

# **Trump's \$4.8 Trillion Tax Proposals Would Not Benefit All States or Taxpayers Equally**

Institute on Taxation & Economic Policy

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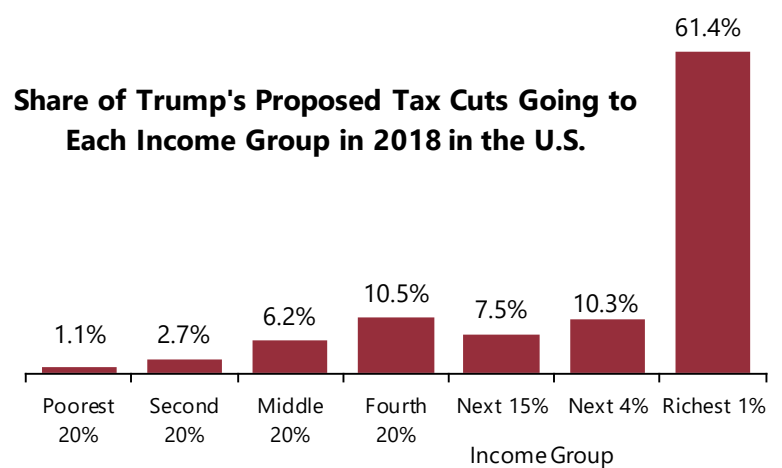
The Institute on Taxation and Economic Policy (ITEP) is a non-profit, non-partisan research organization that works on federal, state, and local tax policy issues. ITEP's mission is to ensure that elected officials, the media, and the general public have access to accurate, timely, and straightforward information that allows them to understand the effects of current and proposed tax policies. ITEP's work focuses particularly on issues of tax fairness and sustainability.

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## Trump administration's \$4.8 Trillion Tax Proposals Would Not Benefit All States or Taxpayers Equally

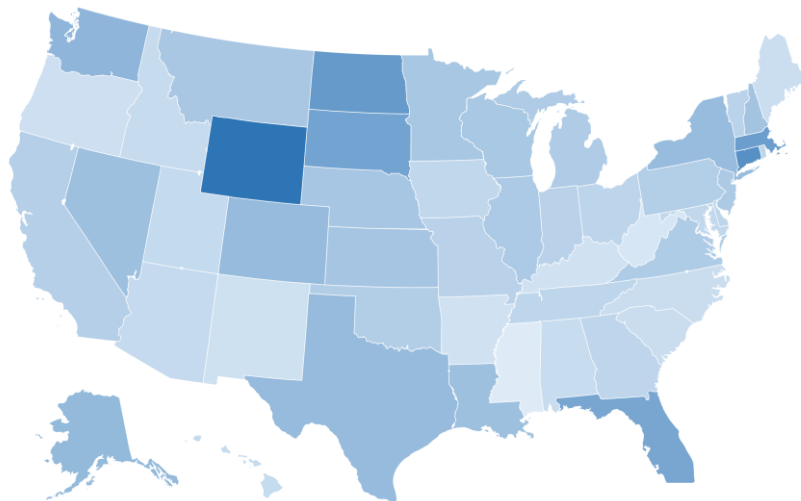
The broadly outlined tax proposals released by the Trump administration would not benefit all taxpayers equally and they would not benefit all states equally either. Several states would receive a share of the total resulting tax cuts that is less than their share of the U.S. population. Of the dozen states receiving the least by this measure, seven are in the South. The others are New Mexico, Oregon, Maine, Idaho and Hawaii.

As the state-specific versions of this report explain, taxpayers within each state do not benefit equally from the Trump tax proposals either. Nationally, the richest one



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

### Trump Tax Proposals Benefit Some States Less Than Others



Share of tax cuts is **less than** share of U.S. population

Share of tax cuts is **more than** share of U.S. population

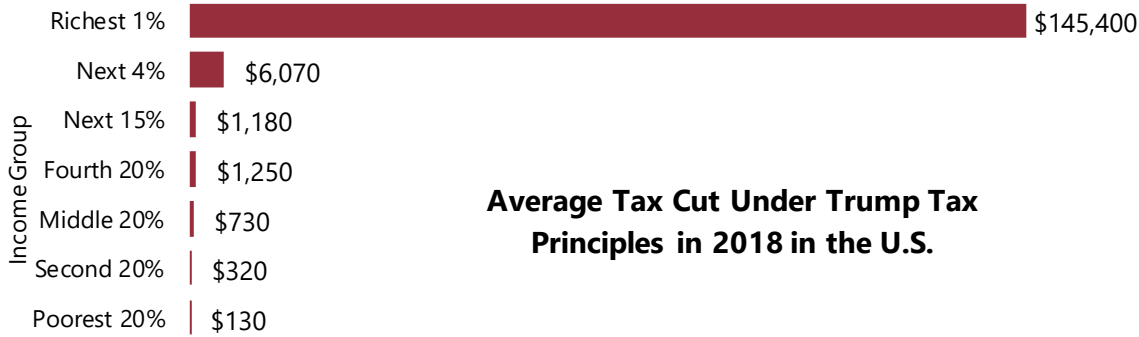
percent of taxpayers in America, who all will have an income of at least \$599,300 in 2018, would receive 61.4 percent of the tax cuts that result from Trump's proposals.

The figures in this report have been calculated by the Institute on Taxation and Economic Policy (ITEP) based on the broad principles for tax reform released by the Trump administration on April 26 and based on subsequent statements of administration officials. Because the principles and statements left many unanswered questions, the estimates required some assumptions, which are spelled out in this report. Based on what is known now about these proposals, ITEP estimates that together they would reduce total federal revenue by at least \$4.8 trillion over ten years.

The costs could be much higher, as explained further on.

### Tax Cuts Mostly Aimed at High-Income Households

Officials in the Trump administration have said that their plan will help the middle-class, and that there would be “no absolute tax cut for the wealthy,”<sup>1</sup> but that is not true of the proposals they have put forward so far.



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

Americans who fall within the middle fifth of taxpayers on the income ladder, who are quite literally the “middle-class,” would receive just 6.2 percent of the tax cuts in 2018. They would receive an average tax cut of \$730, which is tiny compared to the average \$145,400 received by the richest one percent in 2018 alone.

The average income of the middle fifth of taxpayers is projected to be \$52,400 in 2018. The average income of the richest one percent of taxpayers is projected to be \$2.1 million.

The bottom three fifths of taxpayers (the poorest 60 percent of taxpayers) will all make less than \$66,200 in 2018. This 60 percent of America will receive just 10 percent of the tax cuts in 2018, compared to the 61.4 percent received by the richest one percent of taxpayers.

