.2%	6%	52%	\$ -3,360	48%	\$+2,960	
Next 4%	\$304,630 to \$877,560	\$472,500	-\$6,180,700	-\$8,940	-1.9%	46%	86%	\$ -11,250	14%	\$+5,490	
Richest 1%	\$877,560 and higher	\$2,721,500	\$205,900	\$1,190	0.0%	-2%	45%	\$ -47,700	55%	\$+41,060	
<b>ALL</b>		<b>\$116,500</b>	<b>\$ -13,532,600</b>	<b>\$ -780</b>	<b>-0.7%</b>		<b>76%</b>	<b>\$ -1,830</b>	<b>18%</b>	<b>\$+3,370</b>	
Bottom 60%	Less than \$76,530	\$38,400	\$ -4,770,200	\$ -460	-1.2%	35%	84%	\$ -620	7%	\$+790	

**Impacts of the Senate Tax Plan in 2019 in Colorado**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,040	\$15,700	-\$69,500	-\$130	-0.8%	2%	74%	\$ -170	3%	\$ +20
Second 20%	\$26,040 to	\$46,170	\$36,000	-\$190,200	-\$340	-1.0%	5%	86%	\$ -490	7%	\$ +1,100
Middle 20%	\$46,170 to	\$71,420	\$58,500	-\$337,500	-\$610	-1.0%	8%	83%	\$ -940	15%	\$ +1,090
Fourth 20%	\$71,420 to	\$122,590	\$91,900	-\$591,000	-\$1,070	-1.2%	14%	80%	\$ -1,660	20%	\$ +1,240
Next 15%	\$122,590 to	\$263,720	\$170,600	-\$743,900	-\$1,800	-1.1%	18%	74%	\$ -2,930	25%	\$ +1,520
Next 4%	\$263,720 to	\$661,160	\$408,900	-\$1,019,800	-\$9,200	-2.3%	24%	91%	\$ -10,450	8%	\$ +3,490
Richest 1%	\$661,160 and higher	\$1,753,900	\$1,753,900	-\$1,231,900	-\$44,620	-2.5%	29%	95%	\$ -48,150	5%	\$ +17,050
<b>ALL</b>			<b>\$98,900</b>	<b>\$ -4,183,800</b>	<b>\$ -1,500</b>	<b>-1.5%</b>		<b>80%</b>	<b>\$ -2,100</b>	<b>13%</b>	<b>\$ +1,340</b>
Bottom 60%	Less than	\$71,420	\$36,700	\$ -597,200	\$ -360	-1.0%	14%	81%	\$ -540	8%	\$ +970

**Impacts of the Senate Tax Plan in 2019 in Connecticut**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$25,440	\$15,300	-\$22,700	-\$60	-0.4%	1%	50%	\$ -130	2%	\$ +10
Second 20%	\$25,440 to	\$49,530	\$37,600	-\$132,300	-\$390	-1.0%	6%	85%	\$ -480	5%	\$ +390
Middle 20%	\$49,530 to	\$83,650	\$65,200	-\$193,900	-\$540	-0.8%	8%	81%	\$ -980	18%	\$ +1,420
Fourth 20%	\$83,650 to	\$143,120	\$108,800	-\$180,600	-\$510	-0.5%	8%	66%	\$ -1,760	32%	\$ +2,020
Next 15%	\$143,120 to	\$356,260	\$207,700	-\$404,000	-\$1,540	-0.7%	17%	65%	\$ -3,600	35%	\$ +2,260
Next 4%	\$356,260 to	\$1,030,720	\$535,500	-\$797,700	-\$11,350	-2.1%	34%	91%	\$ -13,080	9%	\$ +5,800
Richest 1%	\$1,030,720 and higher	\$3,600,500	\$3,600,500	-\$583,900	-\$33,240	-0.9%	25%	67%	\$ -56,580	33%	\$ +14,250
<b>ALL</b>			<b>\$132,200</b>	<b>\$ -2,315,100</b>	<b>\$ -1,300</b>	<b>-1.0%</b>		<b>70%</b>	<b>\$ -2,400</b>	<b>17%</b>	<b>\$ +2,150</b>
Bottom 60%	Less than	\$83,650	\$39,700	\$ -348,900	\$ -330	-0.8%	15%	72%	\$ -600	8%	\$ +1,140

**Impacts of the Senate Tax Plan in 2019 in Delaware**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,570	\$13,600	-\$7,900	-\$80	-0.6%	1%	56%	\$ -150	1%	\$ —
Second 20%	\$22,570 to	\$40,600	\$30,200	-\$31,700	-\$330	-1.1%	6%	84%	\$ -400	5%	\$ +90
Middle 20%	\$40,600 to	\$65,950	\$53,300	-\$65,200	-\$670	-1.3%	11%	88%	\$ -850	11%	\$ +710
Fourth 20%	\$65,950 to	\$104,170	\$83,100	-\$106,400	-\$1,100	-1.3%	19%	92%	\$ -1,300	7%	\$ +1,330
Next 15%	\$104,170 to	\$221,350	\$144,800	-\$113,800	-\$1,590	-1.1%	20%	80%	\$ -2,360	20%	\$ +1,580
Next 4%	\$221,350 to	\$505,960	\$311,200	-\$109,200	-\$5,480	-1.8%	19%	82%	\$ -7,180	18%	\$ +2,150
Richest 1%	\$505,960 and higher	\$1,815,800	\$1,815,800	-\$136,400	-\$27,550	-1.5%	24%	97%	\$ -28,430	3%	\$ +6,100
<b>ALL</b>			<b>\$88,600</b>	<b>\$ -570,500</b>	<b>\$ -1,180</b>	<b>-1.3%</b>		<b>80%</b>	<b>\$ -1,590</b>	<b>9%</b>	<b>\$ +1,160</b>
Bottom 60%	Less than	\$65,950	\$32,500	\$ -104,800	\$ -360	-1.1%	18%	76%	\$ -510	6%	\$ +490

**Impacts of the Senate Tax Plan in 2019 in District of Columbia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$28,960	\$13,700	-\$7,100	-\$100	-0.7%	2%	78%	\$ -140	7%	\$ +170
Second 20%	\$28,960 to	\$49,900	\$38,600	-\$40,300	-\$550	-1.4%	9%	88%	\$ -680	9%	\$ +500
Middle 20%	\$49,900 to	\$79,400	\$63,200	-\$41,700	-\$570	-0.9%	10%	82%	\$ -1,250	17%	\$ +2,710
Fourth 20%	\$79,400 to	\$135,180	\$101,900	\$100	\$0	0.0%	0%	51%	\$ -1,920	48%	\$ +2,070
Next 15%	\$135,180 to	\$347,520	\$206,400	-\$6,800	-\$120	-0.1%	2%	44%	\$ -3,580	55%	\$ +2,680
Next 4%	\$347,520 to	\$1,111,620	\$549,900	-\$156,000	-\$10,690	-1.9%	36%	85%	\$ -13,910	15%	\$ +7,850
Richest 1%	\$1,111,620 and higher	\$3,261,600	\$3,261,600	-\$178,000	-\$48,430	-1.5%	41%	88%	\$ -59,110	6%	\$ +52,270
<b>ALL</b>			<b>\$128,300</b>	<b>\$ -429,700</b>	<b>\$ -1,170</b>	<b>-0.9%</b>		<b>71%</b>	<b>\$ -2,500</b>	<b>25%</b>	<b>\$ +2,390</b>
Bottom 60%	Less than	\$79,400	\$38,600	\$ -89,100	\$ -410	-1.1%	21%	82%	\$ -700	11%	\$ +1,540

**Impacts of the Senate Tax Plan in 2019 in Florida**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,440	\$14,000	-\$217,400	-\$100	-0.7%	8%	71%	\$ -140	4%	\$ +40
Second 20%	\$21,440 to	\$35,500	\$28,200	-\$607,000	-\$280	-1.0%	9%	87%	\$ -360	5%	\$ +640
Middle 20%	\$35,500 to	\$56,970	\$44,700	-\$1,086,900	-\$510	-1.1%	4%	89%	\$ -610	6%	\$ +590
Fourth 20%	\$56,970 to	\$97,370	\$74,300	-\$2,056,200	-\$950	-1.3%	3%	87%	\$ -1,210	11%	\$ -940
Next 15%	\$97,370 to	\$228,720	\$141,900	-\$3,448,900	-\$2,140	-1.5%	7%	86%	\$ -2,730	13%	\$ +1,660
Next 4%	\$228,720 to	\$682,090	\$359,800	-\$3,976,500	-\$9,250	-2.6%	12%	92%	\$ -10,200	8%	\$ +1,910
Richest 1%	\$682,090 and higher	\$3,076,700	\$3,076,700	-\$7,990,300	-\$73,800	-2.4%	35%	98%	\$ -76,580	2%	\$ +37,740
<b>ALL</b>			<b>\$98,100</b>	<b>\$ -19,383,600</b>	<b>\$ -1,790</b>	<b>-1.8%</b>		<b>84%</b>	<b>\$ -2,220</b>	<b>7%</b>	<b>\$ +1,090</b>
Bottom 60%	Less than	\$56,970	\$29,000	\$ -1,911,300	\$ -300	-1.0%	10%	82%	\$ -390	5%	\$ +460

**Impacts of the Senate Tax Plan in 2019 in Georgia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,520	\$15,000	-\$135,300	-\$140	-1.0%	2%	71%	\$ -200	6%	\$+30
Second 20%	\$23,520 to	\$39,770	\$31,300	-\$299,400	-\$320	-1.0%	5%	83%	\$ -400	6%	\$+280
Middle 20%	\$39,770 to	\$61,590	\$48,000	-\$447,400	-\$480	-1.0%	8%	81%	\$ -680	13%	\$+550
Fourth 20%	\$61,590 to	\$103,320	\$78,500	-\$606,800	-\$640	-0.8%	11%	71%	\$ -1,240	26%	\$+960
Next 15%	\$103,320 to	\$230,980	\$146,400	-\$826,500	-\$1,170	-0.8%	15%	70%	\$ -2,270	29%	\$+1,470
Next 4%	\$230,980 to	\$557,860	\$340,700	-\$1,072,800	-\$5,690	-1.7%	19%	81%	\$ -7,650	19%	\$+2,590
Richest 1%	\$557,860 and higher	\$2,055,400		-\$2,121,500	-\$45,070	-2.2%	39%	96%	\$ -47,290	4%	\$+13,510
<b>ALL</b>			<b>\$90,000</b>	<b>\$ -5,509,700</b>	<b>\$ -1,160</b>	<b>-1.3%</b>		<b>76%</b>	<b>\$ -1,740</b>	<b>15%</b>	<b>\$+1,020</b>
Bottom 60%	Less than	\$61,590	\$31,400	\$ -882,100	\$ -310	-1.0%	16%	79%	\$ -440	8%	\$+360

**Impacts of the Senate Tax Plan in 2019 in Hawaii**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,620	\$14,200	-\$14,100	-\$100	-0.7%	2%	60%	\$ -170	5%	\$+70
Second 20%	\$26,620 to	\$44,590	\$33,500	-\$44,900	-\$320	-1.0%	6%	86%	\$ -430	6%	\$+660
Middle 20%	\$44,590 to	\$66,980	\$53,600	-\$95,000	-\$660	-1.2%	12%	85%	\$ -910	11%	\$+990
Fourth 20%	\$66,980 to	\$115,540	\$88,300	-\$152,400	-\$1,080	-1.2%	20%	79%	\$ -1,620	20%	\$+1,040
Next 15%	\$115,540 to	\$230,060	\$154,000	-\$148,200	-\$1,390	-0.9%	19%	68%	\$ -3,060	32%	\$+2,160
Next 4%	\$230,060 to	\$554,230	\$336,700	-\$139,600	-\$4,920	-1.5%	18%	77%	\$ -7,580	23%	\$+3,770
Richest 1%	\$554,230 and higher	\$1,397,500		-\$182,700	-\$25,710	-1.8%	24%	97%	\$ -26,920	3%	\$+16,160
<b>ALL</b>			<b>\$87,900</b>	<b>\$ -776,900</b>	<b>\$ -1,090</b>	<b>-1.2%</b>		<b>76%</b>	<b>\$ -1,720</b>	<b>14%</b>	<b>\$+1,510</b>
Bottom 60%	Less than	\$66,980	\$33,900	\$ -154,000	\$ -360	-1.1%	20%	77%	\$ -540	8%	\$+680

**Impacts of the Senate Tax Plan in 2019 in Idaho**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,910	\$12,000	-\$14,300	-\$100	-0.8%	2%	61%	\$ -170	7%	\$+10
Second 20%	\$21,910 to	\$40,440	\$29,600	-\$47,600	-\$300	-1.0%	5%	84%	\$ -370	4%	\$+120
Middle 20%	\$40,440 to	\$63,230	\$49,900	-\$98,000	-\$580	-1.2%	11%	87%	\$ -680	7%	\$+260
Fourth 20%	\$63,230 to	\$94,400	\$77,400	-\$155,100	-\$990	-1.3%	18%	85%	\$ -1,250	13%	\$+560
Next 15%	\$94,400 to	\$182,550	\$125,400	-\$187,500	-\$1,600	-1.3%	21%	82%	\$ -2,230	18%	\$+1,240
Next 4%	\$182,550 to	\$484,120	\$274,500	-\$136,000	-\$4,340	-1.6%	15%	74%	\$ -6,660	26%	\$+2,160
Richest 1%	\$484,120 and higher	\$1,493,800		-\$246,000	-\$31,690	-2.1%	28%	94%	\$ -34,350	5%	\$+13,390
<b>ALL</b>			<b>\$78,700</b>	<b>\$ -884,400</b>	<b>\$ -1,130</b>	<b>-1.4%</b>		<b>80%</b>	<b>\$ -1,510</b>	<b>10%</b>	<b>\$+820</b>
Bottom 60%	Less than	\$63,230	\$31,600	\$ -159,900	\$ -340	-1.1%	18%	78%	\$ -450	6%	\$+140

**Impacts of the Senate Tax Plan in 2019 in Illinois**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,880	\$15,800	-\$149,300	-\$130	-0.8%	2%	72%	\$ -180	3%	\$+10
Second 20%	\$26,880 to	\$46,230	\$36,100	-\$493,200	-\$420	-1.2%	6%	87%	\$ -510	5%	\$+420
Middle 20%	\$46,230 to	\$73,810	\$59,700	-\$834,600	-\$710	-1.2%	11%	84%	\$ -990	12%	\$+960
Fourth 20%	\$73,810 to	\$123,200	\$94,900	-\$1,280,000	-\$1,090	-1.2%	16%	82%	\$ -1,580	17%	\$+1,230
Next 15%	\$123,200 to	\$262,750	\$172,100	-\$1,174,100	-\$1,330	-0.8%	15%	69%	\$ -2,850	31%	\$+1,990
Next 4%	\$262,750 to	\$672,640	\$405,700	-\$1,856,400	-\$7,920	-2.0%	23%	86%	\$ -9,680	14%	\$+3,200
Richest 1%	\$672,640 and higher	\$2,822,600		-\$2,144,200	-\$36,680	-1.3%	27%	82%	\$ -45,860	18%	\$+4,810
<b>ALL</b>			<b>\$110,800</b>	<b>\$ -7,932,200</b>	<b>\$ -1,340</b>	<b>-1.2%</b>		<b>79%</b>	<b>\$ -1,930</b>	<b>13%</b>	<b>\$+1,470</b>
Bottom 60%	Less than	\$73,810	\$37,200	\$ -1,477,100	\$ -420	-1.1%	19%	81%	\$ -580	7%	\$+680

**Impacts of the Senate Tax Plan in 2019 in Indiana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,730	\$14,700	-\$66,800	-\$110	-0.7%	2%	74%	\$ -150	5%	\$+10
Second 20%	\$24,730 to	\$44,050	\$35,300	-\$233,500	-\$370	-1.1%	6%	86%	\$ -450	5%	\$+360
Middle 20%	\$44,050 to	\$67,170	\$54,900	-\$416,000	-\$670	-1.2%	10%	91%	\$ -760	6%	\$+430
Fourth 20%	\$67,170 to	\$105,420	\$83,700	-\$760,500	-\$1,220	-1.5%	18%	91%	\$ -1,390	7%	\$+720
Next 15%	\$105,420 to	\$204,090	\$141,500	-\$931,900	-\$1,990	-1.4%	22%	86%	\$ -2,590	14%	\$+1,670
Next 4%	\$204,090 to	\$518,040	\$291,200	-\$705,100	-\$5,630	-1.9%	17%	82%	\$ -7,270	17%	\$+1,920
Richest 1%	\$518,040 and higher	\$1,616,600		-\$1,078,200	-\$34,360	-2.1%	26%	98%	\$ -35,380	2%	\$+21,900
<b>ALL</b>			<b>\$86,200</b>	<b>\$ -4,192,100</b>	<b>\$ -1,330</b>	<b>-1.5%</b>		<b>85%</b>	<b>\$ -1,640</b>	<b>7%</b>	<b>\$+950</b>
Bottom 60%	Less than	\$67,170	\$35,000	\$ -716,300	\$ -380	-1.1%	17%	84%	\$ -470	5%	\$+270

**Impacts of the Senate Tax Plan in 2019 in Iowa**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$26,290	\$14,600	-\$30,300	-\$100	-0.7%	2%	69%	\$ -150	2%	\$+10
Second 20%	\$26,290 to	\$46,760	\$37,300	-\$127,900	-\$430	-1.1%	7%	93%	\$ -460	2%	\$+190
Middle 20%	\$46,760 to	\$70,350	\$58,200	-\$206,000	-\$690	-1.2%	12%	84%	\$ -860	13%	\$+330
Fourth 20%	\$70,350 to	\$114,730	\$89,600	-\$344,000	-\$1,150	-1.3%	20%	87%	\$ -1,410	11%	\$+770
Next 15%	\$114,730 to	\$194,770	\$141,100	-\$345,400	-\$1,550	-1.1%	20%	82%	\$ -2,140	18%	\$+1,220
Next 4%	\$194,770 to	\$475,120	\$275,300	-\$238,400	-\$3,880	-1.4%	14%	75%	\$ -5,760	25%	\$+1,770
Richest 1%	\$475,120 and higher	\$1,223,700	\$1,223,700	-\$434,400	-\$28,930	-2.4%	25%	98%	\$ -29,890	2%	\$+12,360
<b>ALL</b>		<b>\$83,900</b>		<b>\$ -1,726,600</b>	<b>\$ -1,140</b>	<b>-1.4%</b>		<b>83%</b>	<b>\$ -1,470</b>	<b>9%</b>	<b>\$+860</b>
Bottom 60%	Less than	\$70,350	\$36,800	\$ -364,200	\$ -410	-1.1%	21%	82%	\$ -510	5%	\$+280

**Impacts of the Senate Tax Plan in 2019 in Kansas**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$26,250	\$14,700	-\$23,600	-\$90	-0.6%	1%	59%	\$ -150	5%	\$+10
Second 20%	\$26,250 to	\$45,170	\$36,400	-\$98,000	-\$370	-1.0%	5%	90%	\$ -420	3%	\$+140
Middle 20%	\$45,170 to	\$70,960	\$57,400	-\$201,600	-\$750	-1.3%	10%	92%	\$ -880	6%	\$+980
Fourth 20%	\$70,960 to	\$113,640	\$88,700	-\$348,500	-\$1,300	-1.5%	17%	94%	\$ -1,420	5%	\$-790
Next 15%	\$113,640 to	\$211,760	\$149,900	-\$412,500	-\$2,060	-1.4%	20%	85%	\$ -2,720	14%	\$+1,690
Next 4%	\$211,760 to	\$531,850	\$316,800	-\$374,400	-\$6,980	-2.2%	18%	85%	\$ -8,560	15%	\$+2,210
Richest 1%	\$531,850 and higher	\$1,815,900	\$1,815,900	-\$565,700	-\$42,390	-2.3%	28%	98%	\$ -43,540	1%	\$+33,660
<b>ALL</b>		<b>\$92,300</b>		<b>\$ -2,024,200</b>	<b>\$ -1,510</b>	<b>-1.6%</b>		<b>84%</b>	<b>\$ -1,880</b>	<b>7%</b>	<b>\$+1,110</b>
Bottom 60%	Less than	\$70,960	\$36,200	\$ -323,200	\$ -400	-1.1%	16%	80%	\$ -530	5%	\$+440