### Impacts of the Trump Tax Principles in 2018 in United States

U.S. Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,300	\$14,300	\$ -3,938,000	1.1%	\$ -130	-0.9%
Second 20%	\$25,300 to \$40,800	32,200	-9,791,700	2.7%	-320	-1.0%
Middle 20%	\$40,800 to \$66,200	52,400	-22,085,300	6.2%	-730	-1.4%
Fourth 20%	\$66,200 to \$112,600	84,800	-37,735,500	10.5%	-1,250	-1.5%
Next 15%	\$112,600 to \$228,400	153,800	-26,774,900	7.5%	-1,180	-0.8%
Next 4%	\$228,400 to \$599,300	358,900	-36,800,500	10.3%	-6,070	-1.7%
Richest 1%	\$599,300 and higher	2,118,400	-220,180,500	61.4%	-145,400	-6.9%
<b>ALL</b>		<b>\$94,600</b>	<b>\$ -358,774,500</b>	<b>100.0%</b>	<b>\$ -2,350</b>	<b>-2.5%</b>
<b>Bottom 60%</b>	Less than \$66,200	\$33,000	\$ -35,815,000	10.0%	\$ -400	-1.2%

## Even as a Percentage of their Massive Income, the Richest One Percent Get the Biggest Tax Cuts

Some might mistakenly believe that the tax cuts are evenly distributed when measured as a percentage of taxpayers' income. For example, could one argue that the average \$730 tax cut received by the middle fifth of taxpayers is fairly significant relative to their income level?

Not according to the numbers. Even measured as a share of income, the tax cuts for the rich are far bigger than the tax cuts for everyone else. The richest one percent would receive tax cuts equal to 6.9 percent of their income in 2018. The bottom 60 percent of taxpayers would receive tax cuts equal to just 1.2 percent of their income.

### **Some Low- and Middle-Income Americans Would Receive a Tax Increase Under Trump's Proposals**

Among those Americans who find themselves in the middle 20 percent of taxpayers in 2018, 14 percent would pay *higher* taxes that year under Trump's proposals. (The number with tax increases could be larger if Congress and the President eventually include more provisions to raise revenue.)\* For these households, the effect of the Trump proposals to raise taxes would be greater than those that reduce taxes. There are two main proposals in the package that would raise revenue. The first is the repeal of the personal exemptions taxpayers claim for each family member. Larger families might be particularly affected by this. The second is the repeal of all itemized deductions except those for charitable giving and home mortgage interest. The biggest deduction repealed would be the deduction for state and local taxes. This would particularly affect those taxpayers living in states with higher state and local taxes.

A small portion of the tax increases would also be specific to moderate-income business owners. One of the proposals would tax "pass-through" income (income from businesses that do not pay the corporate income tax) at a rate of just 15 percent. The majority of this income goes to wealthy individuals who currently pay a marginal tax rate higher than 15 percent and who would therefore benefit a great deal from this change. But some moderate-income business owners who are now in the 10 percent income tax bracket would actually pay more under this proposal. A literal reading of the proposal leads one to conclude that all of this type of business income would be taxed at 15 percent, which would be a tax increase for those who currently pay at a marginal rate of 10 percent.

\*For example, the Tax Policy Center (TPC) estimated that of those who find themselves in the middle-fifth of taxpayers, almost 24 percent would face a tax increase in 2018 under Trump's tax proposals. This is because TPC included several additional revenue-raising provisions that Trump might eventually include in his proposals, such as repealing the "head of household" filing status, which benefits single parents. See Tax Policy Center, "The Implications of What We Know and What We Don't Know about President Trump's Tax Plan," July 12, 2017. <http://www.taxpolicycenter.org/publications/implications-what-we-know-and-dont-know-about-president-trumps-tax-plan>

## Price Tag of Plan Would Mean Cuts in Public Investments Low- and Middle-Income People Rely On

Trump's tax proposals would cost at least \$4.8 trillion over ten years. In the short-run this might just mean higher government deficits, but eventually Congress and the President would almost surely have to cut major programs like Medicare, Medicaid, food assistance and others to offset the costs. This reality is reflected in the draconian cuts from programs for low- and moderate-income people that the Trump

administration recently proposed in its budget.<sup>2</sup> Low- and middle-income families would probably lose far more as a result than they gain from the small tax cuts President Trump would provide them.

**States Receiving a Share of Tax Cuts Less than or Greater than Their Share of the Total U.S. Population**

Dozen States Receiving Least	Dozen States Receiving Most
Alabama	Alaska
Arkansas	Colorado
Hawaii	Connecticut
Idaho	District of Columbia
Kentucky	Florida
Maine	Massachusetts
Mississippi	New York
New Mexico	North Dakota
North Carolina	South Dakota
Oregon	Texas
South Carolina	Washington
West Virginia	Wyoming

**Different Impact Among States**

Often when tax cuts are proposed that mainly benefit the rich, states with more rich people logically receive a greater share of the tax cuts than others. This picture is somewhat more complicated for this particular package of tax proposals because it includes repeal of the deduction for state and local taxes. Some of the states with a disproportionate share of high-income residents are also those with higher state and local taxes, which would no longer be deducted from taxable income when calculating federal income taxes under this proposal.

But it is still the case that many poorer states would receive a share of the total tax cuts that is

less than their share of the total U.S. population, as illustrated in the nearby table. See the appendix for the complete list of states and their share of the total tax cuts relative to their share of the U.S. population.

**The Trump Tax Proposals Included in These Figures**

This report assumes that the Trump administration’s tax plan includes the proposals described on a single page that it released on April 26.<sup>3</sup> In places where those proposals are vague and assumptions must be made about the details, this report assumes that they generally follow the contours of similar proposals made by Trump during his presidential campaign. For example, the April 26 release includes “Providing tax relief for families with child and dependent care expenses.” Because no other details are given about this particular proposal, this report assumes that it would be the same as the child and dependent care breaks that Trump included in the last tax plan he released as a presidential candidate.

This report also includes one proposal, repeal of personal exemptions, that was not clearly spelled out in the April 26 release but was confirmed by statements by administration officials afterwards, as explained further on.

**Repeal of the 3.8 Percent Tax on Investment Income**

The net investment income tax (NIIT) was enacted as a part of the Affordable Care Act to help finance the costs of expanding

**Revenue Impacts of Trump Tax Proposals, 2018-2027**

(in billions)

Repeal of the 3.8% tax on investment income	-254.5
Repeal of the alternative minimum tax (AMT)	-462.3
New brackets of 10%, 25%, and 35%	-2,075.8
Double the standard deduction	-1,224.0
15% rate for pass-through businesses	-1,962.0
Repeal itemized deductions except mortgage interest and charitable giving	1,648.3
Repeal personal exemptions	1,712.0
Deduction and credit for child care	-172.9
Repeal of breaks for pass-throughs	278.6
Repeal of breaks for corporations	344.9
Reduction in corporate rate to 15%	-2,376.9
Repeal Estate Tax	-300.0
<b>TOTAL</b>	<b>-4,844.5</b>

health insurance coverage. It applies at a rate of 3.8 percent to investment income for those with income in excess of \$200,000 (or \$250,000 in the case of a married couple).