**Impacts of the Senate Tax Plan in 2019 in Kentucky**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$21,190	\$12,100	-\$31,500	-\$80	-0.6%	2%	61%	\$ -130	4%	\$+20
Second 20%	\$21,190 to	\$37,570	\$29,000	-\$114,900	-\$280	-1.0%	6%	80%	\$ -360	3%	\$+340
Middle 20%	\$37,570 to	\$56,160	\$46,500	-\$209,200	-\$510	-1.1%	10%	85%	\$ -660	8%	\$+740
Fourth 20%	\$56,160 to	\$94,350	\$73,200	-\$342,500	-\$830	-1.1%	17%	89%	\$ -1,040	8%	\$+1,290
Next 15%	\$94,350 to	\$180,210	\$124,100	-\$429,000	-\$1,390	-1.1%	21%	81%	\$ -2,070	19%	\$+1,450
Next 4%	\$180,210 to	\$449,200	\$255,600	-\$385,700	-\$4,620	-1.8%	19%	77%	\$ -6,640	23%	\$+2,320
Richest 1%	\$449,200 and higher	\$1,274,800	\$1,274,800	-\$516,900	-\$25,060	-2.0%	25%	89%	\$ -28,930	11%	\$+6,590
<b>ALL</b>		<b>\$73,000</b>		<b>\$ -2,029,700</b>	<b>\$ -970</b>	<b>-1.3%</b>		<b>79%</b>	<b>\$ -1,370</b>	<b>8%</b>	<b>\$+1,230</b>
Bottom 60%	Less than	\$56,160	\$29,200	\$ -355,600	\$ -290	-1.0%	18%	75%	\$ -410	5%	\$+460

**Impacts of the Senate Tax Plan in 2019 in Louisiana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$19,370	\$12,200	-\$35,000	-\$80	-0.7%	1%	57%	\$ -160	12%	\$+40
Second 20%	\$19,370 to	\$37,010	\$27,900	-\$115,700	-\$290	-1.0%	5%	82%	\$ -360	3%	\$+190
Middle 20%	\$37,010 to	\$56,260	\$46,900	-\$203,400	-\$480	-1.0%	8%	88%	\$ -580	7%	\$+470
Fourth 20%	\$56,260 to	\$92,600	\$71,000	-\$357,200	-\$840	-1.2%	14%	82%	\$ -1,170	15%	\$+770
Next 15%	\$92,600 to	\$192,520	\$129,400	-\$569,400	-\$1,830	-1.4%	22%	88%	\$ -2,360	11%	\$+2,190
Next 4%	\$192,520 to	\$489,060	\$271,400	-\$428,100	-\$4,960	-1.8%	17%	77%	\$ -7,060	23%	\$+1,960
Richest 1%	\$489,060 and higher	\$1,184,000	\$1,184,000	-\$856,300	-\$40,650	-3.4%	33%	92%	\$ -44,660	8%	\$+6,600
<b>ALL</b>		<b>\$72,900</b>		<b>\$ -2,565,100</b>	<b>\$ -1,210</b>	<b>-1.7%</b>		<b>78%</b>	<b>\$ -1,670</b>	<b>10%</b>	<b>\$+910</b>
Bottom 60%	Less than	\$56,260	\$29,100	\$ -354,100	\$ -280	-1.0%	14%	75%	\$ -400	7%	\$+190

**Impacts of the Senate Tax Plan in 2019 in Maine**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than	\$24,390	\$14,100	-\$13,200	-\$100	-0.7%	2%	60%	\$ -170	15%	\$+40
Second 20%	\$24,390 to	\$41,650	\$32,900	-\$45,700	-\$340	-1.0%	6%	74%	\$ -480	3%	\$+490
Middle 20%	\$41,650 to	\$64,580	\$52,000	-\$79,400	-\$580	-1.1%	11%	83%	\$ -770	10%	\$+530
Fourth 20%	\$64,580 to	\$106,240	\$82,100	-\$135,700	-\$1,000	-1.2%	19%	86%	\$ -1,310	11%	\$+1,290
Next 15%	\$106,240 to	\$198,470	\$137,600	-\$177,000	-\$1,740	-1.3%	24%	80%	\$ -2,540	20%	\$+1,460
Next 4%	\$198,470 to	\$506,560	\$286,600	-\$126,800	-\$4,650	-1.6%	18%	78%	\$ -6,660	21%	\$+2,660
Richest 1%	\$506,560 and higher	\$1,273,100	\$1,273,100	-\$145,200	-\$20,990	-1.6%	20%	96%	\$ -22,300	4%	\$+10,680
<b>ALL</b>		<b>\$80,500</b>		<b>\$ -723,000</b>	<b>\$ -1,050</b>	<b>-1.3%</b>		<b>76%</b>	<b>\$ -1,530</b>	<b>11%</b>	<b>\$+970</b>
Bottom 60%	Less than	\$64,580	\$33,000	\$ -138,300	\$ -340	-1.0%	19%	72%	\$ -500	9%	\$+260



**Impacts of the Senate Tax Plan in 2019 in Maryland**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$28,070	\$15,200	-\$66,500	-\$110	-0.7%	3%	71%	\$ -160	2%	\$+50
Second 20%	\$28,070 to	\$50,520	\$38,400	-\$209,600	-\$350	-0.9%	9%	80%	\$ -560	14%	\$+660
Middle 20%	\$50,520 to	\$76,590	\$61,800	-\$249,500	-\$420	-0.7%	10%	72%	\$ -920	27%	\$+900
Fourth 20%	\$76,590 to	\$131,540	\$100,900	-\$198,600	-\$340	-0.3%	8%	64%	\$ -1,530	36%	\$+1,790
Next 15%	\$131,540 to	\$265,790	\$183,700	\$94,200	\$210	0.1%	-4%	45%	\$ -2,750	55%	\$+2,660
Next 4%	\$265,790 to	\$676,760	\$400,100	-\$833,000	-\$6,960	-1.7%	34%	81%	\$ -9,310	18%	\$+3,330
Richest 1%	\$676,760 and higher	\$1,874,700		-\$958,700	-\$32,580	-1.7%	40%	98%	\$ -33,720	2%	\$+21,130
<b>ALL</b>			<b>\$104,700</b>	<b>\$ -2,421,800</b>	<b>\$ -810</b>	<b>-0.8%</b>		<b>68%</b>	<b>\$ -1,830</b>	<b>25%</b>	<b>\$+1,790</b>
Bottom 60%	Less than	\$76,590	\$38,500	\$ -525,600	\$ -290	-0.8%	22%	74%	\$ -550	15%	\$+780

**Impacts of the Senate Tax Plan in 2019 in Massachusetts**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,060	\$15,800	-\$54,400	-\$80	-0.5%	1%	59%	\$ -140	2%	\$+150
Second 20%	\$26,060 to	\$48,770	\$36,600	-\$286,300	-\$410	-1.1%	5%	86%	\$ -500	4%	\$+400
Middle 20%	\$48,770 to	\$83,450	\$64,600	-\$591,100	-\$850	-1.3%	10%	85%	\$ -1,130	13%	\$+950
Fourth 20%	\$83,450 to	\$143,650	\$109,100	-\$691,600	-\$990	-0.9%	12%	77%	\$ -1,700	23%	\$+1,350
Next 15%	\$143,650 to	\$332,600	\$204,100	-\$699,900	-\$1,340	-0.7%	12%	65%	\$ -3,200	35%	\$+2,060
Next 4%	\$332,600 to	\$808,270	\$495,100	-\$1,525,400	-\$10,880	-2.2%	27%	93%	\$ -12,260	7%	\$+6,890
Richest 1%	\$808,270 and higher	\$3,010,400		-\$1,792,900	-\$51,310	-1.7%	32%	98%	\$ -52,780	1%	\$+41,500
<b>ALL</b>			<b>\$124,500</b>	<b>\$ -5,641,800</b>	<b>\$ -1,600</b>	<b>-1.3%</b>		<b>76%</b>	<b>\$ -2,410</b>	<b>14%</b>	<b>\$+1,600</b>
Bottom 60%	Less than	\$83,450	\$39,000	\$ -931,800	\$ -450	-1.1%	17%	77%	\$ -640	6%	\$+740

**Impacts of the Senate Tax Plan in 2019 in Michigan**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,560	\$13,800	-\$80,300	-\$90	-0.6%	1%	65%	\$ -130	3%	\$+40
Second 20%	\$23,560 to	\$43,890	\$33,400	-\$337,000	-\$350	-1.1%	5%	83%	\$ -450	6%	\$+340
Middle 20%	\$43,890 to	\$68,950	\$55,000	-\$595,300	-\$630	-1.1%	10%	86%	\$ -780	7%	\$+620
Fourth 20%	\$68,950 to	\$111,100	\$86,700	-\$1,085,800	-\$1,150	-1.3%	17%	88%	\$ -1,420	10%	\$+1,090
Next 15%	\$111,100 to	\$218,870	\$150,400	-\$1,114,900	-\$1,570	-1.0%	18%	75%	\$ -2,540	23%	\$+1,480
Next 4%	\$218,870 to	\$516,650	\$319,300	-\$1,069,200	-\$5,650	-1.8%	17%	81%	\$ -7,500	19%	\$+2,260
Richest 1%	\$516,650 and higher	\$1,636,000		-\$1,962,800	-\$41,510	-2.5%	31%	97%	\$ -44,520	2%	\$+83,340
<b>ALL</b>			<b>\$88,000</b>	<b>\$ -6,245,800</b>	<b>\$ -1,300</b>	<b>-1.5%</b>		<b>79%</b>	<b>\$ -1,780</b>	<b>9%</b>	<b>\$+1,280</b>
Bottom 60%	Less than	\$68,950	\$34,100	\$ -1,012,600	\$ -360	-1.0%	16%	78%	\$ -490	5%	\$+410

**Impacts of the Senate Tax Plan in 2019 in Minnesota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,880	\$16,200	-\$64,600	-\$120	-0.7%	2%	70%	\$ -170	4%	\$+10
Second 20%	\$29,880 to	\$49,840	\$39,500	-\$240,300	-\$460	-1.2%	8%	92%	\$ -530	4%	\$+800
Middle 20%	\$49,840 to	\$76,450	\$62,000	-\$332,700	-\$610	-1.0%	11%	84%	\$ -890	14%	\$+990
Fourth 20%	\$76,450 to	\$123,840	\$96,700	-\$531,100	-\$990	-1.0%	17%	81%	\$ -1,480	19%	\$+1,170
Next 15%	\$123,840 to	\$255,280	\$167,500	-\$473,200	-\$1,170	-0.7%	15%	69%	\$ -2,470	31%	\$+1,700
Next 4%	\$255,280 to	\$640,480	\$384,200	-\$805,100	-\$7,490	-1.9%	26%	81%	\$ -9,940	19%	\$+2,910
Richest 1%	\$640,480 and higher	\$2,598,200		-\$636,800	-\$23,670	-0.9%	21%	95%	\$ -26,010	5%	\$+20,060
<b>ALL</b>			<b>\$108,700</b>	<b>\$ -3,083,800</b>	<b>\$ -1,140</b>	<b>-1.0%</b>		<b>80%</b>	<b>\$ -1,670</b>	<b>14%</b>	<b>\$+1,390</b>
Bottom 60%	Less than	\$76,450	\$39,400	\$ -637,600	\$ -400	-1.0%	21%	82%	\$ -550	7%	\$+790

**Impacts of the Senate Tax Plan in 2019 in Mississippi**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$18,880	\$12,300	-\$32,500	-\$120	-1.0%	3%	71%	\$ -170	2%	\$+10
Second 20%	\$18,880 to	\$32,700	\$24,900	-\$61,500	-\$220	-0.9%	5%	76%	\$ -300	4%	\$+90
Middle 20%	\$32,700 to	\$51,900	\$42,400	-\$112,100	-\$410	-1.0%	9%	79%	\$ -600	10%	\$+640
Fourth 20%	\$51,900 to	\$90,950	\$67,600	-\$201,700	-\$730	-1.1%	17%	82%	\$ -1,030	13%	\$+930
Next 15%	\$90,950 to	\$179,280	\$118,200	-\$240,700	-\$1,190	-1.0%	20%	82%	\$ -1,950	17%	\$+2,410
Next 4%	\$179,280 to	\$379,140	\$231,700	-\$204,600	-\$3,490	-1.5%	17%	78%	\$ -4,840	20%	\$+1,520
Richest 1%	\$379,140 and higher	\$1,187,000		-\$328,100	-\$23,880	-2.0%	28%	94%	\$ -27,410	6%	\$+28,170
<b>ALL</b>			<b>\$67,800</b>	<b>\$ -1,181,300</b>	<b>\$ -850</b>	<b>-1.3%</b>		<b>77%</b>	<b>\$ -1,260</b>	<b>9%</b>	<b>\$+1,400</b>
Bottom 60%	Less than	\$51,900	\$26,500	\$ -206,100	\$ -250	-0.9%	17%	75%	\$ -360	5%	\$+410

**Impacts of the Senate Tax Plan in 2019 in Missouri**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,100	\$13,200	-\$46,500	-\$80	-0.6%	1%	57%	\$ -140	8%	\$ —
Second 20%	\$22,100 to	\$40,660	\$30,500	-\$174,100	-\$290	-1.0%	5%	83%	\$ -360	3%	\$ +170
Middle 20%	\$40,660 to	\$62,990	\$50,700	-\$327,400	-\$560	-1.1%	9%	87%	\$ -700	8%	\$ +680
Fourth 20%	\$62,990 to	\$102,860	\$79,800	-\$597,600	-\$1,030	-1.3%	17%	87%	\$ -1,350	12%	\$ +1,300
Next 15%	\$102,860 to	\$205,050	\$137,500	-\$794,400	-\$1,760	-1.3%	22%	84%	\$ -2,370	15%	\$ +1,520
Next 4%	\$205,050 to	\$500,360	\$296,900	-\$640,500	-\$5,380	-1.8%	18%	82%	\$ -7,010	17%	\$ +2,300
Richest 1%	\$500,360 and higher	\$1,661,700		-\$954,600	-\$32,310	-1.9%	27%	90%	\$ -36,910	10%	\$ +8,180
<b>ALL</b>			<b>\$83,500</b>	<b>\$ -3,535,200</b>	<b>\$ -1,190</b>	<b>-1.4%</b>		<b>79%</b>	<b>\$ -1,630</b>	<b>9%</b>	<b>\$ +1,090</b>
Bottom 60%	Less than	\$62,990	\$31,400	\$ -548,000	\$ -310	-1.0%	16%	76%	\$ -440	7%	\$ +320

**Impacts of the Senate Tax Plan in 2019 in Montana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,150	\$11,400	-\$6,200	-\$60	-0.5%	1%	54%	\$ -120	7%	\$ —
Second 20%	\$21,150 to	\$37,440	\$28,600	-\$20,100	-\$190	-0.7%	3%	78%	\$ -250	7%	\$ +80
Middle 20%	\$37,440 to	\$57,670	\$45,500	-\$49,100	-\$480	-1.0%	8%	85%	\$ -610	10%	\$ +470
Fourth 20%	\$57,670 to	\$95,310	\$76,000	-\$95,700	-\$890	-1.2%	15%	87%	\$ -1,220	12%	\$ +1,470
Next 15%	\$95,310 to	\$187,800	\$129,200	-\$121,300	-\$1,520	-1.2%	19%	78%	\$ -2,330	22%	\$ +1,350
Next 4%	\$187,800 to	\$499,160	\$284,400	-\$134,000	-\$6,200	-2.2%	21%	80%	\$ -8,240	20%	\$ +2,010
Richest 1%	\$499,160 and higher	\$1,661,100		-\$208,400	-\$38,150	-2.3%	33%	94%	\$ -41,790	5%	\$ +22,770
<b>ALL</b>			<b>\$80,000</b>	<b>\$ -634,800</b>	<b>\$ -1,190</b>	<b>-1.5%</b>		<b>76%</b>	<b>\$ -1,720</b>	<b>11%</b>	<b>\$ +1,060</b>
Bottom 60%	Less than	\$57,670	\$28,600	\$ -75,400	\$ -240	-0.9%	12%	73%	\$ -360	8%	\$ +220

**Impacts of the Senate Tax Plan in 2019 in Nebraska**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,420	\$15,200	-\$23,800	-\$130	-0.9%	2%	68%	\$ -190	4%	\$ +10
Second 20%	\$27,420 to	\$45,430	\$36,800	-\$95,700	-\$520	-1.4%	8%	92%	\$ -580	3%	\$ +470
Middle 20%	\$45,430 to	\$73,300	\$58,200	-\$138,400	-\$760	-1.3%	12%	92%	\$ -850	5%	\$ +270
Fourth 20%	\$73,300 to	\$109,940	\$88,600	-\$191,900	-\$1,050	-1.2%	16%	86%	\$ -1,420	13%	\$ +1,300
Next 15%	\$109,940 to	\$205,260	\$143,100	-\$250,300	-\$1,840	-1.3%	21%	81%	\$ -2,610	19%	\$ +1,530
Next 4%	\$205,260 to	\$531,450	\$302,300	-\$182,700	-\$5,010	-1.7%	15%	72%	\$ -7,880	28%	\$ +2,340
Richest 1%	\$531,450 and higher	\$1,560,400		-\$312,700	-\$34,860	-2.2%	26%	97%	\$ -37,630	3%	\$ +48,880
<b>ALL</b>			<b>\$88,700</b>	<b>\$ -1,195,400</b>	<b>\$ -1,310</b>	<b>-1.5%</b>		<b>84%</b>	<b>\$ -1,720</b>	<b>9%</b>	<b>\$ +1,390</b>
Bottom 60%	Less than	\$73,300	\$36,800	\$ -257,900	\$ -470	-1.3%	22%	84%	\$ -570	4%	\$ +230

**Impacts of the Senate Tax Plan in 2019 in Nevada**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,670	\$15,400	-\$32,100	-\$120	-0.8%	1%	83%	\$ -150	6%	\$ +40
Second 20%	\$23,670 to	\$42,020	\$31,900	-\$99,700	-\$330	-1.0%	4%	88%	\$ -410	8%	\$ -310
Middle 20%	\$42,020 to	\$64,880	\$53,300	-\$215,500	-\$780	-1.5%	8%	97%	\$ -830	3%	\$ +970
Fourth 20%	\$64,880 to	\$106,790	\$84,500	-\$323,700	-\$1,160	-1.4%	13%	90%	\$ -1,380	9%	\$ +970
Next 15%	\$106,790 to	\$213,490	\$145,600	-\$434,500	-\$2,080	-1.4%	17%	81%	\$ -2,790	18%	\$ +1,010
Next 4%	\$213,490 to	\$614,760	\$331,200	-\$366,000	-\$6,600	-2.0%	14%	86%	\$ -7,860	13%	\$ +1,280
Richest 1%	\$614,760 and higher	\$2,762,400		-\$1,105,500	-\$77,230	-2.8%	43%	100%	\$ -77,680	0%	\$ +42,370
<b>ALL</b>			<b>\$99,100</b>	<b>\$ -2,577,000</b>	<b>\$ -1,820</b>	<b>-1.8%</b>		<b>87%</b>	<b>\$ -2,160</b>	<b>8%</b>	<b>\$ +760</b>
Bottom 60%	Less than	\$64,880	\$33,900	\$ -347,300	\$ -420	-1.2%	13%	89%	\$ -490	6%	\$ +320