The idea behind the NIIT was to ensure that people who largely live off of investment income pay a tax to support health care just as wage-earners pay the Medicare tax on earned income.

The estimate shown here for repeal of the NIIT is somewhat larger than other estimates due to different assumptions about how people with capital gains (a significant component of investment income) respond to different tax rates.<sup>4</sup>

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

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

### ***New Tax Brackets of 10 Percent, 25 Percent, and 35 Percent***

Trump's proposal would replace the seven income tax brackets in place now with three brackets. Most taxable income would be taxed at rates of 10 percent, 25 percent and 35 percent. Taxable income that takes the form of capital gains or stock dividends would be subject to lower rates in each bracket, as they are now. The rates for capital gains and dividends would be 0 percent, 15 percent and 20 percent. The lower income tax rates for capital gains and dividends provide the most regressive break in the tax code, but Trump would maintain it.<sup>6</sup>

The proposals released on April 26 did not specify the level of taxable income where each bracket begins, so this report assumes that brackets would be structured like those proposed in Trump's campaign tax plan, with annual adjustments for inflation.

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

### ***Double the Standard Deduction***

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. Doubling the standard deduction, as Trump proposes, would therefore benefit many working people. But as this report explains, the other tax cuts in this package of proposals that disproportionately benefit the wealthy far outweigh those benefiting everyone else.

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

Businesses that do not pay the corporate income tax are often called “pass-through” businesses, the idea being that the income is passed through to the owners and reported on their personal income tax 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. One of Trump’s proposals is to provide a special tax rate of just 15 percent for this income. According to ITEP’s estimates, 79 percent of the benefits of this proposal would go to the richest one percent of taxpayers in 2018.

This proposal could cost far more than is estimated here because highly compensated individuals could respond to the change by routing their income through pass-through entities to take advantage of the lower rate. For example, if John Smith is the CEO of ACME and is paid a salary of \$10 million a year, that salary would be subject to the top income tax rate of 35 percent under Trump’s proposals. Smith could instead form a new pass-through entity called John Smith Services, which contracts with ACME to provide management services. Instead of receiving a salary from ACME, Smith would receive pass-through income that would be taxed at just 15 percent.

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

The April 26 release of Trump’s tax proposals include two lines that are particularly vague.

“Eliminate targeted tax breaks that mainly benefit the wealthiest taxpayers.”

“Protect home ownership and charitable tax deductions.”

Together, these appear to mean that Trump would include a proposal in the tax plan released by House Republicans last summer to repeal all itemized deductions other than those for mortgage interest and charitable giving.

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

### ***Repeal Personal Exemptions***

Repeal of personal exemptions was not spelled out on the April 26 release but was confirmed by administration officials shortly afterwards. During the release and in the days following, National Economic Council Director Gary Cohn said several times that families would not pay any income tax on their first \$24,000 of income.<sup>8</sup> One of the Trump proposals released on April 26 is to double the standard deduction, which would bring it to a little more than \$24,000. This seems to mean that personal exemptions, which further reduce taxable income, would no longer be available. Repeal of the personal



exemption was part of the Trump campaign tax plan and therefore appears to be included in the current package of proposals.

### ***Deduction and Credit for Child Care***

Because the proposals released on April 26 do not explain what is meant exactly by “Providing tax relief for families with child and dependent care expenses,” this report assumes it refers to the child care tax breaks proposed as part of the Trump campaign tax plan.

During the campaign, Trump proposed an above-line-deduction (a deduction that can be claimed even by taxpayers claiming the standard deduction) to help pay child care expenses. His plan explained that “All but the wealthiest Americans will be able to take an above-the-line deduction for children under age 13 that will be capped at state average for age of child, and for eldercare for a dependent. The exclusion will not be available to taxpayers with total income over \$500,000 Married-Joint /\$250,000 Single.”

Trump also proposed that “The child care exclusion would be provided to families who use stay-at-home parents or grandparents as well as those who use paid caregivers, and would be limited to 4 children per taxpayer.”

The language seems to mean that a family who has a child in daycare can deduct their actual child care costs, up to the average child care costs in their state based on the age of their children. However, a family with a stay-at-home parent is allowed to take a deduction as well, but since such a family has no actual child care expenses, it is assumed that they would simply deduct an amount equal to the average child care cost in their state based on the age of their children.

Based on a literal reading of the proposal, for families without a stay-at-home parent, the deduction would be limited to *actual* child care expenses but “capped” at average child care expenses (based on the state of residence and the age of their child), meaning they could deduct nothing at all if they receive free child care from a family member. Meanwhile families with a stay-at-home parent (who tend to be better-off) apparently receive a deduction equal to average child care expenses (based on the state of residence and the age of their child). This is a bizarre result but follows from a literal reading of the proposal.

The proposal also includes a tax credit, described as an addition to the Earned Income Tax Credit (EITC) to help cover child care costs for those families too poor to benefit from the deduction. This credit would be available to single parents with income below \$31,200 and married parents with incomes below \$62,400. The credit amount would be too low to make child care noticeably more affordable, at a rate of 7.65 percent of the cost of child care or half of the payroll taxes paid by the taxpayer, whichever is less (and based on the parent with lower earnings in a two-parent household).

The strict limits on this break explain why it is estimated to have a small revenue impact (relative to the other proposals) and why it is unlikely to make child care significantly more affordable for families who struggle the most to pay for it. On the other hand, it is difficult to know how people might respond to the strange rules in a way that might have an impact on how much the proposal costs. For example, would some working parents in two-parent families actually drop out of the workforce in order to get a better deduction?

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

The Trump administration’s April 26 release said that business tax reform would “eliminate tax breaks for special interests.” No specific tax breaks were listed. For this analysis, ITEP assumes that all tax credits for



both pass-through businesses and C corporations (corporations that pay the corporate income tax) would be repealed. It also assumes that the deduction for domestic manufacturing would be repealed.

This interpretation gives Congress and the President considerable credit that they will, in fact, eliminate many tax breaks that have proven very popular for lawmakers and the lobbyists who are in contact with

### **Corporate Taxes Mainly Impact High-Income Households**

All taxes are paid by people. This includes the corporate income tax even though it is paid directly by corporations. The corporate income tax reduces dividends that companies can pay to shareholders and affects the value of other business assets. This means that the owners of stocks and other business assets ultimately bear most of the tax.