**Impacts of the Senate Tax Plan in 2019 in New Hampshire**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$34,100	\$21,700	-\$32,000	-\$240	-1.1%	3%	82%	\$ -290	2%	\$ +10
Second 20%	\$34,100 to	\$54,170	\$43,200	-\$69,000	-\$520	-1.2%	6%	90%	\$ -590	5%	\$ +250
Middle 20%	\$54,170 to	\$83,420	\$68,000	-\$108,100	-\$790	-1.2%	10%	84%	\$ -1,110	14%	\$ +1,050
Fourth 20%	\$83,420 to	\$137,880	\$107,200	-\$165,100	-\$1,240	-1.2%	15%	84%	\$ -1,730	16%	\$ +1,380
Next 15%	\$137,880 to	\$276,310	\$185,900	-\$252,900	-\$2,480	-1.3%	22%	77%	\$ -3,730	23%	\$ +1,680
Next 4%	\$276,310 to	\$580,520	\$377,500	-\$236,200	-\$8,790	-2.3%	21%	95%	\$ -9,400	5%	\$ +2,820
Richest 1%	\$580,520 and higher	\$1,720,400		-\$270,700	-\$39,780	-2.3%	24%	95%	\$ -42,240	5%	\$ +5,780
<b>ALL</b>			<b>\$107,600</b>	<b>\$ -1,133,900</b>	<b>\$ -1,670</b>	<b>-1.6%</b>		<b>84%</b>	<b>\$ -2,170</b>	<b>11%</b>	<b>\$ +1,290</b>
Bottom 60%	Less than	\$83,420	\$44,400	\$ -209,100	\$ -520	-1.2%	18%	86%	\$ -670	7%	\$ +760

**Impacts of the Senate Tax Plan in 2019 in New Jersey**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,830	\$16,200	-\$94,900	-\$110	-0.7%	2%	71%	\$ -170	3%	\$+220
Second 20%	\$26,830 to	\$50,100	\$37,800	-\$353,000	-\$410	-1.1%	9%	82%	\$ -550	9%	\$+410
Middle 20%	\$50,100 to	\$79,890	\$63,600	-\$574,400	-\$670	-1.1%	14%	83%	\$ -980	15%	\$+950
Fourth 20%	\$79,890 to	\$142,390	\$107,500	-\$477,300	-\$560	-0.5%	12%	67%	\$ -1,650	33%	\$+1,680
Next 15%	\$142,390 to	\$336,620	\$201,900	-\$508,300	-\$790	-0.4%	13%	56%	\$ -3,340	44%	\$+2,470
Next 4%	\$336,620 to	\$1,116,200	\$521,900	-\$1,806,700	-\$10,560	-2.0%	45%	92%	\$ -11,940	8%	\$+5,790
Richest 1%	\$1,116,200 and higher	\$3,207,000	\$3,207,000	-\$182,700	-\$4,320	-0.1%	5%	51%	\$ -19,740	49%	\$+11,780
<b>ALL</b>			<b>\$127,200</b>	<b>\$ -3,997,500</b>	<b>\$ -930</b>	<b>-0.7%</b>		<b>73%</b>	<b>\$ -1,800</b>	<b>19%</b>	<b>\$+2,000</b>
Bottom 60%	Less than	\$79,890	\$39,200	\$ -1,022,300	\$ -400	-1.0%	26%	79%	\$ -590	9%	\$+700

**Impacts of the Senate Tax Plan in 2019 in New Mexico**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$19,660	\$12,600	-\$16,700	-\$100	-0.8%	2%	75%	\$ -130	5%	\$+20
Second 20%	\$19,660 to	\$37,330	\$29,000	-\$44,600	-\$260	-0.9%	5%	81%	\$ -320	4%	\$+20
Middle 20%	\$37,330 to	\$58,460	\$46,600	-\$100,100	-\$580	-1.2%	10%	90%	\$ -660	4%	\$+560
Fourth 20%	\$58,460 to	\$96,480	\$74,400	-\$205,000	-\$1,140	-1.5%	21%	92%	\$ -1,280	6%	\$+740
Next 15%	\$96,480 to	\$183,770	\$130,100	-\$227,700	-\$1,690	-1.3%	23%	81%	\$ -2,340	18%	\$+1,210
Next 4%	\$183,770 to	\$419,590	\$253,300	-\$150,000	-\$4,130	-1.6%	15%	83%	\$ -5,520	16%	\$+2,970
Richest 1%	\$419,590 and higher	\$1,212,700	\$1,212,700	-\$240,300	-\$26,570	-2.2%	24%	97%	\$ -27,760	3%	\$+7,920
<b>ALL</b>			<b>\$75,100</b>	<b>\$ -984,500</b>	<b>\$ -1,120</b>	<b>-1.5%</b>		<b>84%</b>	<b>\$ -1,410</b>	<b>7%</b>	<b>\$-960</b>
Bottom 60%	Less than	\$58,460	\$29,400	\$ -161,400	\$ -310	-1.1%	16%	82%	\$ -390	4%	\$+190

**Impacts of the Senate Tax Plan in 2019 in New York**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,130	\$14,100	-\$162,000	-\$80	-0.6%	3%	58%	\$ -150	6%	\$+80
Second 20%	\$24,130 to	\$40,700	\$32,300	-\$555,500	-\$290	-0.9%	9%	81%	\$ -410	8%	\$+570
Middle 20%	\$40,700 to	\$67,910	\$53,400	-\$1,079,000	-\$560	-1.0%	18%	83%	\$ -820	13%	\$+920
Fourth 20%	\$67,910 to	\$120,560	\$91,200	-\$1,171,400	-\$610	-0.7%	19%	72%	\$ -1,540	27%	\$+1,870
Next 15%	\$120,560 to	\$280,210	\$172,000	-\$631,700	-\$440	-0.3%	10%	55%	\$ -2,930	44%	\$+2,670
Next 4%	\$280,210 to	\$888,520	\$450,100	-\$2,986,800	-\$7,730	-1.7%	49%	81%	\$ -10,730	19%	\$+5,270
Richest 1%	\$888,520 and higher	\$3,161,300	\$3,161,300	\$510,400	\$5,290	0.2%	-8%	36%	\$ -54,480	64%	\$+38,530
<b>ALL</b>			<b>\$112,300</b>	<b>\$ -6,076,500</b>	<b>\$ -620</b>	<b>-0.6%</b>		<b>70%</b>	<b>\$ -1,730</b>	<b>19%</b>	<b>\$+3,190</b>
Bottom 60%	Less than	\$67,910	\$33,300	\$ -1,796,500	\$ -310	-0.9%	30%	74%	\$ -500	9%	\$+650

**Impacts of the Senate Tax Plan in 2019 in North Carolina**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,430	\$13,300	-\$84,100	-\$90	-0.6%	2%	61%	\$ -140	5%	\$+30
Second 20%	\$21,430 to	\$35,200	\$28,400	-\$303,900	-\$310	-1.1%	6%	80%	\$ -400	6%	\$+100
Middle 20%	\$35,200 to	\$60,570	\$46,900	-\$555,700	-\$560	-1.2%	10%	86%	\$ -690	7%	\$+400
Fourth 20%	\$60,570 to	\$99,930	\$77,600	-\$906,100	-\$920	-1.2%	16%	82%	\$ -1,320	17%	\$+980
Next 15%	\$99,930 to	\$217,460	\$139,000	-\$952,100	-\$1,290	-0.9%	17%	79%	\$ -2,140	21%	\$+1,890
Next 4%	\$217,460 to	\$530,930	\$319,000	-\$1,211,000	-\$6,140	-1.9%	22%	77%	\$ -8,770	23%	\$+2,570
Richest 1%	\$530,930 and higher	\$1,674,300	\$1,674,300	-\$1,495,500	-\$30,330	-1.8%	27%	97%	\$ -31,480	2%	\$+15,440
<b>ALL</b>			<b>\$82,800</b>	<b>\$ -5,508,500</b>	<b>\$ -1,110</b>	<b>-1.3%</b>		<b>77%</b>	<b>\$ -1,600</b>	<b>11%</b>	<b>\$+1,150</b>
Bottom 60%	Less than	\$60,570	\$29,600	\$ -943,700	\$ -320	-1.1%	17%	75%	\$ -440	6%	\$+200

**Impacts of the Senate Tax Plan in 2019 in North Dakota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$25,720	\$16,600	-\$7,100	-\$100	-0.6%	1%	77%	\$ -130	2%	\$+30
Second 20%	\$25,720 to	\$44,400	\$33,500	-\$22,600	-\$330	-1.0%	4%	95%	\$ -340	0%	\$+10
Middle 20%	\$44,400 to	\$75,220	\$57,000	-\$54,600	-\$740	-1.3%	9%	97%	\$ -760	1%	\$+70
Fourth 20%	\$75,220 to	\$114,110	\$90,900	-\$101,200	-\$1,320	-1.5%	18%	96%	\$ -1,380	1%	\$-660
Next 15%	\$114,110 to	\$218,320	\$145,700	-\$140,600	-\$2,530	-1.7%	24%	96%	\$ -2,670	4%	\$+750
Next 4%	\$218,320 to	\$604,800	\$311,500	-\$88,500	-\$6,160	-2.0%	15%	89%	\$ -7,130	11%	\$+1,400
Richest 1%	\$604,800 and higher	\$1,397,700	\$1,397,700	-\$160,800	-\$44,370	-3.2%	28%	89%	\$ -51,010	10%	\$+11,830
<b>ALL</b>			<b>\$88,600</b>	<b>\$ -575,500</b>	<b>\$ -1,580</b>	<b>-1.8%</b>		<b>92%</b>	<b>\$ -1,740</b>	<b>2%</b>	<b>\$+1,250</b>
Bottom 60%	Less than	\$75,220	\$36,200	\$ -84,300	\$ -400	-1.1%	15%	90%	\$ -440	1%	\$+40

**Impacts of the Senate Tax Plan in 2019 in Ohio**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,670	\$13,600	-\$101,700	-\$90	-0.6%	1%	59%	\$ -150	5%	\$+50
Second 20%	\$23,670 to	\$40,770	\$32,100	-\$387,500	-\$340	-1.0%	6%	82%	\$ -440	7%	\$+370
Middle 20%	\$40,770 to	\$62,100	\$50,600	-\$727,100	-\$630	-1.2%	11%	88%	\$ -780	8%	\$+700
Fourth 20%	\$62,100 to	\$101,530	\$78,300	-\$970,200	-\$840	-1.1%	14%	82%	\$ -1,260	17%	\$+1,160
Next 15%	\$101,530 to	\$197,590	\$135,100	-\$1,447,300	-\$1,670	-1.2%	21%	80%	\$ -2,450	20%	\$+1,480
Next 4%	\$197,590 to	\$507,230	\$293,000	-\$1,370,800	-\$5,880	-2.0%	20%	82%	\$ -7,680	18%	\$+2,200
Richest 1%	\$507,230 and higher	\$1,602,700		-\$1,874,000	-\$32,300	-2.0%	27%	98%	\$ -33,190	2%	\$+9,970
<b>ALL</b>		<b>\$82,200</b>		<b>\$ -6,878,600</b>	<b>\$ -1,180</b>	<b>-1.4%</b>		<b>78%</b>	<b>\$ -1,660</b>	<b>11%</b>	<b>\$+1,060</b>
Bottom 60%	Less than	\$62,100	\$32,100	\$ -1,216,300	\$ -350	-1.1%	18%	76%	\$ -500	7%	\$+420

**Impacts of the Senate Tax Plan in 2019 in Oklahoma**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$19,720	\$12,000	-\$25,700	-\$80	-0.6%	1%	63%	\$ -120	5%	\$+10
Second 20%	\$19,720 to	\$33,930	\$26,400	-\$69,500	-\$210	-0.8%	4%	79%	\$ -270	4%	\$+190
Middle 20%	\$33,930 to	\$53,650	\$42,700	-\$158,500	-\$460	-1.1%	8%	89%	\$ -550	6%	\$+390
Fourth 20%	\$53,650 to	\$86,630	\$70,300	-\$323,600	-\$910	-1.3%	17%	91%	\$ -1,050	7%	\$+690
Next 15%	\$86,630 to	\$177,400	\$119,200	-\$449,400	-\$1,720	-1.4%	23%	87%	\$ -2,140	11%	\$+1,430
Next 4%	\$177,400 to	\$481,900	\$262,000	-\$300,500	-\$4,190	-1.6%	16%	85%	\$ -5,240	15%	\$+1,860
Richest 1%	\$481,900 and higher	\$1,213,900		-\$606,400	-\$35,750	-2.9%	31%	97%	\$ -36,930	2%	\$+13,690
<b>ALL</b>		<b>\$70,800</b>		<b>\$ -1,933,600</b>	<b>\$ -1,110</b>	<b>-1.6%</b>		<b>82%</b>	<b>\$ -1,430</b>	<b>7%</b>	<b>\$+800</b>
Bottom 60%	Less than	\$53,650	\$27,200	\$ -253,700	\$ -250	-0.9%	13%	77%	\$ -340	5%	\$+210

**Impacts of the Senate Tax Plan in 2019 in Oregon**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,530	\$14,700	-\$40,700	-\$100	-0.7%	2%	67%	\$ -150	3%	\$+30
Second 20%	\$24,530 to	\$43,490	\$33,100	-\$119,800	-\$280	-0.9%	6%	82%	\$ -380	7%	\$+350
Middle 20%	\$43,490 to	\$69,990	\$54,900	-\$292,800	-\$700	-1.3%	14%	88%	\$ -850	8%	\$+570
Fourth 20%	\$69,990 to	\$114,800	\$89,600	-\$349,400	-\$830	-0.9%	16%	79%	\$ -1,330	20%	\$+1,090
Next 15%	\$114,800 to	\$235,400	\$159,100	-\$390,100	-\$1,240	-0.8%	18%	65%	\$ -3,020	34%	\$+2,080
Next 4%	\$235,400 to	\$656,460	\$362,700	-\$481,300	-\$5,720	-1.6%	23%	77%	\$ -8,280	23%	\$+2,910
Richest 1%	\$656,460 and higher	\$1,858,200		-\$445,800	-\$20,800	-1.1%	21%	90%	\$ -27,700	10%	\$+40,730
<b>ALL</b>		<b>\$95,100</b>		<b>\$ -2,119,900</b>	<b>\$ -1,000</b>	<b>-1.1%</b>		<b>77%</b>	<b>\$ -1,610</b>	<b>14%</b>	<b>\$+1,680</b>
Bottom 60%	Less than	\$69,990	\$34,300	\$ -453,300	\$ -360	-1.1%	21%	79%	\$ -490	6%	\$+400

**Impacts of the Senate Tax Plan in 2019 in Pennsylvania**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,900	\$14,400	-\$117,400	-\$90	-0.6%	1%	65%	\$ -150	3%	\$+100
Second 20%	\$23,900 to	\$43,500	\$33,700	-\$369,600	-\$290	-0.9%	4%	83%	\$ -370	4%	\$+450
Middle 20%	\$43,500 to	\$67,910	\$54,200	-\$775,200	-\$610	-1.1%	9%	88%	\$ -740	9%	\$+470
Fourth 20%	\$67,910 to	\$111,490	\$85,900	-\$1,315,500	-\$1,030	-1.2%	16%	85%	\$ -1,370	14%	\$+970
Next 15%	\$111,490 to	\$231,900	\$153,100	-\$1,506,500	-\$1,580	-1.0%	18%	76%	\$ -2,660	24%	\$+1,850
Next 4%	\$231,900 to	\$575,640	\$346,700	-\$1,897,800	-\$7,460	-2.2%	23%	84%	\$ -9,290	16%	\$+2,230
Richest 1%	\$575,640 and higher	\$1,865,300		-\$2,340,600	-\$36,470	-2.0%	28%	94%	\$ -39,410	6%	\$+7,250
<b>ALL</b>		<b>\$92,300</b>		<b>\$ -8,322,800</b>	<b>\$ -1,300</b>	<b>-1.4%</b>		<b>79%</b>	<b>\$ -1,790</b>	<b>10%</b>	<b>\$+1,220</b>
Bottom 60%	Less than	\$67,910	\$34,100	\$ -1,262,200	\$ -330	-1.0%	15%	79%	\$ -450	5%	\$+410

**Impacts of the Senate Tax Plan in 2019 in Rhode Island**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,020	\$12,800	-\$8,100	-\$80	-0.6%	1%	55%	\$ -140	6%	\$+20
Second 20%	\$23,020 to	\$40,070	\$31,400	-\$41,700	-\$380	-1.2%	8%	85%	\$ -450	2%	\$+230
Middle 20%	\$40,070 to	\$69,480	\$53,900	-\$59,800	-\$570	-1.0%	11%	85%	\$ -770	11%	\$+810
Fourth 20%	\$69,480 to	\$119,940	\$89,700	-\$80,200	-\$750	-0.8%	15%	77%	\$ -1,420	22%	\$+1,560
Next 15%	\$119,940 to	\$222,840	\$158,300	-\$109,300	-\$1,340	-0.8%	20%	75%	\$ -2,380	25%	\$+1,750
Next 4%	\$222,840 to	\$530,470	\$321,200	-\$107,400	-\$5,000	-1.6%	19%	79%	\$ -7,110	20%	\$+3,160
Richest 1%	\$530,470 and higher	\$1,691,800		-\$145,000	-\$26,790	-1.6%	26%	97%	\$ -27,730	3%	\$+7,050
<b>ALL</b>		<b>\$91,100</b>		<b>\$ -551,400</b>	<b>\$ -1,020</b>	<b>-1.1%</b>		<b>76%</b>	<b>\$ -1,590</b>	<b>13%</b>	<b>\$+1,420</b>
Bottom 60%	Less than	\$69,480	\$32,800	\$ -109,600	\$ -340	-1.0%	20%	75%	\$ -500	6%	\$+510

**Impacts of the Senate Tax Plan in 2019 in South Carolina**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,570	\$14,100	-\$53,400	-\$110	-0.8%	2%	63%	\$ -180	8%	\$+10
Second 20%	\$22,570 to	\$38,530	\$29,600	-\$134,300	-\$280	-1.0%	5%	78%	\$ -380	7%	\$+240
Middle 20%	\$38,530 to	\$59,210	\$48,000	-\$252,100	-\$530	-1.1%	10%	85%	\$ -650	7%	\$+370
Fourth 20%	\$59,210 to	\$96,780	\$75,600	-\$406,900	-\$850	-1.1%	16%	87%	\$ -1,170	11%	\$+1,590
Next 15%	\$96,780 to	\$203,140	\$131,500	-\$447,700	-\$1,240	-0.9%	17%	73%	\$ -2,290	26%	\$+1,650
Next 4%	\$203,140 to	\$497,860	\$294,600	-\$468,200	-\$4,900	-1.7%	18%	80%	\$ -6,810	20%	\$+2,790
Richest 1%	\$497,860 and higher	\$1,190,800		-\$859,100	-\$36,160	-3.0%	33%	96%	\$ -38,370	4%	\$+14,870
<b>ALL</b>			<b>\$76,000</b>	<b>\$ -2,621,900</b>	<b>\$ -1,090</b>	<b>-1.4%</b>		<b>77%</b>	<b>\$ -1,580</b>	<b>11%</b>	<b>\$+1,200</b>
Bottom 60%	Less than	\$59,210	\$30,500	\$ -439,800	\$ -310	-1.0%	17%	75%	\$ -430	7%	\$+200