Advocates of corporate tax cuts often claim that the corporate income tax is ultimately borne by workers who lose employment or wages because, the argument goes, the tax causes investment to go offshore. However, corporations are lobbying heavily to reduce the corporate income tax, and it seems unlikely that they would do so if they did not believe that their shareholders were ultimately bearing the tax.

The Congressional Budget Office and the Treasury Department have stated that they believe the vast majority of the corporate income tax is borne ultimately by the owners of corporate stocks and other business assets. The ownership of these assets is concentrated among the wealthiest households, which makes the corporate income tax a progressive tax. For this study, ITEP assumes that the distribution of the corporate tax is as the Congressional Budget Office most recently estimated, with about 47 percent of the tax borne by the richest one percent of taxpayers and about 63 percent of the tax borne by the richest five percent of taxpayers.\* These groups would therefore receive the primary effect of either raising or lowering the corporate tax.

\*Congressional Budget Office, "The Distribution of Household Income and Federal Taxes, 2013," June 2016.

[www.cbo.gov/publication/51361](http://www.cbo.gov/publication/51361)

them. The more likely scenario may be that lawmakers are not able to agree on any such list of revenue-raising provisions, in which case the overall package of changes would be costlier and would provide even larger tax breaks to high-income households.

### ***Reduce the Corporate Tax Rate to 15 Percent***

In addition to including a 15 percent rate for all businesses in his April 26 proposal, Trump has stated that the tax rate for corporations specifically is too high. During his address to Congress on February 28, he claimed that America's corporate income tax rate of 35 percent is the highest in the world, making our companies unable to compete.

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

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

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

In other words, there seems to be little justification for reducing the corporate income tax rate to 15 percent, which is the costliest of Trump’s tax proposals.

### ***Repeal the Estate Tax***

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

The Joint Committee on Taxation estimated that if the estate tax is repealed, more than 70 percent of the benefits would go to families with estates worth more than \$20 million.<sup>12</sup>

### ***Changes to International Corporate Tax Rules***

Another Trump proposal would adopt a “territorial” tax system, which means the offshore profits of American corporations would be exempt from U.S. taxes. This report does not include estimates for this proposal because they are highly uncertain, but it is very likely that the result would be greater offshore corporate tax avoidance and thus a reduction in tax revenue.

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

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

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

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

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

The proposal does not specify what the rate would be, but during the campaign he proposed a one-time tax on these offshore profits at a rate of ten percent. In the long-run, this would be a significant break for

corporations that otherwise would have to pay the full U.S. corporate tax rate on these profits. The proposal would raise revenue in the short-run, but because this is only a temporary, one-time impact, it is not included in the estimates for this report.

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<sup>1</sup> Bloomberg, "'Mnuchin Rule' Against Wealthy Tax Cuts Comes Back to Bite Him," May 25, 2017. <https://www.bloomberg.com/news/articles/2017-05-25/-mnuchin-rule-against-wealthy-tax-cuts-comes-back-to-bite-him>

<sup>2</sup> Center on Budget and Policy Priorities, "Trump Budget Gets Three-Fifths of Its Cuts From Programs for Low- and Moderate-Income People," May 30, 2017. <https://www.cbpp.org/research/federal-budget/trump-budget-gets-three-fifths-of-its-cuts-from-programs-for-low-and>

<sup>3</sup> CNN, "The 1-Page White House Handout on Trump's Tax Proposal," April 26, 2017. <http://www.cnn.com/2017/04/26/politics/white-house-donald-trump-tax-proposal/index.html>

<sup>4</sup> The Joint Committee on Taxation and the Congressional Budget Office assume that investors will sell fewer assets, meaning there will be fewer capital gains to tax, when taxes are increased on capital gains, and vice versa when taxes on capital gains are lowered. The Congressional Research Service has written that this behavioral effect probably does exist but is likely to be smaller than the effect assumed by JCT and CBO. The estimates in this report assume that changes in taxes on capital gains have effects that are in line with what the Congressional Research Service has found. The method used to calculate these effects and incorporate them into the cost estimates is described in Citizens for Tax Justice, "Policy Options to Raise Revenue," March 8, 2012. [http://ctj.org/ctjreports/2012/03/policy\\_options\\_to\\_raise\\_revenue.php](http://ctj.org/ctjreports/2012/03/policy_options_to_raise_revenue.php)

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

<sup>6</sup> In 2013, the Congressional Budget Office found that 68 percent of the benefits of the lower tax rate for capital gains and stock dividends went to the richest one percent of taxpayers, making it by far the tax break most focused on the richest Americans. Congressional Budget Office, "The Distribution of Major Tax Expenditures in the Individual Income Tax System," May 29, 2013. <http://cbo.gov/publication/43768>

<sup>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> Gary Cohn, National Economic Council Director, speaks to "CBS This Morning": Full transcript, May 1, 2017, <http://www.cbsnews.com/news/gary-cohn-national-economic-council-director-speaks-to-cbs-this-morning-full-transcript/>; Julia Limitone, "Gary Cohn: Trump Wants Washington Out of Middle Class Pockets," Fox Business News, April 28, 2017, <http://www.foxbusiness.com/politics/2017/04/28/gary-cohn-trump-wants-washington-out-middle-class-pockets.html>; Briefing by Secretary of the Treasury Steven Mnuchin and Director of the National Economic Council Gary Cohn, April 26, 2017, <https://www.whitehouse.gov/the-press-office/2017/04/26/briefing-secretary-treasury-steven-mnuchin-and-director-national>.

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

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

<sup>11</sup> 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>12</sup> Memorandum from Thomas A. Barthold, Joint Committee on Taxation, March 24, 2015. <https://democrats-waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/114-0191.pdf>

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

## Appendix I: States Ranked by Share of Tax Cuts Relative to Population

### Share of Tax Cuts Relative to Share of State Population

(Less than 100% means state receives a share of total tax cuts that is smaller than its share of U.S. population)

Mississippi	53%	Oklahoma	93%
West Virginia	61%	Virginia	95%
Arkansas	66%	Michigan	96%
Kentucky	66%	New Jersey	98%
New Mexico	67%	Illinois	98%
Oregon	69%	Wisconsin	101%
Maine	71%	Montana	102%
North Carolina	72%	Minnesota	102%
South Carolina	72%	Nebraska	103%
Alabama	73%	Kansas	104%
Idaho	75%	New Hampshire	107%
Hawaii	76%	Louisiana	111%
Arizona	76%	Nevada	112%
Utah	76%	New York	116%
Maryland	79%	Texas	117%
Iowa	81%	Colorado	119%
Delaware	82%	Alaska	121%
Rhode Island	82%	Washington	125%
Tennessee	82%	Florida	146%
Georgia	83%	South Dakota	150%
Ohio	83%	Massachusetts	157%
Vermont	86%	North Dakota	163%
Indiana	87%	District of Columbia	169%
Missouri	87%	Connecticut	176%
California	91%	Wyoming	213%
Pennsylvania	93%		

Source: Institute on Taxation and Economic Policy (ITEP), July 2017 and Census Bureau, December 2016.