**Impacts of the Senate Tax Plan in 2019 in South Dakota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,520	\$15,800	-\$8,000	-\$100	-0.6%	1%	66%	\$ -150	1%	\$+10
Second 20%	\$24,520 to	\$40,350	\$33,200	-\$31,800	-\$380	-1.2%	4%	92%	\$ -420	1%	\$+10
Middle 20%	\$40,350 to	\$63,320	\$52,100	-\$53,200	-\$650	-1.3%	7%	94%	\$ -690	4%	\$+70
Fourth 20%	\$63,320 to	\$103,740	\$80,200	-\$99,100	-\$1,170	-1.5%	12%	94%	\$ -1,370	5%	\$+2,140
Next 15%	\$103,740 to	\$215,610	\$140,700	-\$157,200	-\$2,450	-1.7%	20%	93%	\$ -2,710	6%	\$+1,190
Next 4%	\$215,610 to	\$539,300	\$314,000	-\$126,900	-\$7,420	-2.4%	16%	90%	\$ -8,320	10%	\$+480
Richest 1%	\$539,300 and higher	\$1,655,200		-\$317,700	-\$70,190	-4.2%	40%	96%	\$ -73,050	4%	\$+3,610
<b>ALL</b>			<b>\$88,100</b>	<b>\$ -793,900</b>	<b>\$ -1,890</b>	<b>-2.1%</b>		<b>88%</b>	<b>\$ -2,200</b>	<b>4%</b>	<b>\$+1,040</b>
Bottom 60%	Less than	\$63,320	\$33,600	\$ -93,000	\$ -380	-1.1%	12%	84%	\$ -450	2%	\$+40

**Impacts of the Senate Tax Plan in 2019 in Tennessee**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$21,440	\$13,500	-\$61,800	-\$100	-0.7%	1%	69%	\$ -140	4%	\$+20
Second 20%	\$21,440 to	\$38,430	\$30,200	-\$191,000	-\$300	-1.0%	4%	77%	\$ -390	4%	\$+50
Middle 20%	\$38,430 to	\$59,540	\$48,300	-\$360,300	-\$570	-1.2%	8%	88%	\$ -690	6%	\$+600
Fourth 20%	\$59,540 to	\$94,970	\$75,000	-\$569,100	-\$910	-1.2%	13%	85%	\$ -1,220	13%	\$+1,030
Next 15%	\$94,970 to	\$196,660	\$129,300	-\$996,700	-\$2,040	-1.6%	23%	86%	\$ -2,530	13%	\$+1,120
Next 4%	\$196,660 to	\$527,590	\$293,300	-\$808,400	-\$6,350	-2.2%	19%	87%	\$ -7,470	11%	\$+1,660
Richest 1%	\$527,590 and higher	\$1,808,300		-\$1,279,400	-\$40,190	-2.2%	30%	99%	\$ -40,510	0%	\$+29,820
<b>ALL</b>			<b>\$81,800</b>	<b>\$ -4,266,700</b>	<b>\$ -1,330</b>	<b>-1.6%</b>		<b>81%</b>	<b>\$ -1,720</b>	<b>8%</b>	<b>\$+830</b>
Bottom 60%	Less than	\$59,540	\$30,600	\$ -613,100	\$ -320	-1.0%	14%	78%	\$ -430	5%	\$+280

**Impacts of the Senate Tax Plan in 2019 in Texas**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,580	\$14,400	-\$304,500	-\$120	-0.8%	1%	73%	\$ -170	7%	\$+40
Second 20%	\$23,580 to	\$39,270	\$31,200	-\$941,500	-\$380	-1.2%	4%	89%	\$ -440	4%	\$+430
Middle 20%	\$39,270 to	\$63,130	\$50,100	-\$1,517,300	-\$600	-1.2%	7%	87%	\$ -740	8%	\$+540
Fourth 20%	\$63,130 to	\$106,930	\$82,000	-\$2,660,900	-\$1,050	-1.3%	12%	91%	\$ -1,280	8%	\$+1,310
Next 15%	\$106,930 to	\$232,000	\$148,700	-\$4,017,100	-\$2,130	-1.4%	19%	87%	\$ -2,670	12%	\$+1,540
Next 4%	\$232,000 to	\$660,980	\$347,500	-\$4,107,500	-\$8,160	-2.3%	19%	88%	\$ -9,560	11%	\$+2,190
Richest 1%	\$660,980 and higher	\$1,832,600		-\$7,802,200	-\$62,020	-3.4%	37%	92%	\$ -68,370	7%	\$+13,200
<b>ALL</b>			<b>\$89,500</b>	<b>\$ -21,351,400</b>	<b>\$ -1,690</b>	<b>-1.9%</b>		<b>85%</b>	<b>\$ -2,080</b>	<b>8%</b>	<b>\$+1,060</b>
Bottom 60%	Less than	\$63,130	\$31,900	\$ -2,763,300	\$ -370	-1.1%	13%	83%	\$ -470	6%	\$+340

**Impacts of the Senate Tax Plan in 2019 in Utah**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,110	\$16,200	-\$30,700	-\$120	-0.7%	2%	79%	\$ -160	3%	\$+280
Second 20%	\$27,110 to	\$47,210	\$38,000	-\$106,200	-\$420	-1.1%	6%	87%	\$ -520	9%	\$+420
Middle 20%	\$47,210 to	\$76,020	\$60,500	-\$157,000	-\$610	-1.0%	9%	83%	\$ -850	14%	\$+660
Fourth 20%	\$76,020 to	\$120,000	\$95,300	-\$179,500	-\$700	-0.7%	11%	73%	\$ -1,390	26%	\$+1,170
Next 15%	\$120,000 to	\$234,160	\$162,400	-\$259,700	-\$1,370	-0.8%	15%	69%	\$ -2,630	30%	\$+1,490
Next 4%	\$234,160 to	\$574,890	\$334,100	-\$316,600	-\$6,030	-1.8%	19%	79%	\$ -8,270	21%	\$+2,350
Richest 1%	\$574,890 and higher	\$1,607,600		-\$639,700	-\$49,860	-3.1%	38%	94%	\$ -53,330	4%	\$+9,010
<b>ALL</b>			<b>\$95,100</b>	<b>\$ -1,689,500</b>	<b>\$ -1,310</b>	<b>-1.4%</b>		<b>79%</b>	<b>\$ -1,890</b>	<b>16%</b>	<b>\$+1,130</b>
Bottom 60%	Less than	\$76,020	\$38,300	\$ -293,900	\$ -380	-1.0%	17%	83%	\$ -520	9%	\$+530

**Impacts of the Senate Tax Plan in 2019 in Vermont**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,140	\$14,800	-\$6,000	-\$100	-0.6%	2%	65%	\$ -150	0%	\$+140
Second 20%	\$27,140 to	\$47,210	\$38,200	-\$21,300	-\$340	-0.9%	6%	79%	\$ -440	4%	\$+220
Middle 20%	\$47,210 to	\$70,470	\$56,500	-\$48,800	-\$790	-1.4%	13%	94%	\$ -840	1%	\$+740
Fourth 20%	\$70,470 to	\$114,080	\$89,400	-\$73,500	-\$1,150	-1.3%	19%	87%	\$ -1,480	10%	\$+1,400
Next 15%	\$114,080 to	\$215,890	\$149,300	-\$77,800	-\$1,650	-1.1%	21%	80%	\$ -2,610	20%	\$+2,120
Next 4%	\$215,890 to	\$517,790	\$294,600	-\$77,500	-\$6,140	-2.1%	21%	85%	\$ -7,520	15%	\$+1,680
Richest 1%	\$517,790 and higher	\$1,166,800	\$1,166,800	-\$72,100	-\$21,910	-1.9%	19%	84%	\$ -27,410	16%	\$+7,750
<b>ALL</b>			<b>\$86,000</b>	<b>\$ -377,000</b>	<b>\$ -1,190</b>	<b>-1.4%</b>		<b>81%</b>	<b>\$ -1,620</b>	<b>7%</b>	<b>\$+1,710</b>
Bottom 60%	Less than	\$70,470	\$36,400	\$ -76,100	\$ -400	-1.1%	20%	79%	\$ -520	2%	\$+300

**Impacts of the Senate Tax Plan in 2019 in Virginia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$23,840	\$14,700	-\$67,600	-\$80	-0.6%	1%	58%	\$ -160	4%	\$+280
Second 20%	\$23,840 to	\$43,260	\$32,800	-\$277,700	-\$340	-1.0%	5%	85%	\$ -440	7%	\$+650
Middle 20%	\$43,260 to	\$71,390	\$56,200	-\$553,600	-\$670	-1.2%	11%	85%	\$ -880	13%	\$+620
Fourth 20%	\$71,390 to	\$127,030	\$95,500	-\$701,700	-\$850	-0.9%	14%	76%	\$ -1,560	24%	\$+1,400
Next 15%	\$127,030 to	\$267,900	\$177,800	-\$543,300	-\$870	-0.5%	11%	61%	\$ -2,900	39%	\$+2,240
Next 4%	\$267,900 to	\$644,150	\$381,000	-\$1,192,000	-\$7,160	-1.9%	23%	86%	\$ -8,790	14%	\$+2,710
Richest 1%	\$644,150 and higher	\$1,699,100	\$1,699,100	-\$1,741,900	-\$42,180	-2.5%	34%	94%	\$ -45,260	6%	\$+9,710
<b>ALL</b>			<b>\$97,900</b>	<b>\$ -5,077,900</b>	<b>\$ -1,210</b>	<b>-1.2%</b>		<b>74%</b>	<b>\$ -1,970</b>	<b>16%</b>	<b>\$+1,550</b>
Bottom 60%	Less than	\$71,390	\$34,600	\$ -898,900	\$ -360	-1.0%	18%	76%	\$ -530	8%	\$+580

**Impacts of the Senate Tax Plan in 2019 in Washington**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,910	\$16,400	-\$92,400	-\$130	-0.8%	1%	72%	\$ -180	2%	\$+20
Second 20%	\$27,910 to	\$49,180	\$39,200	-\$327,300	-\$450	-1.2%	5%	89%	\$ -530	6%	\$+320
Middle 20%	\$49,180 to	\$79,230	\$63,600	-\$626,400	-\$870	-1.4%	9%	87%	\$ -1,090	11%	\$+790
Fourth 20%	\$79,230 to	\$128,680	\$100,900	-\$906,700	-\$1,250	-1.2%	13%	83%	\$ -1,710	16%	\$+1,080
Next 15%	\$128,680 to	\$264,170	\$174,800	-\$1,170,400	-\$2,160	-1.2%	17%	82%	\$ -3,090	17%	\$+2,210
Next 4%	\$264,170 to	\$666,040	\$383,300	-\$1,323,600	-\$9,160	-2.4%	19%	86%	\$ -10,820	13%	\$+1,510
Richest 1%	\$666,040 and higher	\$2,094,000	\$2,094,000	-\$2,466,300	-\$67,930	-3.2%	36%	97%	\$ -70,500	3%	\$+21,290
<b>ALL</b>			<b>\$105,300</b>	<b>\$ -6,913,300</b>	<b>\$ -1,890</b>	<b>-1.8%</b>		<b>82%</b>	<b>\$ -2,450</b>	<b>10%</b>	<b>\$+1,240</b>
Bottom 60%	Less than	\$79,230	\$39,700	\$ -1,046,100	\$ -480	-1.2%	15%	83%	\$ -630	6%	\$+540

**Impacts of the Senate Tax Plan in 2019 in West Virginia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$19,820	\$10,900	-\$10,700	-\$60	-0.6%	1%	54%	\$ -110	3%	\$+10
Second 20%	\$19,820 to	\$33,770	\$26,600	-\$33,400	-\$190	-0.7%	5%	75%	\$ -260	5%	\$-150
Middle 20%	\$33,770 to	\$52,420	\$41,500	-\$62,200	-\$350	-0.8%	8%	84%	\$ -480	6%	\$+890
Fourth 20%	\$52,420 to	\$86,410	\$66,800	-\$140,500	-\$820	-1.2%	19%	90%	\$ -970	6%	\$+950
Next 15%	\$86,410 to	\$162,830	\$111,200	-\$217,100	-\$1,580	-1.4%	29%	88%	\$ -2,010	12%	\$+1,580
Next 4%	\$162,830 to	\$342,810	\$210,300	-\$104,500	-\$2,960	-1.4%	14%	82%	\$ -4,040	17%	\$+2,140
Richest 1%	\$342,810 and higher	\$742,600	\$742,600	-\$167,900	-\$18,860	-2.5%	23%	99%	\$ -19,050	0%	\$+6,180
<b>ALL</b>			<b>\$61,200</b>	<b>\$ -736,200</b>	<b>\$ -820</b>	<b>-1.3%</b>		<b>78%</b>	<b>\$ -1,140</b>	<b>6%</b>	<b>\$+1,050</b>
Bottom 60%	Less than	\$52,420	\$26,400	\$ -106,300	\$ -200	-0.8%	14%	71%	\$ -310	5%	\$+470

**Impacts of the Senate Tax Plan in 2019 in Wisconsin**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$24,150	\$16,700	-\$58,400	-\$100	-0.6%	2%	71%	\$ -150	3%	\$+20
Second 20%	\$24,150 to	\$44,950	\$33,900	-\$211,000	-\$380	-1.1%	6%	89%	\$ -440	5%	\$+230
Middle 20%	\$44,950 to	\$70,040	\$57,000	-\$419,500	-\$730	-1.3%	11%	92%	\$ -830	5%	\$+490
Fourth 20%	\$70,040 to	\$109,610	\$87,100	-\$641,700	-\$1,140	-1.3%	18%	90%	\$ -1,380	10%	\$+1,060
Next 15%	\$109,610 to	\$212,280	\$145,600	-\$601,200	-\$1,420	-1.0%	16%	75%	\$ -2,380	25%	\$+1,440
Next 4%	\$212,280 to	\$539,460	\$299,500	-\$733,700	-\$6,490	-2.2%	20%	82%	\$ -8,420	17%	\$+2,530
Richest 1%	\$539,460 and higher	\$1,835,200	\$1,835,200	-\$993,900	-\$35,200	-1.9%	27%	97%	\$ -36,640	3%	\$+13,770
<b>ALL</b>			<b>\$90,600</b>	<b>\$ -3,659,400</b>	<b>\$ -1,290</b>	<b>-1.4%</b>		<b>84%</b>	<b>\$ -1,660</b>	<b>9%</b>	<b>\$+1,140</b>
Bottom 60%	Less than	\$70,040	\$36,000	\$ -688,900	\$ -410	-1.1%	19%	84%	\$ -500	4%	\$+280

**Impacts of the Senate Tax Plan in 2019 in Wyoming**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
<b>Poorest 20%</b>	Less than	\$26,740	\$15,200	-\$3,300	-\$60	-0.4%	1%	70%	\$ -110	10%	\$+100
<b>Second 20%</b>	\$26,740 to	\$47,430	\$35,600	-\$17,800	-\$320	-0.9%	3%	89%	\$ -450	5%	\$+1,530
<b>Middle 20%</b>	\$47,430 to	\$73,870	\$60,700	-\$41,100	-\$760	-1.3%	7%	88%	\$ -930	9%	\$+640
<b>Fourth 20%</b>	\$73,870 to	\$109,270	\$90,600	-\$75,900	-\$1,360	-1.5%	13%	94%	\$ -1,480	6%	\$+380
<b>Next 15%</b>	\$109,270 to	\$193,980	\$136,100	-\$102,200	-\$2,490	-1.8%	18%	96%	\$ -2,670	4%	\$+1,370
<b>Next 4%</b>	\$193,980 to	\$506,730	\$305,300	-\$86,900	-\$7,840	-2.6%	15%	95%	\$ -8,380	5%	\$+2,760
<b>Richest 1%</b>	\$506,730 and higher	\$2,252,400	\$2,252,400	-\$235,500	-\$84,620	-3.8%	42%	99%	\$ -85,440	1%	\$+2,630
<b>ALL</b>			<b>\$95,900</b>	<b>\$ -562,700</b>	<b>\$ -2,050</b>	<b>-2.1%</b>		<b>87%</b>	<b>\$ -2,400</b>	<b>7%</b>	<b>\$+700</b>
<b>Bottom 60%</b>	Less than	\$73,870	\$37,200	\$ -62,200	\$ -380	-1.0%	11%	82%	\$ -520	8%	\$+620

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

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

### Impacts of the Senate Tax Plan in 2027 in Alabama

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$30,820	\$18,800	-\$107,100	-\$210	-1.1%	3%	82%	\$ -250	5%	\$+60	
Second 20%	\$30,820 to \$52,040	\$40,100	-\$166,600	-\$320	-0.8%	5%	71%	\$ -510	9%	\$+390	
Middle 20%	\$52,040 to \$80,090	\$64,800	-\$283,400	-\$530	-0.8%	8%	70%	\$ -870	19%	\$+420	
Fourth 20%	\$80,090 to \$124,350	\$97,700	-\$511,700	-\$1,130	-1.2%	15%	82%	\$ -1,510	13%	\$+830	
Next 15%	\$124,350 to \$258,140	\$171,300	-\$688,000	-\$1,980	-1.2%	20%	80%	\$ -2,830	19%	\$+1,560	
Next 4%	\$258,140 to \$645,950	\$355,100	-\$518,900	-\$5,740	-1.6%	15%	84%	\$ -7,340	15%	\$+2,710	
Richest 1%	\$645,950 and higher	\$1,879,100	-\$1,122,700	-\$49,370	-2.6%	33%	97%	\$ -51,740	3%	\$+27,830	
<b>ALL</b>		<b>\$97,000</b>	<b>\$ -3,398,700</b>	<b>\$ -1,350</b>	<b>-1.4%</b>		<b>77%</b>	<b>\$ -1,890</b>	<b>12%</b>	<b>\$+860</b>	
Bottom 60%	Less than \$80,090	\$41,400	\$ -557,100	\$ -300	-0.9%	16%	75%	\$ -530	11%	\$+360	

### Impacts of the Senate Tax Plan in 2027 in Alaska

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$21,250	\$14,700	-\$16,000	-\$180	-1.2%	3%	94%	\$ -200	2%	\$+260	
Second 20%	\$21,250 to \$40,720	\$32,200	-\$29,500	-\$350	-1.1%	5%	90%	\$ -400	4%	\$+260	
Middle 20%	\$40,720 to \$62,960	\$51,300	-\$37,300	-\$540	-1.1%	6%	84%	\$ -690	9%	\$+430	
Fourth 20%	\$62,960 to \$105,500	\$79,600	-\$90,700	-\$1,140	-1.4%	15%	94%	\$ -1,250	5%	\$+520	
Next 15%	\$105,500 to \$215,960	\$145,800	-\$176,100	-\$3,240	-2.2%	28%	96%	\$ -3,420	4%	\$+1,260	
Next 4%	\$215,960 to \$486,400	\$293,300	-\$67,600	-\$4,640	-1.6%	11%	97%	\$ -4,830	3%	\$+1,100	
Richest 1%	\$486,400 and higher	\$1,150,400	-\$201,500	-\$55,330	-4.8%	33%	100%	\$ -55,520	0%	\$+3,620	
<b>ALL</b>		<b>\$74,900</b>	<b>\$ -618,800</b>	<b>\$ -1,530</b>	<b>-2.0%</b>		<b>92%</b>	<b>\$ -1,690</b>	<b>4%</b>	<b>\$+520</b>	
Bottom 60%	Less than \$62,960	\$31,300	\$ -82,800	\$ -450	-1.1%	13%	90%	\$ -400	5%	\$+350	

### Impacts of the Senate Tax Plan in 2027 in Arizona

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$30,950	\$17,900	-\$137,000	-\$180	-1.0%	3%	95%	\$ -190	2%	\$+70	
Second 20%	\$30,950 to \$51,880	\$42,400	-\$205,200	-\$260	-0.6%	4%	84%	\$ -590	11%	\$+2,210	
Middle 20%	\$51,880 to \$83,220	\$67,100	-\$569,000	-\$780	-1.2%	11%	86%	\$ -990	10%	\$+740	
Fourth 20%	\$83,220 to \$134,520	\$105,900	-\$890,600	-\$1,180	-1.1%	17%	84%	\$ -1,650	15%	\$+1,340	
Next 15%	\$134,520 to \$271,610	\$184,500	-\$939,400	-\$1,910	-1.0%	18%	75%	\$ -3,270	24%	\$+2,190	
Next 4%	\$271,610 to \$617,270	\$392,000	-\$945,600	-\$6,840	-1.7%	18%	81%	\$ -8,890	19%	\$+2,060	
Richest 1%	\$617,270 and higher	\$1,768,700	-\$1,582,400	-\$47,780	-2.7%	30%	97%	\$ -49,850	3%	\$+14,540	
<b>ALL</b>		<b>\$102,200</b>	<b>\$ -5,269,400</b>	<b>\$ -1,420</b>	<b>-1.4%</b>		<b>85%</b>	<b>\$ -1,890</b>	<b>12%</b>	<b>\$+1,670</b>	
Bottom 60%	Less than \$83,220	\$42,200	\$ -911,200	\$ -290	-0.9%	17%	88%	\$ -580	8%	\$+1,400	

### Impacts of the Senate Tax Plan in 2027 in Arkansas

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$29,030	\$17,400	-\$61,600	-\$190	-1.1%	4%	84%	\$ -230	1%	\$+80	
Second 20%	\$29,030 to \$49,810	\$39,900	-\$144,900	-\$450	-1.1%	9%	81%	\$ -560	2%	\$+290	
Middle 20%	\$49,810 to \$76,980	\$62,000	-\$199,100	-\$730	-1.2%	12%	86%	\$ -880	4%	\$+640	
Fourth 20%	\$76,980 to \$123,070	\$96,500	-\$274,700	-\$880	-0.9%	17%	77%	\$ -1,420	19%	\$+1,110	
Next 15%	\$123,070 to \$247,670	\$165,100	-\$272,200	-\$1,390	-0.8%	16%	73%	\$ -2,750	25%	\$+2,470	
Next 4%	\$247,670 to \$623,280	\$375,000	-\$285,100	-\$5,150	-1.4%	17%	76%	\$ -7,630	23%	\$+2,810	
Richest 1%	\$623,280 and higher	\$1,814,800	-\$413,800	-\$34,750	-1.9%	25%	94%	\$ -37,310	6%	\$+3,310	
<b>ALL</b>		<b>\$92,200</b>	<b>\$ -1,651,500</b>	<b>\$ -1,090</b>	<b>-1.2%</b>		<b>80%</b>	<b>\$ -1,560</b>	<b>9%</b>	<b>\$+1,650</b>	
Bottom 60%	Less than \$76,980	\$38,500	\$ -405,600	\$ -330	-1.1%	25%	84%	\$ -540	2%	\$+440	

### Impacts of the Senate Tax Plan in 2027 in California

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$39,390	\$24,100	-\$1,185,800	-\$280	-1.2%	6%	92%	\$ -320	4%	\$+320	
Second 20%	\$39,390 to \$68,690	\$53,300	-\$2,592,200	-\$640	-1.2%	14%	87%	\$ -820	10%	\$+750	
Middle 20%	\$68,690 to \$109,160	\$87,200	-\$3,487,800	-\$900	-1.0%	19%	80%	\$ -1,500	18%	\$+1,690	
Fourth 20%	\$109,160 to \$186,900	\$142,500	-\$2,022,400	-\$540	-0.4%	11%	64%	\$ -2,350	35%	\$+2,710	
Next 15%	\$186,900 to \$426,990	\$266,500	-\$2,134,000	-\$810	-0.3%	11%	54%	\$ -4,630	46%	\$+3,610	
Next 4%	\$426,990 to \$1,223,690	\$648,100	-\$8,632,000	-\$11,910	-1.8%	46%	87%	\$ -14,880	13%	\$+8,440	
Richest 1%	\$1,223,690 and higher	\$3,554,500	\$1,403,200	\$8,030	0.2%	-8%	37%	\$ -79,890	63%	\$+58,900	
<b>ALL</b>		<b>\$152,500</b>	<b>\$ -18,657,500</b>	<b>\$ -960</b>	<b>-0.6%</b>		<b>77%</b>	<b>\$ -2,360</b>	<b>20%</b>	<b>\$+4,230</b>	
Bottom 60%	Less than \$109,160	\$54,000	\$ -7,265,800	\$ -460	-1.1%	39%	86%	\$ -840	10%	\$+1,230	



**Impacts of the Senate Tax Plan in 2027 in Colorado**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,220	\$19,600	-\$118,100	-\$170	-0.8%	2%	86%	\$ -200	2%	\$+420
Second 20%	\$33,220 to	\$58,060	\$44,300	-\$325,500	-\$470	-1.1%	6%	89%	\$ -600	5%	\$+1,250
Middle 20%	\$58,060 to	\$90,610	\$72,800	-\$470,500	-\$690	-0.9%	8%	78%	\$ -1,170	19%	\$+1,190
Fourth 20%	\$90,610 to	\$155,480	\$116,800	-\$778,700	-\$1,210	-1.0%	14%	78%	\$ -1,920	22%	\$+1,290
Next 15%	\$155,480 to	\$333,570	\$210,800	-\$894,000	-\$1,890	-0.9%	16%	70%	\$ -3,430	29%	\$+1,810
Next 4%	\$333,570 to	\$817,970	\$489,900	-\$1,352,700	-\$10,810	-2.2%	24%	94%	\$ -11,790	5%	\$+6,050
Richest 1%	\$817,970 and higher	\$2,011,200	\$2,011,200	-\$1,600,700	-\$52,270	-2.6%	29%	94%	\$ -56,980	6%	\$+18,780
<b>ALL</b>			<b>\$115,500</b>	<b>\$ -5,540,500</b>	<b>\$ -1,630</b>	<b>-1.4%</b>		<b>82%</b>	<b>\$ -2,260</b>	<b>14%</b>	<b>\$+1,530</b>
Bottom 60%	Less than	\$90,610	\$45,200	\$ -914,100	\$ -360	-1.0%	16%	85%	\$ -630	9%	\$+1,140

**Impacts of the Senate Tax Plan in 2027 in Connecticut**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$39,980	\$22,000	-\$55,300	-\$140	-0.6%	2%	68%	\$ -210	4%	\$+70
Second 20%	\$39,980 to	\$66,330	\$53,200	-\$144,000	-\$380	-0.7%	5%	81%	\$ -630	13%	\$+960
Middle 20%	\$66,330 to	\$113,940	\$89,000	-\$275,200	-\$740	-0.8%	10%	74%	\$ -1,460	25%	\$+1,330
Fourth 20%	\$113,940 to	\$196,920	\$146,700	-\$243,500	-\$680	-0.5%	8%	64%	\$ -2,470	36%	\$+2,540
Next 15%	\$196,920 to	\$470,660	\$280,900	-\$525,600	-\$2,090	-0.7%	18%	59%	\$ -5,390	40%	\$+2,760
Next 4%	\$470,660 to	\$1,319,990	\$702,100	-\$946,600	-\$14,240	-2.0%	33%	91%	\$ -16,410	9%	\$+7,810
Richest 1%	\$1,319,990 and higher	\$4,363,900	\$4,363,900	-\$692,400	-\$39,590	-0.9%	24%	59%	\$ -80,800	41%	\$+18,960
<b>ALL</b>			<b>\$165,300</b>	<b>\$ -2,882,400</b>	<b>\$ -1,550</b>	<b>-0.9%</b>		<b>71%</b>	<b>\$ -2,930</b>	<b>22%</b>	<b>\$+2,390</b>
Bottom 60%	Less than	\$113,940	\$54,000	\$ -474,500	\$ -330	-0.8%	16%	74%	\$ -760	14%	\$+1,090

**Impacts of the Senate Tax Plan in 2027 in Delaware**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,500	\$17,300	-\$19,400	-\$170	-1.0%	3%	77%	\$ -220	1%	\$+50
Second 20%	\$29,500 to	\$52,150	\$39,400	-\$52,600	-\$450	-1.1%	7%	90%	\$ -510	4%	\$+220
Middle 20%	\$52,150 to	\$85,530	\$66,800	-\$68,800	-\$670	-1.0%	9%	82%	\$ -1,000	16%	\$+950
Fourth 20%	\$85,530 to	\$133,420	\$104,800	-\$154,700	-\$1,390	-1.3%	21%	93%	\$ -1,560	6%	\$+1,060
Next 15%	\$133,420 to	\$289,120	\$186,000	-\$126,100	-\$1,640	-0.9%	17%	77%	\$ -2,730	23%	\$+1,950
Next 4%	\$289,120 to	\$603,010	\$406,400	-\$146,700	-\$7,570	-1.9%	20%	84%	\$ -9,490	16%	\$+2,200
Richest 1%	\$603,010 and higher	\$2,426,900	\$2,426,900	-\$157,200	-\$36,550	-1.5%	22%	87%	\$ -42,540	13%	\$+2,940
<b>ALL</b>			<b>\$104,600</b>	<b>\$ -725,400</b>	<b>\$ -1,310</b>	<b>-1.3%</b>		<b>84%</b>	<b>\$ -1,700</b>	<b>9%</b>	<b>\$+1,340</b>
Bottom 60%	Less than	\$85,530	\$40,100	\$ -140,800	\$ -360	-1.0%	19%	83%	\$ -560	7%	\$+770

**Impacts of the Senate Tax Plan in 2027 in District of Columbia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,620	\$19,400	-\$21,300	-\$210	-1.1%	3%	90%	\$ -250	4%	\$+330
Second 20%	\$36,620 to	\$66,940	\$50,000	-\$46,300	-\$590	-1.2%	7%	86%	\$ -810	11%	\$+940
Middle 20%	\$66,940 to	\$102,020	\$82,500	-\$92,500	-\$920	-1.1%	15%	82%	\$ -1,680	16%	\$+2,920
Fourth 20%	\$102,020 to	\$175,030	\$135,600	\$30,300	\$370	0.3%	-5%	42%	\$ -2,500	58%	\$+2,460
Next 15%	\$175,030 to	\$438,070	\$266,900	-\$32,500	-\$550	-0.2%	5%	47%	\$ -4,730	53%	\$+3,180
Next 4%	\$438,070 to	\$1,373,450	\$696,000	-\$221,900	-\$13,560	-1.9%	35%	86%	\$ -17,300	14%	\$+9,400
Richest 1%	\$1,373,450 and higher	\$3,816,000	\$3,816,000	-\$250,100	-\$59,050	-1.5%	39%	88%	\$ -74,850	6%	\$+105,500
<b>ALL</b>			<b>\$153,800</b>	<b>\$ -634,100</b>	<b>\$ -1,420</b>	<b>-0.9%</b>		<b>73%</b>	<b>\$ -2,940</b>	<b>25%</b>	<b>\$+2,920</b>
Bottom 60%	Less than	\$102,020	\$50,500	\$ -160,100	\$ -410	-1.1%	25%	86%	\$ -890	10%	\$+1,950

**Impacts of the Senate Tax Plan in 2027 in Florida**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$29,270	\$18,600	-\$551,200	-\$190	-1.0%	2%	84%	\$ -240	4%	\$+110
Second 20%	\$29,270 to	\$48,100	\$38,400	-\$1,060,400	-\$380	-1.0%	4%	88%	\$ -480	5%	\$+750
Middle 20%	\$48,100 to	\$78,500	\$61,600	-\$1,735,800	-\$650	-1.1%	6%	89%	\$ -810	8%	\$+840
Fourth 20%	\$78,500 to	\$132,980	\$102,200	-\$3,149,800	-\$1,230	-1.2%	11%	86%	\$ -1,610	12%	\$+1,350
Next 15%	\$132,980 to	\$306,580	\$193,300	-\$4,801,700	-\$2,660	-1.4%	17%	84%	\$ -3,490	15%	\$+1,930
Next 4%	\$306,580 to	\$901,670	\$477,100	-\$5,967,600	-\$12,530	-2.6%	21%	93%	\$ -13,630	6%	\$+2,740
Richest 1%	\$901,670 and higher	\$3,689,700	\$3,689,700	-\$11,175,200	-\$88,990	-2.4%	39%	98%	\$ -93,480	2%	\$+9,030
<b>ALL</b>			<b>\$121,800</b>	<b>\$ -28,442,600</b>	<b>\$ -2,130</b>	<b>-1.8%</b>		<b>86%</b>	<b>\$ -2,610</b>	<b>8%</b>	<b>\$+1,460</b>
Bottom 60%	Less than	\$78,500	\$39,100	\$ -3,347,400	\$ -300	-1.0%	12%	87%	\$ -510	6%	\$+620

**Impacts of the Senate Tax Plan in 2027 in Georgia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,840	\$20,500	-\$281,500	-\$240	-1.2%	4%	88%	\$ -280	4%	\$+160
Second 20%	\$33,840 to	\$54,810	\$43,700	-\$517,400	-\$440	-1.0%	7%	82%	\$ -590	9%	\$+450
Middle 20%	\$54,810 to	\$88,450	\$68,600	-\$488,700	-\$470	-0.7%	6%	66%	\$ -1,010	28%	\$+720
Fourth 20%	\$88,450 to	\$145,690	\$111,300	-\$936,100	-\$870	-0.8%	12%	71%	\$ -1,730	27%	\$+1,320
Next 15%	\$145,690 to	\$323,100	\$204,500	-\$861,800	-\$1,110	-0.5%	11%	63%	\$ -2,990	36%	\$+2,140
Next 4%	\$323,100 to	\$752,190	\$467,200	-\$1,655,200	-\$8,420	-1.8%	21%	87%	\$ -10,270	13%	\$+3,550
Richest 1%	\$752,190 and higher	\$2,711,500	\$2,711,500	-\$3,056,900	-\$60,470	-2.2%	39%	96%	\$ -63,410	4%	\$+19,720
<b>ALL</b>			<b>\$118,600</b>	<b>\$ -7,798,000</b>	<b>\$ -1,420</b>	<b>-1.2%</b>		<b>76%</b>	<b>\$ -2,200</b>	<b>19%</b>	<b>\$+1,320</b>
Bottom 60%	Less than	\$88,450	\$43,400	\$ -1,287,600	\$ -310	-0.9%	17%	79%	\$ -580	13%	\$+600

**Impacts of the Senate Tax Plan in 2027 in Hawaii**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,300	\$21,600	-\$35,400	-\$200	-0.9%	3%	80%	\$ -280	4%	\$+460
Second 20%	\$38,300 to	\$65,280	\$51,200	-\$97,400	-\$600	-1.2%	9%	86%	\$ -740	6%	\$+650
Middle 20%	\$65,280 to	\$98,540	\$79,400	-\$125,200	-\$900	-1.1%	11%	78%	\$ -1,450	19%	\$+1,170
Fourth 20%	\$98,540 to	\$168,940	\$130,800	-\$224,900	-\$1,440	-1.1%	20%	76%	\$ -2,450	24%	\$+1,740
Next 15%	\$168,940 to	\$345,210	\$233,300	-\$177,300	-\$1,690	-0.7%	16%	64%	\$ -4,160	36%	\$+2,660
Next 4%	\$345,210 to	\$759,520	\$499,300	-\$211,500	-\$8,420	-1.7%	19%	85%	\$ -10,900	14%	\$+6,250
Richest 1%	\$759,520 and higher	\$1,925,000	\$1,925,000	-\$225,300	-\$33,360	-1.7%	21%	90%	\$ -37,860	10%	\$+9,290
<b>ALL</b>			<b>\$120,800</b>	<b>\$ -1,097,000</b>	<b>\$ -1,420</b>	<b>-1.2%</b>		<b>78%</b>	<b>\$ -2,220</b>	<b>16%</b>	<b>\$+1,910</b>
Bottom 60%	Less than	\$98,540	\$48,700	\$ -258,000	\$ -360	-1.1%	24%	81%	\$ -780	9%	\$+940

**Impacts of the Senate Tax Plan in 2027 in Idaho**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,440	\$15,400	-\$37,300	-\$180	-1.2%	3%	92%	\$ -200	3%	\$+40
Second 20%	\$26,440 to	\$52,220	\$40,400	-\$78,400	-\$360	-0.9%	6%	84%	\$ -460	6%	\$+520
Middle 20%	\$52,220 to	\$79,790	\$65,100	-\$135,300	-\$740	-1.1%	11%	86%	\$ -910	9%	\$+470
Fourth 20%	\$79,790 to	\$114,400	\$95,300	-\$198,500	-\$1,140	-1.2%	16%	85%	\$ -1,480	14%	\$+890
Next 15%	\$114,400 to	\$222,560	\$153,000	-\$246,000	-\$1,830	-1.2%	20%	82%	\$ -2,550	17%	\$+1,500
Next 4%	\$222,560 to	\$575,000	\$334,300	-\$187,500	-\$5,680	-1.7%	15%	76%	\$ -8,260	23%	\$+2,680
Richest 1%	\$575,000 and higher	\$1,676,400	\$1,676,400	-\$329,900	-\$37,170	-2.2%	27%	95%	\$ -39,910	5%	\$+19,050
<b>ALL</b>			<b>\$90,000</b>	<b>\$ -1,213,100</b>	<b>\$ -1,250</b>	<b>-1.4%</b>		<b>85%</b>	<b>\$ -1,590</b>	<b>9%</b>	<b>\$+1,100</b>
Bottom 60%	Less than	\$79,790	\$39,600	\$ -251,000	\$ -340	-1.0%	21%	87%	\$ -500	6%	\$+410

**Impacts of the Senate Tax Plan in 2027 in Illinois**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,500	\$21,800	-\$319,000	-\$240	-1.1%	3%	90%	\$ -270	1%	\$+190
Second 20%	\$36,500 to	\$65,760	\$50,600	-\$701,300	-\$550	-1.1%	7%	83%	\$ -750	10%	\$+690
Middle 20%	\$65,760 to	\$102,990	\$83,100	-\$1,147,900	-\$970	-1.2%	12%	84%	\$ -1,390	14%	\$+1,400
Fourth 20%	\$102,990 to	\$170,450	\$130,900	-\$1,504,500	-\$1,280	-1.0%	15%	76%	\$ -2,200	23%	\$+1,710
Next 15%	\$170,450 to	\$355,880	\$234,100	-\$1,246,800	-\$1,450	-0.6%	13%	64%	\$ -3,750	36%	\$+2,610
Next 4%	\$355,880 to	\$887,910	\$551,700	-\$2,444,400	-\$11,420	-2.1%	25%	91%	\$ -13,100	9%	\$+5,650
Richest 1%	\$887,910 and higher	\$3,583,600	\$3,583,600	-\$2,608,400	-\$46,660	-1.3%	26%	81%	\$ -59,270	19%	\$+6,070
<b>ALL</b>			<b>\$141,000</b>	<b>\$ -9,973,300</b>	<b>\$ -1,630</b>	<b>-1.2%</b>		<b>81%</b>	<b>\$ -2,370</b>	<b>15%</b>	<b>\$+1,920</b>
Bottom 60%	Less than	\$102,990	\$50,600	\$ -2,168,200	\$ -420	-1.1%	22%	86%	\$ -760	8%	\$+1,030

**Impacts of the Senate Tax Plan in 2027 in Indiana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$36,160	\$20,700	-\$155,200	-\$210	-1.0%	3%	94%	\$ -230	1%	\$+130
Second 20%	\$36,160 to	\$63,460	\$49,500	-\$371,900	-\$530	-1.1%	6%	88%	\$ -650	4%	\$+820
Middle 20%	\$63,460 to	\$95,590	\$78,400	-\$679,900	-\$950	-1.2%	12%	89%	\$ -1,120	7%	\$+640
Fourth 20%	\$95,590 to	\$146,130	\$117,700	-\$1,023,300	-\$1,580	-1.3%	18%	89%	\$ -1,920	10%	\$+1,260
Next 15%	\$146,130 to	\$283,650	\$196,000	-\$1,082,400	-\$2,320	-1.2%	19%	82%	\$ -3,300	18%	\$+2,020
Next 4%	\$283,650 to	\$714,660	\$417,600	-\$1,002,700	-\$8,350	-2.0%	17%	88%	\$ -9,810	12%	\$+2,640
Richest 1%	\$714,660 and higher	\$2,202,800	\$2,202,800	-\$1,429,900	-\$47,690	-2.2%	25%	97%	\$ -49,940	3%	\$+24,500
<b>ALL</b>			<b>\$113,500</b>	<b>\$ -5,745,600</b>	<b>\$ -1,670</b>	<b>-1.5%</b>		<b>89%</b>	<b>\$ -2,010</b>	<b>7%</b>	<b>\$+1,460</b>
Bottom 60%	Less than	\$95,590	\$49,300	\$ -1,207,000	\$ -380	-1.1%	21%	90%	\$ -650	4%	\$+660