<https://www.census.gov/data/tables/2016/demo/popest/state-total.html>

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

### Impacts of the Trump Tax Proposals in 2018 in Alabama

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,200	\$13,900	\$ -31,100	0.8%	\$ -70	-0.5%
Second 20%	\$21,200 to \$37,000	28,500	-78,100	2.0%	-170	-0.6%
Middle 20%	\$37,000 to \$57,900	46,500	-258,900	6.5%	-580	-1.2%
Fourth 20%	\$57,900 to \$90,700	69,800	-464,700	11.7%	-1,020	-1.5%
Next 15%	\$90,700 to \$182,600	125,700	-678,300	17.1%	-2,020	-1.6%
Next 4%	\$182,600 to \$501,800	256,800	-500,900	12.7%	-5,510	-2.1%
Richest 1%	\$501,800 and higher	1,393,900	-1,945,400	49.2%	-83,090	-6.0%
<b>ALL</b>		<b>\$74,400</b>	<b>\$ -3,957,300</b>	<b>100.0%</b>	<b>\$ -1,730</b>	<b>-2.3%</b>
Bottom 60%	Less than \$57,900	\$29,600	\$ -368,100	9.3%	\$ -270	-0.9%

### Impacts of the Trump Tax Proposals in 2018 in Alaska

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$27,100	\$16,800	\$ -17,600	1.8%	\$ -270	-1.6%
Second 20%	\$27,100 to \$41,700	33,700	-46,100	4.6%	-670	-2.0%
Middle 20%	\$41,700 to \$77,200	58,300	-59,300	6.0%	-840	-1.4%
Fourth 20%	\$77,200 to \$125,000	98,300	-126,700	12.7%	-1,860	-1.9%
Next 15%	\$125,000 to \$243,900	177,700	-187,100	18.8%	-3,690	-2.1%
Next 4%	\$243,900 to \$613,600	316,300	-100,900	10.1%	-7,240	-2.3%
Richest 1%	\$613,600 and higher	1,400,500	-457,000	45.9%	-134,060	-9.6%
<b>ALL</b>		<b>\$93,100</b>	<b>\$ -994,700</b>	<b>100.0%</b>	<b>\$ -2,860</b>	<b>-3.1%</b>
Bottom 60%	Less than \$77,200	\$36,800	\$ -123,000	12.4%	\$ -600	-1.6%

### Impacts of the Trump Tax Proposals in 2018 in Arizona

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,400	\$13,800	\$ -83,300	1.4%	\$ -140	-1.0%
Second 20%	\$22,400 to \$38,200	31,900	-173,900	3.0%	-320	-1.0%
Middle 20%	\$38,200 to \$61,000	47,500	-194,100	3.3%	-320	-0.7%
Fourth 20%	\$61,000 to \$99,500	77,000	-840,600	14.5%	-1,410	-1.8%
Next 15%	\$99,500 to \$202,200	135,100	-850,100	14.6%	-1,890	-1.4%
Next 4%	\$202,200 to \$470,200	291,300	-709,400	12.2%	-5,940	-2.0%
Richest 1%	\$470,200 and higher	1,355,400	-2,964,200	51.0%	-99,090	-7.3%
<b>ALL</b>		<b>\$80,100</b>	<b>\$ -5,815,800</b>	<b>100.0%</b>	<b>\$ -1,970</b>	<b>-2.5%</b>
Bottom 60%	Less than \$61,000	\$31,400	\$ -451,300	7.8%	\$ -260	-0.8%

### Impacts of the Trump Tax Proposals in 2018 in Arkansas

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,900	\$13,000	\$ -18,500	0.8%	\$ -70	-0.5%
Second 20%	\$20,900 to \$35,200	28,600	-61,300	2.8%	-230	-0.8%
Middle 20%	\$35,200 to \$55,300	43,800	-150,900	6.9%	-570	-1.3%
Fourth 20%	\$55,300 to \$90,700	70,200	-245,800	11.2%	-910	-1.3%
Next 15%	\$90,700 to \$191,900	121,800	-350,200	16.0%	-1,760	-1.4%
Next 4%	\$191,900 to \$490,000	277,600	-281,400	12.8%	-5,060	-1.8%
Richest 1%	\$490,000 and higher	1,340,600	-1,086,600	49.5%	-80,800	-6.0%
<b>ALL</b>		<b>\$72,700</b>	<b>\$ -2,194,800</b>	<b>100.0%</b>	<b>\$ -1,600</b>	<b>-2.2%</b>
Bottom 60%	Less than \$55,300	\$28,400	\$ -230,700	10.5%	\$ -290	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in California

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$27,300	\$17,000	\$ -405,500	1.0%	\$ -120	-0.7%
Second 20%	\$27,300 to \$47,200	36,800	-1,176,900	3.0%	-340	-0.9%
Middle 20%	\$47,200 to \$75,500	59,900	-2,643,500	6.7%	-770	-1.3%
Fourth 20%	\$75,500 to \$129,500	97,600	-2,372,200	6.0%	-690	-0.7%
Next 15%	\$129,500 to \$303,200	187,600	20,000	-0.1%	10	0.0%
Next 4%	\$303,200 to \$864,900	471,000	-7,361,000	18.6%	-10,760	-2.3%
Richest 1%	\$864,900 and higher	2,746,600	-25,598,900	64.7%	-149,710	-5.5%
<b>ALL</b>		<b>\$115,800</b>	<b>\$ -39,538,000</b>	<b>100.0%</b>	<b>\$ -2,290</b>	<b>-2.0%</b>
Bottom 60%	Less than \$75,500	\$37,900	\$ -4,225,900	10.7%	\$ -410	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in Colorado

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,200	\$15,000	\$ -64,800	0.9%	\$ -120	-0.8%
Second 20%	\$25,200 to \$45,100	34,800	-231,500	3.2%	-430	-1.2%
Middle 20%	\$45,100 to \$69,500	56,700	-490,200	6.7%	-910	-1.6%
Fourth 20%	\$69,500 to \$121,600	91,700	-820,700	11.3%	-1,520	-1.7%
Next 15%	\$121,600 to \$260,300	167,800	-730,700	10.0%	-1,810	-1.1%
Next 4%	\$260,300 to \$637,800	398,100	-1,124,100	15.4%	-10,430	-2.6%
Richest 1%	\$637,800 and higher	1,845,700	-3,825,500	52.5%	-142,190	-7.7%
<b>ALL</b>		<b>\$98,200</b>	<b>\$ -7,287,500</b>	<b>100.0%</b>	<b>\$ -2,680</b>	<b>-2.7%</b>
Bottom 60%	Less than \$69,500	\$35,500	\$ -786,500	10.8%	\$ -490	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in Connecticut