**Impacts of the Senate Tax Plan in 2027 in Iowa**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,580	\$18,800	-\$59,100	-\$160	-0.9%	3%	88%	\$ -190	0%	\$+40
Second 20%	\$33,580 to	\$59,300	\$46,700	-\$190,200	-\$550	-1.2%	9%	91%	\$ -610	3%	\$+280
Middle 20%	\$59,300 to	\$87,080	\$72,400	-\$243,900	-\$760	-1.0%	11%	85%	\$ -970	13%	\$+520
Fourth 20%	\$87,080 to	\$138,880	\$110,800	-\$456,700	-\$1,400	-1.3%	21%	90%	\$ -1,690	9%	\$+1,360
Next 15%	\$138,880 to	\$275,620	\$180,100	-\$463,100	-\$2,100	-1.2%	22%	80%	\$ -3,020	19%	\$+1,660
Next 4%	\$275,620 to	\$570,990	\$348,800	-\$211,700	-\$3,740	-1.1%	10%	53%	\$ -7,940	47%	\$+930
Richest 1%	\$570,990 and higher	\$1,463,100		-\$517,500	-\$36,450	-2.5%	24%	98%	\$ -37,600	2%	\$+20,120
<b>ALL</b>		<b>\$97,900</b>		<b>\$ -2,142,300</b>	<b>\$ -1,290</b>	<b>-1.3%</b>		<b>86%</b>	<b>\$ -1,610</b>	<b>9%</b>	<b>\$+1,080</b>
Bottom 60%	Less than	\$87,080	\$44,900	\$ -493,200	\$ -410	-1.1%	23%	88%	\$ -570	5%	\$+460

**Impacts of the Senate Tax Plan in 2027 in Kansas**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$35,610	\$19,600	-\$53,200	-\$170	-0.9%	2%	83%	\$ -210	5%	\$+50
Second 20%	\$35,610 to	\$60,790	\$49,300	-\$159,300	-\$510	-1.0%	6%	89%	\$ -580	3%	\$+360
Middle 20%	\$60,790 to	\$93,970	\$77,500	-\$268,400	-\$980	-1.3%	10%	90%	\$ -1,190	8%	\$+1,170
Fourth 20%	\$93,970 to	\$147,500	\$117,100	-\$447,300	-\$1,670	-1.4%	17%	91%	\$ -1,920	8%	\$+1,090
Next 15%	\$147,500 to	\$278,870	\$192,100	-\$464,800	-\$2,350	-1.2%	18%	80%	\$ -3,390	19%	\$+1,990
Next 4%	\$278,870 to	\$700,220	\$410,800	-\$466,800	-\$8,940	-2.2%	18%	85%	\$ -10,910	15%	\$+2,250
Richest 1%	\$700,220 and higher	\$2,306,800		-\$703,900	-\$56,430	-2.4%	27%	98%	\$ -58,270	2%	\$+57,210
<b>ALL</b>		<b>\$113,300</b>		<b>\$ -2,563,900</b>	<b>\$ -1,790</b>	<b>-1.6%</b>		<b>87%</b>	<b>\$ -2,180</b>	<b>8%</b>	<b>\$+1,350</b>
Bottom 60%	Less than	\$93,970	\$47,700	\$ -480,900	\$ -400	-1.1%	19%	87%	\$ -650	5%	\$+620

**Impacts of the Senate Tax Plan in 2027 in Kentucky**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$27,310	\$16,200	-\$70,900	-\$140	-0.9%	3%	82%	\$ -170	1%	\$+100
Second 20%	\$27,310 to	\$49,440	\$38,500	-\$189,700	-\$410	-1.1%	7%	81%	\$ -530	6%	\$+400
Middle 20%	\$49,440 to	\$74,540	\$60,900	-\$269,700	-\$620	-1.0%	10%	82%	\$ -860	10%	\$+850
Fourth 20%	\$74,540 to	\$120,460	\$94,800	-\$428,400	-\$950	-1.0%	17%	84%	\$ -1,310	11%	\$+1,260
Next 15%	\$120,460 to	\$226,410	\$158,100	-\$509,200	-\$1,680	-1.1%	20%	80%	\$ -2,590	19%	\$+1,940
Next 4%	\$226,410 to	\$547,480	\$327,300	-\$489,700	-\$5,950	-1.8%	19%	79%	\$ -8,210	20%	\$+2,790
Richest 1%	\$547,480 and higher	\$1,559,000		-\$618,000	-\$31,520	-2.0%	24%	90%	\$ -36,240	10%	\$+10,060
<b>ALL</b>		<b>\$88,300</b>		<b>\$ -2,575,700</b>	<b>\$ -1,140</b>	<b>-1.3%</b>		<b>82%</b>	<b>\$ -1,550</b>	<b>9%</b>	<b>\$+1,440</b>
Bottom 60%	Less than	\$74,540	\$37,500	\$ -530,300	\$ -290	-1.0%	21%	82%	\$ -510	5%	\$+630

**Impacts of the Senate Tax Plan in 2027 in Louisiana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,920	\$14,200	-\$61,000	-\$130	-0.9%	2%	88%	\$ -150	4%	\$+170
Second 20%	\$22,920 to	\$45,990	\$34,200	-\$163,700	-\$340	-1.0%	6%	81%	\$ -430	6%	\$+220
Middle 20%	\$45,990 to	\$67,110	\$56,700	-\$240,100	-\$520	-0.9%	8%	83%	\$ -730	11%	\$+770
Fourth 20%	\$67,110 to	\$112,730	\$86,600	-\$394,100	-\$900	-1.0%	13%	81%	\$ -1,310	15%	\$+1,040
Next 15%	\$112,730 to	\$224,070	\$151,900	-\$610,700	-\$2,060	-1.4%	21%	87%	\$ -2,690	12%	\$+2,390
Next 4%	\$224,070 to	\$562,600	\$317,100	-\$488,100	-\$5,730	-1.8%	17%	82%	\$ -7,630	18%	\$+2,790
Richest 1%	\$562,600 and higher	\$1,353,500		-\$996,900	-\$50,560	-3.7%	34%	92%	\$ -55,710	8%	\$+7,320
<b>ALL</b>		<b>\$80,500</b>		<b>\$ -2,954,700</b>	<b>\$ -1,280</b>	<b>-1.6%</b>		<b>84%</b>	<b>\$ -1,650</b>	<b>9%</b>	<b>\$+1,170</b>
Bottom 60%	Less than	\$67,110	\$34,700	\$ -464,800	\$ -280	-0.9%	16%	84%	\$ -420	7%	\$+490

**Impacts of the Senate Tax Plan in 2027 in Maine**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$34,830	\$19,800	-\$31,700	-\$200	-1.0%	3%	82%	\$ -270	6%	\$+300
Second 20%	\$34,830 to	\$59,650	\$47,400	-\$68,900	-\$480	-1.0%	7%	79%	\$ -650	6%	\$+490
Middle 20%	\$59,650 to	\$93,340	\$74,100	-\$133,800	-\$850	-1.1%	14%	80%	\$ -1,180	9%	\$+1,010
Fourth 20%	\$93,340 to	\$147,140	\$116,600	-\$168,800	-\$1,190	-1.0%	18%	83%	\$ -1,720	13%	\$+1,840
Next 15%	\$147,140 to	\$277,340	\$194,700	-\$198,400	-\$1,980	-1.0%	21%	76%	\$ -3,300	24%	\$+2,210
Next 4%	\$277,340 to	\$670,470	\$410,400	-\$185,600	-\$7,260	-1.8%	19%	80%	\$ -9,700	19%	\$+2,730
Richest 1%	\$670,470 and higher	\$1,755,700		-\$165,200	-\$26,850	-1.5%	17%	92%	\$ -30,020	8%	\$+10,770
<b>ALL</b>		<b>\$106,700</b>		<b>\$ -952,500</b>	<b>\$ -1,290</b>	<b>-1.2%</b>		<b>80%</b>	<b>\$ -1,820</b>	<b>11%</b>	<b>\$+1,580</b>
Bottom 60%	Less than	\$93,340	\$47,000	\$ -234,400	\$ -340	-1.1%	25%	80%	\$ -690	7%	\$+650

**Impacts of the Senate Tax Plan in 2027 in Maryland**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,690	\$21,000	-\$158,400	-\$220	-1.1%	5%	87%	\$ -260	1%	\$+160
Second 20%	\$38,690 to	\$67,900	\$53,100	-\$252,600	-\$370	-0.7%	8%	71%	\$ -780	23%	\$+780
Middle 20%	\$67,900 to	\$106,430	\$84,900	-\$340,800	-\$530	-0.6%	11%	70%	\$ -1,340	28%	\$+1,450
Fourth 20%	\$106,430 to	\$180,230	\$139,200	-\$187,400	-\$290	-0.2%	6%	59%	\$ -2,050	40%	\$+2,290
Next 15%	\$180,230 to	\$368,700	\$249,600	\$204,200	\$460	0.2%	-7%	40%	\$ -3,980	60%	\$+3,410
Next 4%	\$368,700 to	\$910,710	\$547,100	-\$1,296,700	-\$10,980	-2.0%	41%	93%	\$ -12,450	7%	\$+7,360
Richest 1%	\$910,710 and higher	\$2,545,500		-\$1,108,500	-\$40,860	-1.6%	35%	98%	\$ -42,740	2%	\$+47,570
<b>ALL</b>			<b>\$133,900</b>	<b>\$ -3,140,500</b>	<b>\$ -950</b>	<b>-0.7%</b>		<b>69%</b>	<b>\$ -2,270</b>	<b>27%</b>	<b>\$+2,240</b>
Bottom 60%	Less than	\$106,430	\$52,000	\$ -751,800	\$ -290	-0.7%	24%	76%	\$ -740	17%	\$+1,110

**Impacts of the Senate Tax Plan in 2027 in Massachusetts**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,290	\$22,800	-\$131,800	-\$160	-0.7%	2%	75%	\$ -220	2%	\$+260
Second 20%	\$38,290 to	\$70,430	\$53,600	-\$465,700	-\$580	-1.1%	6%	78%	\$ -830	11%	\$+630
Middle 20%	\$70,430 to	\$119,580	\$93,900	-\$940,800	-\$1,210	-1.3%	12%	86%	\$ -1,590	12%	\$+1,330
Fourth 20%	\$119,580 to	\$206,160	\$155,800	-\$789,100	-\$1,060	-0.7%	10%	66%	\$ -2,590	34%	\$+1,870
Next 15%	\$206,160 to	\$454,840	\$287,500	-\$1,084,200	-\$2,070	-0.7%	14%	63%	\$ -4,900	37%	\$+2,790
Next 4%	\$454,840 to	\$1,209,880	\$682,000	-\$1,950,000	-\$14,140	-2.1%	25%	92%	\$ -16,380	8%	\$+10,530
Richest 1%	\$1,209,880 and higher	\$3,906,500		-\$2,413,800	-\$67,540	-1.7%	31%	99%	\$ -68,870	1%	\$+86,980
<b>ALL</b>			<b>\$163,700</b>	<b>\$ -7,776,000</b>	<b>\$ -2,010</b>	<b>-1.2%</b>		<b>75%</b>	<b>\$ -3,130</b>	<b>17%</b>	<b>\$+2,040</b>
Bottom 60%	Less than	\$119,580	\$56,200	\$ -1,538,300	\$ -450	-1.1%	20%	79%	\$ -900	8%	\$+910

**Impacts of the Senate Tax Plan in 2027 in Michigan**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$34,160	\$19,900	-\$199,600	-\$190	-0.9%	2%	86%	\$ -220	2%	\$+150
Second 20%	\$34,160 to	\$63,390	\$48,000	-\$512,600	-\$480	-1.0%	6%	83%	\$ -620	6%	\$+560
Middle 20%	\$63,390 to	\$99,770	\$79,700	-\$924,300	-\$910	-1.1%	11%	87%	\$ -1,150	9%	\$+930
Fourth 20%	\$99,770 to	\$159,850	\$125,000	-\$1,446,300	-\$1,440	-1.2%	17%	85%	\$ -1,970	15%	\$+1,620
Next 15%	\$159,850 to	\$310,810	\$209,700	-\$1,134,800	-\$1,660	-0.8%	14%	74%	\$ -3,010	26%	\$+2,130
Next 4%	\$310,810 to	\$698,540	\$449,600	-\$1,546,200	-\$8,750	-1.9%	19%	86%	\$ -10,590	14%	\$+2,470
Richest 1%	\$698,540 and higher	\$2,235,300		-\$2,544,000	-\$57,030	-2.6%	31%	97%	\$ -62,010	2%	\$+138,410
<b>ALL</b>			<b>\$116,300</b>	<b>\$ -8,308,400</b>	<b>\$ -1,610</b>	<b>-1.4%</b>		<b>83%</b>	<b>\$ -2,150</b>	<b>10%</b>	<b>\$+1,810</b>
Bottom 60%	Less than	\$99,770	\$48,600	\$ -1,636,500	\$ -360	-1.1%	20%	86%	\$ -650	6%	\$+720

**Impacts of the Senate Tax Plan in 2027 in Minnesota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$37,600	\$20,900	-\$124,700	-\$190	-0.9%	3%	91%	\$ -210	1%	\$+170
Second 20%	\$37,600 to	\$63,320	\$50,500	-\$333,400	-\$540	-1.1%	9%	88%	\$ -710	8%	\$+1,070
Middle 20%	\$63,320 to	\$99,710	\$80,000	-\$436,600	-\$720	-0.9%	11%	79%	\$ -1,170	19%	\$+1,100
Fourth 20%	\$99,710 to	\$153,800	\$123,600	-\$706,500	-\$1,200	-1.0%	18%	82%	\$ -1,850	18%	\$+1,760
Next 15%	\$153,800 to	\$316,870	\$209,900	-\$439,800	-\$1,050	-0.5%	11%	61%	\$ -3,010	38%	\$+2,070
Next 4%	\$316,870 to	\$798,030	\$485,700	-\$1,030,000	-\$10,190	-2.1%	27%	88%	\$ -12,120	12%	\$+4,460
Richest 1%	\$798,030 and higher	\$2,970,400		-\$796,800	-\$27,140	-0.9%	21%	95%	\$ -29,710	5%	\$+23,310
<b>ALL</b>			<b>\$128,100</b>	<b>\$ -3,867,800</b>	<b>\$ -1,270</b>	<b>-1.0%</b>		<b>82%</b>	<b>\$ -1,860</b>	<b>15%</b>	<b>\$+1,740</b>
Bottom 60%	Less than	\$99,710	\$49,700	\$ -894,700	\$ -400	-1.0%	23%	86%	\$ -660	9%	\$+1,060

**Impacts of the Senate Tax Plan in 2027 in Mississippi**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$25,380	\$16,600	-\$73,900	-\$230	-1.4%	5%	87%	\$ -270	4%	\$+90
Second 20%	\$25,380 to	\$45,570	\$34,900	-\$85,800	-\$290	-0.8%	5%	74%	\$ -430	9%	\$+300
Middle 20%	\$45,570 to	\$73,050	\$58,600	-\$171,400	-\$590	-1.0%	11%	79%	\$ -850	8%	\$+970
Fourth 20%	\$73,050 to	\$122,710	\$95,600	-\$229,400	-\$810	-0.8%	14%	78%	\$ -1,460	16%	\$+2,020
Next 15%	\$122,710 to	\$246,100	\$167,200	-\$374,900	-\$1,820	-1.1%	23%	82%	\$ -2,620	17%	\$+2,010
Next 4%	\$246,100 to	\$517,490	\$321,300	-\$263,100	-\$5,500	-1.7%	16%	77%	\$ -7,690	22%	\$+1,810
Richest 1%	\$517,490 and higher	\$1,489,700		-\$411,400	-\$29,240	-2.0%	26%	93%	\$ -34,690	7%	\$+48,310
<b>ALL</b>			<b>\$88,400</b>	<b>\$ -1,610,000</b>	<b>\$ -1,090</b>	<b>-1.2%</b>		<b>79%</b>	<b>\$ -1,590</b>	<b>10%</b>	<b>\$+1,670</b>
Bottom 60%	Less than	\$73,050	\$36,000	\$ -331,100	\$ -250	-1.0%	21%	80%	\$ -500	7%	\$+520

**Impacts of the Senate Tax Plan in 2027 in Missouri**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$19,000	-\$127,200	-\$180	-0.9%	3%	83%	\$ -220	1%	\$+110
Second 20%	\$32,290 to	\$55,790	\$43,300	-\$257,300	-\$400	-0.9%	5%	80%	\$ -560	5%	\$+870
Middle 20%	\$55,790 to	\$87,110	\$71,000	-\$512,300	-\$780	-1.1%	11%	86%	\$ -990	10%	\$+720
Fourth 20%	\$87,110 to	\$141,380	\$110,800	-\$826,900	-\$1,380	-1.2%	18%	86%	\$ -1,870	13%	\$+1,720
Next 15%	\$141,380 to	\$276,350	\$191,600	-\$830,200	-\$1,840	-1.0%	18%	77%	\$ -2,980	22%	\$+2,010
Next 4%	\$276,350 to	\$668,930	\$402,800	-\$879,900	-\$7,970	-2.0%	19%	85%	\$ -9,820	14%	\$+2,570
Richest 1%	\$668,930 and higher		\$2,106,100	-\$1,245,500	-\$41,440	-2.0%	27%	88%	\$ -48,420	12%	\$+8,240
<b>ALL</b>			<b>\$107,700</b>	<b>\$ -4,679,700</b>	<b>\$ -1,450</b>	<b>-1.3%</b>		<b>82%</b>	<b>\$ -1,940</b>	<b>9%</b>	<b>\$+1,580</b>
Bottom 60%	Less than	\$87,110	\$43,800	\$ -896,800	\$ -310	-1.0%	19%	83%	\$ -580	5%	\$+730

**Impacts of the Senate Tax Plan in 2027 in Montana**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$13,600	-\$12,800	-\$100	-0.8%	2%	87%	\$ -120	0%	\$+30
Second 20%	\$24,540 to	\$42,900	\$34,700	-\$42,100	-\$320	-0.9%	5%	81%	\$ -400	6%	\$+130
Middle 20%	\$42,900 to	\$69,860	\$55,900	-\$52,000	-\$430	-0.8%	7%	86%	\$ -650	11%	\$+1,220
Fourth 20%	\$69,860 to	\$115,020	\$91,100	-\$119,700	-\$1,060	-1.2%	15%	85%	\$ -1,420	13%	\$+1,090
Next 15%	\$115,020 to	\$220,840	\$151,800	-\$150,100	-\$1,740	-1.1%	19%	82%	\$ -2,500	18%	\$+1,720
Next 4%	\$220,840 to	\$552,260	\$333,400	-\$163,600	-\$7,330	-2.2%	21%	82%	\$ -9,360	16%	\$+2,320
Richest 1%	\$552,260 and higher		\$1,842,500	-\$242,100	-\$42,730	-2.3%	31%	92%	\$ -48,180	8%	\$+22,060
<b>ALL</b>				<b>\$ -782,500</b>	<b>\$ -1,280</b>	<b>-1.4%</b>		<b>84%</b>	<b>\$ -1,670</b>	<b>9%</b>	<b>\$+1,410</b>
Bottom 60%	Less than	\$69,860	\$34,600	\$ -106,900	\$ -240	-0.8%	14%	85%	\$ -390	5%	\$+820