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$24,000	\$14,400	\$ -26,600	0.4%	\$ -80	-0.6%
Second 20%	\$24,000 to \$47,300	35,700	-132,000	1.9%	-390	-1.1%
Middle 20%	\$47,300 to \$80,400	62,300	-259,700	3.7%	-720	-1.2%
Fourth 20%	\$80,400 to \$137,800	105,200	-374,000	5.3%	-1,070	-1.0%
Next 15%	\$137,800 to \$351,100	200,000	-344,500	4.9%	-1,320	-0.7%
Next 4%	\$351,100 to \$1,060,400	526,200	-1,465,600	20.9%	-21,020	-4.0%
Richest 1%	\$1,060,400 and higher	3,682,800	-4,394,000	62.8%	-253,050	-6.9%
<b>ALL</b>		<b>\$129,500</b>	<b>\$ -6,996,400</b>	<b>100.0%</b>	<b>\$ -3,960</b>	<b>-3.1%</b>
Bottom 60%	Less than \$80,400	\$37,700	\$ -418,300	6.0%	\$ -400	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in Delaware

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,100	\$13,200	\$ -6,700	0.8%	\$ -70	-0.5%
Second 20%	\$22,100 to \$39,500	29,600	-35,500	4.1%	-370	-1.3%
Middle 20%	\$39,500 to \$64,900	52,100	-72,900	8.4%	-780	-1.5%
Fourth 20%	\$64,900 to \$102,700	80,800	-130,000	15.0%	-1,340	-1.7%
Next 15%	\$102,700 to \$213,800	143,000	-123,900	14.3%	-1,730	-1.2%
Next 4%	\$213,800 to \$497,100	312,700	-93,700	10.8%	-4,910	-1.6%
Richest 1%	\$497,100 and higher	1,798,100	-403,200	46.6%	-84,310	-4.7%
<b>ALL</b>		<b>\$86,700</b>	<b>\$ -865,800</b>	<b>100.0%</b>	<b>\$ -1,800</b>	<b>-2.1%</b>
Bottom 60%	Less than \$64,900	\$31,600	\$ -115,000	13.3%	\$ -400	-1.3%



### Impacts of the Trump Tax Proposals in 2018 in District of Columbia

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$26,700	\$12,700	\$ -9,200	0.7%	\$ -130	-1.0%
Second 20%	\$26,700 to \$46,000	35,600	-34,900	2.7%	-490	-1.4%
Middle 20%	\$46,000 to \$73,100	58,300	-85,500	6.7%	-1,180	-2.0%
Fourth 20%	\$73,100 to \$125,400	94,000	-24,500	1.9%	-340	-0.4%
Next 15%	\$125,400 to \$319,100	190,300	32,300	-2.5%	600	0.3%
Next 4%	\$319,100 to \$1,022,000	509,300	-267,900	21.0%	-18,540	-3.6%
Richest 1%	\$1,022,000 and higher	2,998,900	-888,400	69.5%	-245,770	-8.2%
<b>ALL</b>		<b>\$118,300</b>	<b>\$ -1,278,000</b>	<b>100.0%</b>	<b>\$ -3,520</b>	<b>-3.0%</b>
Bottom 60%	Less than \$73,100	\$35,600	\$ -129,600	10.1%	\$ -600	-1.7%

### Impacts of the Trump Tax Proposals in 2018 in Florida

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,400	\$13,200	\$ -209,900	0.6%	\$ -100	-0.8%
Second 20%	\$20,400 to \$33,700	26,800	-471,300	1.4%	-220	-0.8%
Middle 20%	\$33,700 to \$54,200	42,500	-1,170,200	3.5%	-560	-1.3%
Fourth 20%	\$54,200 to \$92,400	70,800	-2,617,900	7.8%	-1,250	-1.8%
Next 15%	\$92,400 to \$217,300	135,200	-4,008,300	12.0%	-2,550	-1.9%
Next 4%	\$217,300 to \$620,400	338,900	-4,724,000	14.2%	-11,280	-3.3%
Richest 1%	\$620,400 and higher	2,797,700	-20,169,600	60.4%	-193,570	-6.9%
<b>ALL</b>		<b>\$91,600</b>	<b>\$ -33,371,200</b>	<b>100.0%</b>	<b>\$ -3,160</b>	<b>-3.4%</b>
Bottom 60%	Less than \$54,200	\$27,500	\$ -1,851,400	5.5%	\$ -300	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in Georgia

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,700	\$14,500	\$ -107,400	1.1%	\$ -120	-0.8%
Second 20%	\$22,700 to \$38,400	30,100	-266,000	2.8%	-290	-1.0%
Middle 20%	\$38,400 to \$59,600	46,200	-326,300	3.5%	-350	-0.8%
Fourth 20%	\$59,600 to \$100,300	76,100	-836,800	8.9%	-910	-1.2%
Next 15%	\$100,300 to \$228,500	142,900	-1,125,700	11.9%	-1,620	-1.1%
Next 4%	\$228,500 to \$552,200	336,600	-1,255,200	13.3%	-6,780	-2.0%
Richest 1%	\$552,200 and higher	1,892,900	-5,521,300	58.5%	-120,130	-6.3%
<b>ALL</b>		<b>\$86,500</b>	<b>\$ -9,438,800</b>	<b>100.0%</b>	<b>\$ -2,030</b>	<b>-2.3%</b>
Bottom 60%	Less than \$59,600	\$30,300	\$ -699,700	7.4%	\$ -250	-0.8%

### Impacts of the Trump Tax Proposals in 2018 in Hawaii

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$24,500	\$13,000	\$ -13,800	1.2%	\$ -100	-0.8%
Second 20%	\$24,500 to \$41,200	30,800	-53,100	4.4%	-370	-1.2%
Middle 20%	\$41,200 to \$61,800	49,200	-121,000	10.1%	-860	-1.7%
Fourth 20%	\$61,800 to \$104,900	80,700	-183,600	15.3%	-1,270	-1.6%
Next 15%	\$104,900 to \$200,700	139,500	-199,800	16.7%	-1,870	-1.3%
Next 4%	\$200,700 to \$470,500	287,400	-118,300	9.9%	-4,150	-1.4%
Richest 1%	\$470,500 and higher	1,262,200	-507,900	42.4%	-71,280	-5.6%
<b>ALL</b>		<b>\$78,800</b>	<b>\$ -1,197,500</b>	<b>100.0%</b>	<b>\$ -1,660</b>	<b>-2.1%</b>
Bottom 60%	Less than \$61,800	\$30,900	\$ -187,900	15.7%	\$ -440	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in Idaho