**Impacts of the Senate Tax Plan in 2027 in Nebraska**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$18,900	-\$39,400	-\$190	-1.0%	3%	91%	\$ -210	2%	\$+150
Second 20%	\$34,480 to	\$57,390	\$45,400	-\$134,800	-\$620	-1.4%	9%	92%	\$ -690	3%	\$+500
Middle 20%	\$57,390 to	\$89,770	\$72,500	-\$182,000	-\$880	-1.2%	12%	90%	\$ -1,090	6%	\$+1,680
Fourth 20%	\$89,770 to	\$136,640	\$108,400	-\$248,800	-\$1,300	-1.2%	17%	84%	\$ -1,730	15%	\$+980
Next 15%	\$136,640 to	\$267,360	\$178,800	-\$301,800	-\$2,040	-1.1%	20%	78%	\$ -3,120	21%	\$+1,880
Next 4%	\$267,360 to	\$710,390	\$381,700	-\$222,300	-\$6,030	-1.6%	15%	75%	\$ -9,350	25%	\$+3,800
Richest 1%	\$710,390 and higher		\$1,941,400	-\$373,100	-\$44,780	-2.3%	25%	95%	\$ -48,870	5%	\$+33,250
<b>ALL</b>			<b>\$103,800</b>	<b>\$ -1,502,300</b>	<b>\$ -1,470</b>	<b>-1.4%</b>		<b>87%</b>	<b>\$ -1,860</b>	<b>9%</b>	<b>\$+1,730</b>
Bottom 60%	Less than	\$89,770	\$45,400	\$ -356,200	\$ -470	-1.2%	24%	91%	\$ -660	4%	\$+1,090

**Impacts of the Senate Tax Plan in 2027 in Nevada**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$21,700	-\$77,200	-\$210	-1.0%	2%	99%	\$ -210	1%	\$+540
Second 20%	\$32,660 to	\$59,650	\$46,500	-\$241,500	-\$650	-1.4%	6%	91%	\$ -740	8%	\$+270
Middle 20%	\$59,650 to	\$96,810	\$77,100	-\$329,600	-\$1,020	-1.3%	8%	94%	\$ -1,170	5%	\$+1,290
Fourth 20%	\$96,810 to	\$153,770	\$120,900	-\$510,100	-\$1,480	-1.2%	12%	80%	\$ -2,020	19%	\$+720
Next 15%	\$153,770 to	\$304,470	\$209,800	-\$639,300	-\$2,700	-1.3%	15%	84%	\$ -3,530	15%	\$+1,820
Next 4%	\$304,470 to	\$889,960	\$476,200	-\$669,800	-\$10,520	-2.2%	16%	90%	\$ -11,950	10%	\$+2,220
Richest 1%	\$889,960 and higher		\$3,843,500	-\$1,679,700	-\$109,140	-2.8%	40%	99%	\$ -110,110	1%	\$+58,660
<b>ALL</b>			<b>\$131,600</b>	<b>\$ -4,147,500</b>	<b>\$ -2,360</b>	<b>-1.8%</b>		<b>90%</b>	<b>\$ -2,730</b>	<b>9%</b>	<b>\$+1,030</b>
Bottom 60%	Less than	\$96,810	\$47,100	\$ -648,300	\$ -420	-1.3%	16%	94%	\$ -670	5%	\$+630

**Impacts of the Senate Tax Plan in 2027 in New Hampshire**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than		\$31,700	-\$67,300	-\$410	-1.3%	4%	92%	\$ -450	5%	\$+210
Second 20%	\$48,940 to	\$79,620	\$64,900	-\$116,200	-\$770	-1.2%	7%	86%	\$ -990	10%	\$+800
Middle 20%	\$79,620 to	\$127,190	\$102,700	-\$143,500	-\$1,040	-1.0%	9%	81%	\$ -1,630	17%	\$+1,670
Fourth 20%	\$127,190 to	\$204,530	\$157,100	-\$253,700	-\$1,720	-1.1%	16%	78%	\$ -2,700	22%	\$+1,740
Next 15%	\$204,530 to	\$400,480	\$268,700	-\$311,100	-\$3,030	-1.1%	20%	73%	\$ -4,900	27%	\$+2,120
Next 4%	\$400,480 to	\$854,970	\$555,700	-\$344,400	-\$12,960	-2.3%	22%	97%	\$ -13,610	3%	\$+6,810
Richest 1%	\$854,970 and higher		\$2,554,300	-\$353,400	-\$60,370	-2.4%	22%	95%	\$ -64,350	5%	\$+14,060
<b>ALL</b>			<b>\$147,400</b>	<b>\$ -1,589,800</b>	<b>\$ -2,140</b>	<b>-1.5%</b>		<b>84%</b>	<b>\$ -2,840</b>	<b>14%</b>	<b>\$+1,650</b>
Bottom 60%	Less than	\$127,190	\$64,200	\$ -327,000	\$ -520	-1.1%	21%	87%	\$ -960	10%	\$+1,130

**Impacts of the Senate Tax Plan in 2027 in New Jersey**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$36,900	\$21,600	-\$170,600	-\$170	-0.8%	3%	78%	\$ -250	9%	\$+200	
Second 20%	\$36,900 to \$68,330	\$51,600	-\$503,800	-\$530	-1.0%	10%	79%	\$ -760	13%	\$+510	
Middle 20%	\$68,330 to \$111,120	\$87,500	-\$786,500	-\$820	-0.9%	15%	79%	\$ -1,380	19%	\$+1,400	
Fourth 20%	\$111,120 to \$188,540	\$145,300	-\$407,700	-\$470	-0.3%	8%	61%	\$ -2,210	39%	\$+2,270	
Next 15%	\$188,540 to \$440,220	\$266,700	-\$718,600	-\$1,160	-0.4%	14%	55%	\$ -4,720	45%	\$+3,100	
Next 4%	\$440,220 to \$1,412,880	\$659,300	-\$2,275,900	-\$13,290	-2.0%	44%	93%	\$ -14,790	6%	\$+8,290	
Richest 1%	\$1,412,880 and higher	\$3,808,700	-\$263,500	-\$5,810	-0.2%	5%	72%	\$ -18,600	28%	\$+26,730	
<b>ALL</b>		<b>\$158,300</b>	<b>\$ -5,126,800</b>	<b>\$ -1,110</b>	<b>-0.7%</b>		<b>72%</b>	<b>\$ -2,260</b>	<b>22%</b>	<b>\$+2,330</b>	
Bottom 60%	Less than \$111,120	\$53,400	\$ -1,460,900	\$ -400	-0.9%	28%	79%	\$ -790	14%	\$+850	

**Impacts of the Senate Tax Plan in 2027 in New Mexico**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$25,230	\$15,400	-\$31,400	-\$160	-1.0%	3%	94%	\$ -170	2%	\$+100	
Second 20%	\$25,230 to \$47,730	\$37,600	-\$75,500	-\$390	-1.0%	6%	89%	\$ -450	3%	\$+210	
Middle 20%	\$47,730 to \$73,570	\$59,000	-\$121,500	-\$670	-1.1%	10%	90%	\$ -780	5%	\$+800	
Fourth 20%	\$73,570 to \$127,680	\$97,200	-\$261,600	-\$1,350	-1.4%	22%	91%	\$ -1,580	7%	\$+1,090	
Next 15%	\$127,680 to \$249,640	\$169,200	-\$258,200	-\$2,080	-1.2%	22%	77%	\$ -3,090	21%	\$+1,380	
Next 4%	\$249,640 to \$513,930	\$331,600	-\$157,400	-\$4,580	-1.4%	13%	85%	\$ -6,040	15%	\$+3,560	
Richest 1%	\$513,930 and higher	\$1,411,100	-\$286,600	-\$32,520	-2.3%	24%	99%	\$ -33,210	1%	\$+32,660	
<b>ALL</b>		<b>\$90,000</b>	<b>\$ -1,192,300</b>	<b>\$ -1,270</b>	<b>-1.4%</b>		<b>89%</b>	<b>\$ -1,520</b>	<b>7%</b>	<b>\$+1,270</b>	
Bottom 60%	Less than \$73,570	\$36,700	\$ -228,400	\$ -310	-1.1%	19%	91%	\$ -450	3%	\$+460	

**Impacts of the Senate Tax Plan in 2027 in New York**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$32,490	\$18,900	-\$331,500	-\$150	-0.8%	4%	75%	\$ -220	4%	\$+220	
Second 20%	\$32,490 to \$56,290	\$43,600	-\$806,900	-\$370	-0.9%	11%	79%	\$ -560	10%	\$+700	
Middle 20%	\$56,290 to \$91,120	\$72,000	-\$1,340,300	-\$650	-0.9%	17%	79%	\$ -1,110	17%	\$+1,340	
Fourth 20%	\$91,120 to \$161,000	\$121,700	-\$1,281,300	-\$620	-0.5%	17%	68%	\$ -2,010	31%	\$+2,390	
Next 15%	\$161,000 to \$364,300	\$227,000	-\$1,001,100	-\$730	-0.3%	13%	57%	\$ -3,830	43%	\$+3,340	
Next 4%	\$364,300 to \$1,142,360	\$607,400	-\$3,693,400	-\$9,300	-1.5%	48%	83%	\$ -13,410	17%	\$+10,560	
Richest 1%	\$1,142,360 and higher	\$4,425,000	\$785,700	\$10,250	0.2%	-10%	38%	\$ -80,200	62%	\$+66,140	
<b>ALL</b>		<b>\$137,000</b>	<b>\$ -7,669,500</b>	<b>\$ -740</b>	<b>-0.5%</b>		<b>73%</b>	<b>\$ -2,070</b>	<b>19%</b>	<b>\$+3,990</b>	
Bottom 60%	Less than \$91,120	\$44,300	\$ -2,478,700	\$ -310	-0.9%	32%	78%	\$ -630	10%	\$+970	

**Impacts of the Senate Tax Plan in 2027 in North Carolina**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$29,760	\$18,100	-\$198,700	-\$160	-0.9%	3%	79%	\$ -210	5%	\$+150	
Second 20%	\$29,760 to \$48,600	\$38,500	-\$495,900	-\$430	-1.1%	7%	77%	\$ -590	7%	\$+280	
Middle 20%	\$48,600 to \$82,510	\$63,700	-\$732,200	-\$630	-1.0%	10%	80%	\$ -880	13%	\$+550	
Fourth 20%	\$82,510 to \$135,230	\$105,800	-\$1,316,900	-\$1,190	-1.1%	18%	80%	\$ -1,760	18%	\$+1,270	
Next 15%	\$135,230 to \$289,780	\$189,100	-\$1,035,300	-\$1,280	-0.7%	14%	72%	\$ -2,660	27%	\$+2,370	
Next 4%	\$289,780 to \$668,620	\$422,800	-\$1,749,100	-\$8,580	-2.0%	23%	83%	\$ -10,900	16%	\$+3,170	
Richest 1%	\$668,620 and higher	\$2,132,200	-\$1,978,300	-\$38,960	-1.8%	26%	98%	\$ -40,240	2%	\$+28,220	
<b>ALL</b>		<b>\$104,400</b>	<b>\$ -7,510,800</b>	<b>\$ -1,300</b>	<b>-1.2%</b>		<b>78%</b>	<b>\$ -1,880</b>	<b>13%</b>	<b>\$+1,360</b>	
Bottom 60%	Less than \$82,510	\$39,500	\$ -1,426,800	\$ -320	-1.0%	19%	79%	\$ -550	8%	\$+400	

**Impacts of the Senate Tax Plan in 2027 in North Dakota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
Poorest 20%	Less than \$26,040	\$17,900	-\$12,200	-\$120	-0.7%	2%	85%	\$ -150	4%	\$+150	
Second 20%	\$26,040 to \$40,530	\$33,800	-\$21,900	-\$370	-1.1%	4%	95%	\$ -390	0%	\$ —	
Middle 20%	\$40,530 to \$73,260	\$57,400	-\$53,000	-\$610	-1.1%	10%	96%	\$ -640	1%	\$+260	
Fourth 20%	\$73,260 to \$105,850	\$85,600	-\$82,700	-\$1,110	-1.3%	16%	97%	\$ -1,150	1%	\$+1,040	
Next 15%	\$105,850 to \$199,510	\$135,900	-\$114,700	-\$2,190	-1.6%	23%	98%	\$ -2,270	2%	\$+1,050	
Next 4%	\$199,510 to \$524,730	\$284,800	-\$72,900	-\$5,440	-1.9%	14%	91%	\$ -6,210	7%	\$+3,000	
Richest 1%	\$524,730 and higher	\$1,207,500	-\$152,300	-\$41,780	-3.5%	30%	96%	\$ -43,620	4%	\$+6,480	
<b>ALL</b>		<b>\$77,500</b>	<b>\$ -509,700</b>	<b>\$ -1,300</b>	<b>-1.7%</b>		<b>93%</b>	<b>\$ -1,410</b>	<b>2%</b>	<b>\$+770</b>	
Bottom 60%	Less than \$73,260	\$35,600	\$ -87,100	\$ -400	-1.0%	17%	91%	\$ -390	2%	\$+170	

**Impacts of the Senate Tax Plan in 2027 in Ohio**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,410	\$18,700	-\$224,300	-\$170	-0.9%	3%	80%	\$ -220	2%	\$+290
Second 20%	\$32,410 to	\$55,590	\$43,400	-\$614,500	-\$480	-1.1%	7%	83%	\$ -620	7%	\$+530
Middle 20%	\$55,590 to	\$83,750	\$69,000	-\$1,000,500	-\$790	-1.1%	11%	85%	\$ -1,070	11%	\$+1,060
Fourth 20%	\$83,750 to	\$132,850	\$105,000	-\$1,308,800	-\$1,130	-1.1%	15%	81%	\$ -1,680	18%	\$+1,260
Next 15%	\$132,850 to	\$265,510	\$177,800	-\$1,763,100	-\$2,010	-1.1%	20%	77%	\$ -3,190	23%	\$+1,960
Next 4%	\$265,510 to	\$658,800	\$393,800	-\$1,712,500	-\$8,020	-2.0%	19%	84%	\$ -10,070	16%	\$+3,020
Richest 1%	\$658,800 and higher	\$2,042,000	\$2,042,000	-\$2,343,000	-\$41,840	-2.0%	26%	98%	\$ -43,060	2%	\$+19,810
<b>ALL</b>			<b>\$102,900</b>	<b>\$ -8,967,000</b>	<b>\$ -1,430</b>	<b>-1.4%</b>		<b>81%</b>	<b>\$ -1,950</b>	<b>11%</b>	<b>\$+1,380</b>
Bottom 60%	Less than	\$83,750	\$43,300	\$ -1,839,300	\$ -350	-1.1%	21%	83%	\$ -640	7%	\$+780

**Impacts of the Senate Tax Plan in 2027 in Oklahoma**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$22,590	\$14,000	-\$48,500	-\$120	-0.9%	2%	83%	\$ -150	2%	\$+290
Second 20%	\$22,590 to	\$37,170	\$29,800	-\$95,300	-\$250	-0.8%	5%	81%	\$ -330	4%	\$+420
Middle 20%	\$37,170 to	\$59,300	\$47,000	-\$146,100	-\$420	-0.9%	7%	88%	\$ -490	6%	\$+310
Fourth 20%	\$59,300 to	\$95,270	\$76,200	-\$339,500	-\$860	-1.1%	16%	89%	\$ -1,040	8%	\$+840
Next 15%	\$95,270 to	\$196,390	\$132,400	-\$532,400	-\$2,020	-1.5%	26%	90%	\$ -2,360	7%	\$+1,360
Next 4%	\$196,390 to	\$505,040	\$287,800	-\$287,000	-\$4,140	-1.4%	14%	78%	\$ -5,650	16%	\$+1,790
Richest 1%	\$505,040 and higher	\$1,226,900	\$1,226,900	-\$618,200	-\$37,610	-3.1%	30%	99%	\$ -38,160	1%	\$+27,500
<b>ALL</b>			<b>\$72,600</b>	<b>\$ -2,067,300</b>	<b>\$ -1,080</b>	<b>-1.5%</b>		<b>85%</b>	<b>\$ -1,320</b>	<b>6%</b>	<b>\$+850</b>
Bottom 60%	Less than	\$59,300	\$29,500	\$ -289,900	\$ -250	-0.9%	14%	84%	\$ -320	4%	\$+350

**Impacts of the Senate Tax Plan in 2027 in Oregon**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,700	\$19,900	-\$89,100	-\$160	-0.8%	3%	84%	\$ -200	2%	\$+430
Second 20%	\$32,700 to	\$57,160	\$45,000	-\$248,200	-\$470	-1.0%	9%	85%	\$ -580	6%	\$+450
Middle 20%	\$57,160 to	\$93,860	\$74,000	-\$357,600	-\$710	-1.0%	12%	79%	\$ -1,060	17%	\$+770
Fourth 20%	\$93,860 to	\$155,460	\$119,900	-\$484,400	-\$970	-0.8%	17%	75%	\$ -1,810	24%	\$+1,690
Next 15%	\$155,460 to	\$317,420	\$213,300	-\$527,600	-\$1,490	-0.7%	18%	61%	\$ -4,000	38%	\$+2,540
Next 4%	\$317,420 to	\$791,800	\$477,300	-\$689,800	-\$7,840	-1.6%	24%	77%	\$ -11,060	22%	\$+3,280
Richest 1%	\$791,800 and higher	\$2,338,000	\$2,338,000	-\$508,000	-\$22,470	-1.0%	17%	88%	\$ -33,010	12%	\$+55,720
<b>ALL</b>			<b>\$117,500</b>	<b>\$ -2,904,800</b>	<b>\$ -1,130</b>	<b>-1.0%</b>		<b>78%</b>	<b>\$ -1,860</b>	<b>16%</b>	<b>\$+2,090</b>
Bottom 60%	Less than	\$93,860	\$45,400	\$ -694,900	\$ -360	-1.0%	24%	83%	\$ -590	8%	\$+660

**Impacts of the Senate Tax Plan in 2027 in Pennsylvania**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$33,400	\$19,400	-\$241,400	-\$170	-0.9%	2%	82%	\$ -210	2%	\$+270
Second 20%	\$33,400 to	\$59,850	\$46,200	-\$608,300	-\$430	-0.9%	6%	84%	\$ -550	6%	\$+530
Middle 20%	\$59,850 to	\$93,260	\$75,300	-\$1,124,800	-\$800	-1.1%	11%	84%	\$ -1,060	14%	\$+630
Fourth 20%	\$93,260 to	\$148,380	\$116,100	-\$1,613,300	-\$1,300	-1.1%	15%	80%	\$ -1,930	19%	\$+1,340
Next 15%	\$148,380 to	\$303,300	\$201,900	-\$1,664,300	-\$1,800	-0.9%	16%	72%	\$ -3,440	28%	\$+2,400
Next 4%	\$303,300 to	\$753,590	\$461,700	-\$2,522,200	-\$10,200	-2.2%	24%	89%	\$ -11,780	11%	\$+2,770
Richest 1%	\$753,590 and higher	\$2,454,400	\$2,454,400	-\$2,794,000	-\$48,940	-2.0%	26%	93%	\$ -53,150	7%	\$+9,470
<b>ALL</b>			<b>\$115,300</b>	<b>\$ -10,568,600</b>	<b>\$ -1,550</b>	<b>-1.3%</b>		<b>81%</b>	<b>\$ -2,130</b>	<b>12%</b>	<b>\$+1,480</b>
Bottom 60%	Less than	\$93,260	\$46,900	\$ -1,974,500	\$ -330	-1.0%	19%	83%	\$ -600	7%	\$+570

**Impacts of the Senate Tax Plan in 2027 in Rhode Island**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$32,240	\$17,600	-\$22,800	-\$190	-1.1%	3%	79%	\$ -250	4%	\$+120
Second 20%	\$32,240 to	\$56,560	\$43,600	-\$52,800	-\$420	-1.0%	8%	75%	\$ -630	8%	\$+750
Middle 20%	\$56,560 to	\$97,970	\$76,500	-\$100,800	-\$880	-1.2%	15%	87%	\$ -1,100	9%	\$+840
Fourth 20%	\$97,970 to	\$158,370	\$123,500	-\$97,700	-\$890	-0.7%	14%	69%	\$ -2,060	30%	\$+1,790
Next 15%	\$158,370 to	\$302,550	\$216,900	-\$93,300	-\$1,170	-0.5%	13%	66%	\$ -2,930	34%	\$+2,250
Next 4%	\$302,550 to	\$682,320	\$428,500	-\$152,200	-\$7,990	-1.9%	22%	85%	\$ -9,980	15%	\$+3,380
Richest 1%	\$682,320 and higher	\$2,131,400	\$2,131,400	-\$173,700	-\$33,180	-1.6%	25%	97%	\$ -34,620	3%	\$+11,060
<b>ALL</b>			<b>\$115,200</b>	<b>\$ -693,400</b>	<b>\$ -1,200</b>	<b>-1.0%</b>		<b>76%</b>	<b>\$ -1,900</b>	<b>15%</b>	<b>\$+1,690</b>
Bottom 60%	Less than	\$97,970	\$45,400	\$ -176,400	\$ -340	-1.1%	25%	80%	\$ -670	7%	\$+670

**Impacts of the Senate Tax Plan in 2027 in South Carolina**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$30,380	\$19,400	-\$126,400	-\$200	-1.0%	3%	84%	\$ -250	4%	\$+200
Second 20%	\$30,380 to	\$52,170	\$41,000	-\$246,400	-\$430	-1.0%	7%	80%	\$ -560	4%	\$+540
Middle 20%	\$52,170 to	\$83,140	\$66,000	-\$353,000	-\$650	-1.0%	9%	82%	\$ -870	11%	\$+540
Fourth 20%	\$83,140 to	\$133,400	\$105,100	-\$614,300	-\$1,040	-1.0%	16%	84%	\$ -1,520	13%	\$+1,800
Next 15%	\$133,400 to	\$276,080	\$183,500	-\$503,700	-\$1,370	-0.7%	13%	70%	\$ -2,840	28%	\$+2,160
Next 4%	\$276,080 to	\$650,830	\$406,100	-\$729,600	-\$7,590	-1.9%	19%	85%	\$ -9,490	14%	\$+3,240
Richest 1%	\$650,830 and higher	\$1,529,100	\$1,529,100	-\$1,198,900	-\$48,200	-3.2%	32%	97%	\$ -50,930	3%	\$+39,580
<b>ALL</b>			<b>\$97,200</b>	<b>\$ -3,772,400</b>	<b>\$ -1,320</b>	<b>-1.4%</b>		<b>81%</b>	<b>\$ -1,850</b>	<b>11%</b>	<b>\$+1,590</b>
Bottom 60%	Less than	\$83,140	\$40,900	\$ -725,800	\$ -310	-1.0%	19%	82%	\$ -540	6%	\$+470

**Impacts of the Senate Tax Plan in 2027 in South Dakota**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$28,530	\$18,000	-\$14,300	-\$140	-0.8%	2%	88%	\$ -160	2%	\$+30
Second 20%	\$28,530 to	\$45,980	\$36,100	-\$35,000	-\$380	-1.0%	4%	91%	\$ -420	3%	\$+200
Middle 20%	\$45,980 to	\$71,970	\$58,600	-\$66,300	-\$660	-1.1%	7%	92%	\$ -730	6%	\$+190
Fourth 20%	\$71,970 to	\$112,420	\$88,300	-\$98,600	-\$1,120	-1.3%	11%	90%	\$ -1,430	9%	\$+1,910
Next 15%	\$112,420 to	\$239,750	\$152,900	-\$193,600	-\$2,710	-1.8%	22%	95%	\$ -2,890	4%	\$+780
Next 4%	\$239,750 to	\$602,460	\$366,600	-\$124,800	-\$8,530	-2.3%	14%	88%	\$ -9,870	10%	\$+1,650
Richest 1%	\$602,460 and higher	\$1,770,700	\$1,770,700	-\$354,200	-\$79,300	-4.5%	40%	99%	\$ -80,020	1%	\$+15,770
<b>ALL</b>			<b>\$89,800</b>	<b>\$ -886,800</b>	<b>\$ -1,850</b>	<b>-2.1%</b>		<b>91%</b>	<b>\$ -2,080</b>	<b>5%</b>	<b>\$+950</b>
Bottom 60%	Less than	\$71,970	\$37,300	\$ -115,600	\$ -380	-1.0%	13%	90%	\$ -430	4%	\$+170

**Impacts of the Senate Tax Plan in 2027 in Tennessee**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$30,220	\$18,000	-\$145,600	-\$180	-1.0%	2%	90%	\$ -210	2%	\$+60
Second 20%	\$30,220 to	\$52,590	\$41,800	-\$317,400	-\$410	-1.0%	5%	78%	\$ -560	7%	\$+280
Middle 20%	\$52,590 to	\$79,390	\$65,400	-\$479,300	-\$680	-1.0%	8%	83%	\$ -940	11%	\$+900
Fourth 20%	\$79,390 to	\$131,700	\$103,300	-\$943,000	-\$1,320	-1.3%	16%	86%	\$ -1,720	11%	\$+1,380
Next 15%	\$131,700 to	\$259,770	\$175,000	-\$1,255,000	-\$2,540	-1.5%	21%	88%	\$ -3,080	10%	\$+1,620
Next 4%	\$259,770 to	\$682,670	\$404,900	-\$1,136,500	-\$8,640	-2.1%	19%	90%	\$ -9,820	9%	\$+1,970
Richest 1%	\$682,670 and higher	\$2,494,300	\$2,494,300	-\$1,571,400	-\$55,290	-2.2%	27%	98%	\$ -56,950	2%	\$+15,210
<b>ALL</b>			<b>\$102,700</b>	<b>\$ -5,848,700</b>	<b>\$ -1,590</b>	<b>-1.6%</b>		<b>85%</b>	<b>\$ -1,980</b>	<b>8%</b>	<b>\$+1,080</b>
Bottom 60%	Less than	\$79,390	\$40,900	\$ -942,300	\$ -320	-1.0%	16%	83%	\$ -550	6%	\$+590

**Impacts of the Senate Tax Plan in 2027 in Texas**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$26,810	\$16,200	-\$581,500	-\$180	-1.1%	2%	94%	\$ -200	3%	\$+110
Second 20%	\$26,810 to	\$46,700	\$36,100	-\$1,425,700	-\$430	-1.2%	5%	90%	\$ -510	6%	\$+400
Middle 20%	\$46,700 to	\$75,180	\$59,900	-\$1,949,100	-\$650	-1.1%	7%	85%	\$ -820	11%	\$+520
Fourth 20%	\$75,180 to	\$126,520	\$97,000	-\$3,423,500	-\$1,200	-1.2%	13%	89%	\$ -1,490	9%	\$+1,330
Next 15%	\$126,520 to	\$273,570	\$175,100	-\$5,134,100	-\$2,390	-1.4%	19%	86%	\$ -3,060	13%	\$+1,940
Next 4%	\$273,570 to	\$732,110	\$402,400	-\$4,994,500	-\$9,110	-2.3%	18%	90%	\$ -10,340	9%	\$+2,290
Richest 1%	\$732,110 and higher	\$1,952,200	\$1,952,200	-\$9,674,500	-\$69,120	-3.5%	36%	92%	\$ -76,800	8%	\$+15,240
<b>ALL</b>			<b>\$98,000</b>	<b>\$ -27,183,700</b>	<b>\$ -1,780</b>	<b>-1.8%</b>		<b>89%</b>	<b>\$ -2,100</b>	<b>8%</b>	<b>\$+1,180</b>
Bottom 60%	Less than	\$75,180	\$36,900	\$ -3,956,300	\$ -370	-1.1%	15%	90%	\$ -490	6%	\$+420

**Impacts of the Senate Tax Plan in 2027 in Utah**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
Poorest 20%	Less than	\$38,030	\$22,400	-\$78,100	-\$230	-1.0%	3%	93%	\$ -260	4%	\$+400
Second 20%	\$38,030 to	\$64,930	\$51,100	-\$185,400	-\$590	-1.1%	7%	86%	\$ -770	11%	\$+700
Middle 20%	\$64,930 to	\$105,130	\$83,000	-\$232,900	-\$710	-0.8%	9%	76%	\$ -1,190	22%	\$+900
Fourth 20%	\$105,130 to	\$165,090	\$131,100	-\$275,800	-\$860	-0.7%	11%	71%	\$ -1,890	29%	\$+1,650
Next 15%	\$165,090 to	\$333,410	\$227,300	-\$306,200	-\$1,430	-0.6%	12%	63%	\$ -3,440	37%	\$+2,020
Next 4%	\$333,410 to	\$765,900	\$468,500	-\$522,300	-\$9,660	-2.1%	20%	88%	\$ -11,360	12%	\$+2,320
Richest 1%	\$765,900 and higher	\$2,099,000	\$2,099,000	-\$961,600	-\$66,790	-3.2%	38%	96%	\$ -70,410	4%	\$+17,010
<b>ALL</b>			<b>\$122,600</b>	<b>\$ -2,562,400</b>	<b>\$ -1,590</b>	<b>-1.3%</b>		<b>79%</b>	<b>\$ -2,350</b>	<b>18%</b>	<b>\$+1,450</b>
Bottom 60%	Less than	\$105,130	\$51,800	\$ -496,400	\$ -380	-1.0%	19%	85%	\$ -700	12%	\$+790



**Impacts of the Senate Tax Plan in 2027 in Vermont**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
<b>Poorest 20%</b>	Less than \$39,890	\$20,900	-\$14,400	-\$200	-1.0%	3%	82%	\$ -250	0%	\$+580	
<b>Second 20%</b>	\$39,890 to \$69,590	\$55,900	-\$35,000	-\$470	-0.8%	7%	69%	\$ -830	16%	\$+650	
<b>Middle 20%</b>	\$69,590 to \$99,550	\$82,400	-\$73,000	-\$1,180	-1.4%	16%	91%	\$ -1,350	3%	\$+1,990	
<b>Fourth 20%</b>	\$99,550 to \$159,620	\$123,900	-\$65,700	-\$1,090	-0.9%	14%	80%	\$ -1,880	18%	\$+2,310	
<b>Next 15%</b>	\$159,620 to \$306,700	\$205,800	-\$95,700	-\$2,050	-1.0%	20%	80%	\$ -3,210	20%	\$+2,450	
<b>Next 4%</b>	\$306,700 to \$696,760	\$424,700	-\$115,300	-\$9,540	-2.2%	25%	94%	\$ -10,390	6%	\$+3,190	
<b>Richest 1%</b>	\$696,760 and higher	\$1,700,000	-\$71,500	-\$29,820	-1.8%	15%	84%	\$ -38,990	16%	\$+18,320	
<b>ALL</b>		<b>\$112,200</b>	<b>\$ -470,700</b>	<b>\$ -1,420</b>	<b>-1.3%</b>		<b>80%</b>	<b>\$ -2,040</b>	<b>11%</b>	<b>\$+1,950</b>	
<b>Bottom 60%</b>	Less than \$99,550	\$51,800	\$ -122,400	\$ -400	-1.1%	26%	80%	\$ -800	7%	\$+800	

**Impacts of the Senate Tax Plan in 2027 in Virginia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
<b>Poorest 20%</b>	Less than \$33,420	\$20,500	-\$166,000	-\$160	-0.8%	2%	77%	\$ -250	4%	\$+560	
<b>Second 20%</b>	\$33,420 to \$58,420	\$45,200	-\$427,600	-\$450	-1.0%	6%	81%	\$ -640	9%	\$+760	
<b>Middle 20%</b>	\$58,420 to \$96,870	\$76,800	-\$715,500	-\$800	-1.0%	11%	79%	\$ -1,200	19%	\$+770	
<b>Fourth 20%</b>	\$96,870 to \$170,450	\$129,000	-\$846,000	-\$930	-0.7%	13%	70%	\$ -2,090	30%	\$+1,790	
<b>Next 15%</b>	\$170,450 to \$362,220	\$237,700	-\$589,900	-\$940	-0.4%	9%	55%	\$ -3,950	45%	\$+2,740	
<b>Next 4%</b>	\$362,220 to \$834,600	\$498,700	-\$1,676,000	-\$10,070	-2.0%	25%	92%	\$ -11,350	8%	\$+4,510	
<b>Richest 1%</b>	\$834,600 and higher	\$2,113,100	-\$2,250,500	-\$53,030	-2.5%	34%	94%	\$ -57,080	6%	\$+13,070	
<b>ALL</b>		<b>\$123,200</b>	<b>\$ -6,671,800</b>	<b>\$ -1,440</b>	<b>-1.2%</b>		<b>74%</b>	<b>\$ -2,390</b>	<b>19%</b>	<b>\$+1,810</b>	
<b>Bottom 60%</b>	Less than \$96,870	\$46,400	\$ -1,309,100	\$ -360	-1.0%	20%	79%	\$ -680	11%	\$+740	

**Impacts of the Senate Tax Plan in 2027 in Washington**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
<b>Poorest 20%</b>	Less than \$37,890	\$21,900	-\$211,500	-\$220	-1.0%	2%	89%	\$ -250	2%	\$+120	
<b>Second 20%</b>	\$37,890 to \$67,570	\$52,700	-\$586,000	-\$640	-1.2%	6%	89%	\$ -750	6%	\$+630	
<b>Middle 20%</b>	\$67,570 to \$107,040	\$85,900	-\$922,200	-\$1,030	-1.2%	9%	82%	\$ -1,460	16%	\$+1,030	
<b>Fourth 20%</b>	\$107,040 to \$172,140	\$135,500	-\$1,229,700	-\$1,470	-1.1%	13%	81%	\$ -2,170	18%	\$+1,540	
<b>Next 15%</b>	\$172,140 to \$351,040	\$232,800	-\$1,538,600	-\$2,450	-1.1%	16%	77%	\$ -3,830	22%	\$+2,280	
<b>Next 4%</b>	\$351,040 to \$846,390	\$508,000	-\$1,855,000	-\$12,430	-2.4%	19%	96%	\$ -12,970	3%	\$+2,200	
<b>Richest 1%</b>	\$846,390 and higher	\$2,477,500	-\$3,462,100	-\$82,320	-3.3%	35%	97%	\$ -86,030	3%	\$+26,950	
<b>ALL</b>		<b>\$130,500</b>	<b>\$ -9,805,400</b>	<b>\$ -2,180</b>	<b>-1.7%</b>		<b>85%</b>	<b>\$ -2,790</b>	<b>12%</b>	<b>\$+1,520</b>	
<b>Bottom 60%</b>	Less than \$107,040	\$52,700	\$ -1,719,700	\$ -480	-1.2%	18%	87%	\$ -790	8%	\$+850	

**Impacts of the Senate Tax Plan in 2027 in West Virginia**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
<b>Poorest 20%</b>	Less than \$24,430	\$13,700	-\$17,100	-\$90	-0.7%	2%	81%	\$ -110	1%	\$+60	
<b>Second 20%</b>	\$24,430 to \$42,680	\$34,000	-\$61,300	-\$310	-0.9%	7%	75%	\$ -480	6%	\$+800	
<b>Middle 20%</b>	\$42,680 to \$65,960	\$53,500	-\$83,000	-\$470	-0.9%	10%	85%	\$ -580	5%	\$+500	
<b>Fourth 20%</b>	\$65,960 to \$109,170	\$84,800	-\$192,800	-\$1,060	-1.3%	23%	88%	\$ -1,280	7%	\$+890	
<b>Next 15%</b>	\$109,170 to \$204,070	\$139,600	-\$215,000	-\$1,870	-1.3%	25%	85%	\$ -2,440	13%	\$+1,760	
<b>Next 4%</b>	\$204,070 to \$404,040	\$255,600	-\$107,000	-\$3,480	-1.4%	12%	86%	\$ -4,480	13%	\$+2,830	
<b>Richest 1%</b>	\$404,040 and higher	\$823,700	-\$179,900	-\$21,390	-2.6%	21%	99%	\$ -21,590	1%	\$+4,310	
<b>ALL</b>		<b>\$71,300</b>	<b>\$ -856,100</b>	<b>\$ -940</b>	<b>-1.3%</b>		<b>82%</b>	<b>\$ -1,220</b>	<b>6%</b>	<b>\$+1,150</b>	
<b>Bottom 60%</b>	Less than \$65,960	\$33,400	\$ -161,400	\$ -200	-0.9%	19%	80%	\$ -390	4%	\$+630	

**Impacts of the Senate Tax Plan in 2027 in Wisconsin**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$	
<b>Poorest 20%</b>	Less than \$33,460	\$22,300	-\$121,000	-\$180	-0.8%	3%	85%	\$ -220	1%	\$+320	
<b>Second 20%</b>	\$33,460 to \$62,160	\$46,000	-\$336,300	-\$550	-1.2%	7%	90%	\$ -630	4%	\$+420	
<b>Middle 20%</b>	\$62,160 to \$94,720	\$78,200	-\$582,500	-\$880	-1.1%	12%	90%	\$ -1,060	9%	\$+810	
<b>Fourth 20%</b>	\$94,720 to \$143,680	\$116,300	-\$801,700	-\$1,420	-1.2%	17%	89%	\$ -1,800	11%	\$+1,640	
<b>Next 15%</b>	\$143,680 to \$275,010	\$187,900	-\$658,700	-\$1,600	-0.9%	14%	70%	\$ -3,030	30%	\$+1,780	
<b>Next 4%</b>	\$275,010 to \$693,040	\$394,800	-\$957,000	-\$8,290	-2.1%	20%	85%	\$ -10,510	15%	\$+3,900	
<b>Richest 1%</b>	\$693,040 and higher	\$2,455,500	-\$1,270,600	-\$49,680	-2.0%	27%	98%	\$ -51,370	2%	\$+36,770	
<b>ALL</b>		<b>\$112,800</b>	<b>\$ -4,728,000</b>	<b>\$ -1,540</b>	<b>-1.4%</b>		<b>86%</b>	<b>\$ -1,970</b>	<b>9%</b>	<b>\$+1,600</b>	
<b>Bottom 60%</b>	Less than \$94,720	\$48,900	\$ -1,039,800	\$ -410	-1.1%	22%	88%	\$ -640	5%	\$+680	

**Impacts of the Senate Tax Plan in 2027 in Wyoming**

Income				All Taxpayers				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	Avg. Cut \$	Share w/ Tax Hike	Avg. Hike \$
<b>Poorest 20%</b>	Less than	\$26,360	\$15,200	-\$4,100	-\$70	-0.4%	1%	85%	\$ -130	8%	\$+610
<b>Second 20%</b>	\$26,360 to	\$45,200	\$34,100	-\$16,100	-\$290	-0.8%	3%	92%	\$ -320	3%	\$+100
<b>Middle 20%</b>	\$45,200 to	\$69,650	\$56,100	-\$41,900	-\$670	-1.2%	8%	89%	\$ -790	9%	\$+350
<b>Fourth 20%</b>	\$69,650 to	\$114,360	\$88,200	-\$81,400	-\$1,500	-1.7%	16%	92%	\$ -1,660	7%	\$+390
<b>Next 15%</b>	\$114,360 to	\$226,170	\$157,900	-\$87,100	-\$2,040	-1.3%	17%	98%	\$ -2,090	2%	\$+830
<b>Next 4%</b>	\$226,170 to	\$468,300	\$309,400	-\$53,200	-\$7,000	-2.3%	10%	93%	\$ -7,950	7%	\$+5,320
<b>Richest 1%</b>	\$468,300 and higher		\$1,904,200	-\$239,600	-\$88,640	-4.7%	46%	100%	\$ -88,640	0%	\$ —
<b>ALL</b>			<b>\$88,000</b>	<b>\$ -523,400</b>	<b>\$ -1,810</b>	<b>-2.1%</b>		<b>91%</b>	<b>\$ -2,040</b>	<b>6%</b>	<b>\$+590</b>
<b>Bottom 60%</b>	Less than	\$69,650	\$35,300	\$ -62,100	\$ -380	-1.0%	12%	89%	\$ -420	7%	\$+420

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