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,100	\$11,800	\$ -7,300	0.5%	\$ -60	-0.5%
Second 20%	\$21,100 to \$39,400	29,300	-44,300	3.2%	-270	-0.9%
Middle 20%	\$39,400 to \$61,900	49,300	-71,200	5.1%	-480	-1.0%
Fourth 20%	\$61,900 to \$92,500	74,600	-195,400	14.0%	-1,320	-1.8%
Next 15%	\$92,500 to \$185,500	122,500	-208,200	14.9%	-1,850	-1.5%
Next 4%	\$185,500 to \$457,600	274,400	-197,500	14.2%	-6,630	-2.4%
Richest 1%	\$457,600 and higher	1,418,700	-669,400	48.0%	-90,670	-6.4%
<b>ALL</b>		<b>\$76,100</b>	<b>\$ -1,393,300</b>	<b>100.0%</b>	<b>\$ -1,860</b>	<b>-2.4%</b>
Bottom 60%	Less than \$61,900	\$30,700	\$ -122,800	8.8%	\$ -280	-0.9%

### Impacts of the Trump Tax Proposals in 2018 in Illinois

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,900	\$15,100	\$ -125,600	0.9%	\$ -110	-0.7%
Second 20%	\$25,900 to \$44,300	34,700	-382,600	2.7%	-330	-1.0%
Middle 20%	\$44,300 to \$71,200	57,600	-1,006,400	7.2%	-860	-1.5%
Fourth 20%	\$71,200 to \$118,400	91,500	-1,697,500	12.2%	-1,450	-1.6%
Next 15%	\$118,400 to \$255,300	166,300	-937,600	6.7%	-1,070	-0.6%
Next 4%	\$255,300 to \$651,700	392,800	-1,978,600	14.2%	-8,430	-2.1%
Richest 1%	\$651,700 and higher	2,726,200	-7,819,000	56.1%	-134,270	-4.9%
<b>ALL</b>		<b>\$107,000</b>	<b>\$ -13,947,200</b>	<b>100.0%</b>	<b>\$ -2,380</b>	<b>-2.2%</b>
Bottom 60%	Less than \$71,200	\$35,800	\$ -1,514,500	10.9%	\$ -430	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Indiana

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,400	\$13,900	\$ -69,100	1.1%	\$ -110	-0.8%
Second 20%	\$23,400 to \$42,000	33,400	-217,100	3.4%	-350	-1.0%
Middle 20%	\$42,000 to \$64,000	52,400	-459,500	7.2%	-750	-1.4%
Fourth 20%	\$64,000 to \$100,500	79,700	-864,800	13.5%	-1,410	-1.8%
Next 15%	\$100,500 to \$195,200	134,700	-1,051,900	16.5%	-2,300	-1.7%
Next 4%	\$195,200 to \$500,500	278,600	-783,400	12.3%	-6,230	-2.2%
Richest 1%	\$500,500 and higher	1,511,600	-2,941,400	46.1%	-95,940	-6.3%
<b>ALL</b>		<b>\$81,900</b>	<b>\$ -6,387,200</b>	<b>100.0%</b>	<b>\$ -2,070</b>	<b>-2.5%</b>
Bottom 60%	Less than \$64,000	\$33,300	\$ -745,700	11.7%	\$ -410	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Iowa

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,600	\$13,100	\$ -28,300	1.0%	\$ -100	-0.8%
Second 20%	\$23,600 to \$42,000	33,300	-146,300	5.2%	-490	-1.5%
Middle 20%	\$42,000 to \$64,100	52,300	-188,500	6.7%	-640	-1.2%
Fourth 20%	\$64,100 to \$102,400	80,500	-421,200	15.0%	-1,420	-1.8%
Next 15%	\$102,400 to \$179,800	126,900	-470,400	16.7%	-2,110	-1.7%
Next 4%	\$179,800 to \$440,800	253,400	-300,200	10.7%	-5,060	-2.0%
Richest 1%	\$440,800 and higher	1,164,200	-1,258,100	44.7%	-84,860	-7.3%
<b>ALL</b>		<b>\$76,100</b>	<b>\$ -2,813,000</b>	<b>100.0%</b>	<b>\$ -1,880</b>	<b>-2.5%</b>
Bottom 60%	Less than \$64,100	\$32,900	\$ -363,100	12.9%	\$ -410	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Kansas

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$24,700	\$13,900	\$ -25,700	0.8%	\$ -100	-0.7%
Second 20%	\$24,700 to \$42,800	34,300	-90,500	2.7%	-340	-1.0%
Middle 20%	\$42,800 to \$67,100	54,600	-213,600	6.4%	-800	-1.5%
Fourth 20%	\$67,100 to \$108,400	84,300	-382,300	11.4%	-1,430	-1.7%
Next 15%	\$108,400 to \$210,700	144,100	-466,400	13.9%	-2,340	-1.6%
Next 4%	\$210,700 to \$535,600	308,000	-423,200	12.6%	-7,930	-2.6%
Richest 1%	\$535,600 and higher	1,825,100	-1,755,100	52.3%	-132,080	-7.2%
<b>ALL</b>		<b>\$89,100</b>	<b>\$ -3,356,800</b>	<b>100.0%</b>	<b>\$ -2,510</b>	<b>-2.8%</b>
Bottom 60%	Less than \$67,100	\$34,300	\$ -329,800	9.8%	\$ -410	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Kentucky

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,500	\$12,000	\$ -32,500	1.0%	\$ -80	-0.7%
Second 20%	\$21,500 to \$38,100	29,400	-98,900	3.0%	-240	-0.8%
Middle 20%	\$38,100 to \$56,600	47,100	-259,800	8.0%	-640	-1.4%
Fourth 20%	\$56,600 to \$96,200	74,200	-446,200	13.7%	-1,090	-1.5%
Next 15%	\$96,200 to \$184,200	127,400	-564,000	17.3%	-1,860	-1.5%
Next 4%	\$184,200 to \$460,800	263,400	-464,900	14.3%	-5,660	-2.1%
Richest 1%	\$460,800 and higher	1,313,400	-1,395,900	42.8%	-68,550	-5.2%
<b>ALL</b>		<b>\$74,800</b>	<b>\$ -3,262,300</b>	<b>100.0%</b>	<b>\$ -1,590</b>	<b>-2.1%</b>
Bottom 60%	Less than \$56,600	\$29,500	\$ -391,200	12.0%	\$ -320	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in Louisiana

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,400	\$12,600	\$ -31,500	0.5%	\$ -80	-0.6%
Second 20%	\$20,400 to \$38,300	28,800	-66,200	1.1%	-170	-0.6%
Middle 20%	\$38,300 to \$59,500	49,000	-276,600	4.8%	-640	-1.3%
Fourth 20%	\$59,500 to \$99,100	74,900	-657,000	11.4%	-1,590	-2.1%
Next 15%	\$99,100 to \$214,900	138,800	-707,100	12.3%	-2,260	-1.6%
Next 4%	\$214,900 to \$568,200	312,700	-821,900	14.3%	-9,900	-3.2%
Richest 1%	\$568,200 and higher	1,521,500	-3,205,900	55.6%	-155,290	-10.2%
<b>ALL</b>		<b>\$80,400</b>	<b>\$ -5,766,200</b>	<b>100.0%</b>	<b>\$ -2,740</b>	<b>-3.4%</b>
Bottom 60%	Less than \$59,500	\$30,400	\$ -374,200	6.5%	\$ -300	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in Maine

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,500	\$13,000	\$ -16,800	1.6%	\$ -130	-1.0%
Second 20%	\$22,500 to \$38,900	30,500	-42,000	4.0%	-310	-1.0%
Middle 20%	\$38,900 to \$60,000	48,500	-99,500	9.4%	-750	-1.5%
Fourth 20%	\$60,000 to \$99,700	76,500	-172,900	16.4%	-1,290	-1.7%
Next 15%	\$99,700 to \$185,900	128,900	-208,900	19.8%	-2,090	-1.6%
Next 4%	\$185,900 to \$473,000	269,600	-156,300	14.8%	-5,860	-2.2%
Richest 1%	\$473,000 and higher	1,212,000	-357,300	33.9%	-53,220	-4.4%
<b>ALL</b>		<b>\$75,400</b>	<b>\$ -1,053,800</b>	<b>100.0%</b>	<b>\$ -1,570</b>	<b>-2.1%</b>
Bottom 60%	Less than \$60,000	\$30,800	\$ -158,300	15.0%	\$ -400	-1.3%

### Impacts of the Trump Tax Proposals in 2018 in Maryland

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$27,000	\$14,600	\$ -77,200	1.5%	\$ -130	-0.9%
Second 20%	\$27,000 to \$48,700	36,900	-199,900	3.8%	-340	-0.9%
Middle 20%	\$48,700 to \$73,700	59,400	-375,700	7.1%	-640	-1.1%
Fourth 20%	\$73,700 to \$126,500	97,300	-474,400	9.0%	-800	-0.8%
Next 15%	\$126,500 to \$254,900	176,600	195,200	-3.7%	440	0.2%
Next 4%	\$254,900 to \$657,800	380,700	-669,900	12.7%	-5,700	-1.5%
Richest 1%	\$657,800 and higher	1,802,700	-3,686,400	69.7%	-123,720	-6.9%
<b>ALL</b>		<b>\$100,700</b>	<b>\$ -5,288,400</b>	<b>100.0%</b>	<b>\$ -1,780</b>	<b>-1.8%</b>
Bottom 60%	Less than \$73,700	\$37,000	\$ -652,800	12.3%	\$ -370	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in Massachusetts

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$24,500	\$14,800	\$ -88,600	0.7%	\$ -130	-0.9%
Second 20%	\$24,500 to \$45,800	34,400	-328,800	2.8%	-480	-1.4%
Middle 20%	\$45,800 to \$79,000	60,800	-802,100	6.8%	-1,150	-1.9%
Fourth 20%	\$79,000 to \$135,400	103,100	-927,100	7.8%	-1,340	-1.3%
Next 15%	\$135,400 to \$315,400	193,200	-469,800	4.0%	-900	-0.5%
Next 4%	\$315,400 to \$771,800	473,600	-1,748,900	14.8%	-12,600	-2.7%
Richest 1%	\$771,800 and higher	3,010,300	-7,487,800	63.2%	-215,670	-7.2%
<b>ALL</b>		<b>\$119,500</b>	<b>\$ -11,853,300</b>	<b>100.0%</b>	<b>\$ -3,380</b>	<b>-2.8%</b>
Bottom 60%	Less than \$79,000	\$36,700	\$ -1,219,600	10.3%	\$ -590	-1.6%

### Impacts of the Trump Tax Proposals in 2018 in Michigan

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,000	\$13,400	\$ -92,400	0.9%	\$ -100	-0.7%
Second 20%	\$23,000 to \$42,100	32,400	-257,200	2.4%	-280	-0.9%
Middle 20%	\$42,100 to \$67,000	53,400	-776,000	7.3%	-830	-1.6%
Fourth 20%	\$67,000 to \$108,300	84,700	-1,493,700	14.1%	-1,600	-1.9%
Next 15%	\$108,300 to \$213,100	146,400	-1,356,100	12.8%	-1,940	-1.3%
Next 4%	\$213,100 to \$502,500	311,000	-970,000	9.2%	-5,170	-1.7%
Richest 1%	\$502,500 and higher	1,621,600	-5,626,400	53.2%	-120,010	-7.4%
<b>ALL</b>		<b>\$85,900</b>	<b>\$ -10,571,800</b>	<b>100.0%</b>	<b>\$ -2,220</b>	<b>-2.6%</b>
Bottom 60%	Less than \$67,000	\$33,100	\$ -1,125,600	10.6%	\$ -400	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Minnesota

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$29,000	\$15,800	\$ -78,600	1.3%	\$ -150	-0.9%
Second 20%	\$29,000 to \$48,500	38,700	-312,600	5.0%	-590	-1.5%
Middle 20%	\$48,500 to \$74,800	60,800	-478,400	7.6%	-920	-1.5%
Fourth 20%	\$74,800 to \$121,000	94,400	-828,600	13.2%	-1,570	-1.7%
Next 15%	\$121,000 to \$250,700	164,700	-483,700	7.7%	-1,210	-0.7%
Next 4%	\$250,700 to \$632,000	378,600	-898,400	14.3%	-8,470	-2.2%
Richest 1%	\$632,000 and higher	2,589,800	-3,186,300	50.8%	-120,420	-4.6%
<b>ALL</b>		<b>\$107,300</b>	<b>\$ -6,266,600</b>	<b>100.0%</b>	<b>\$ -2,360</b>	<b>-2.2%</b>
Bottom 60%	Less than \$74,800	\$38,400	\$ -869,700	13.9%	\$ -550	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in Mississippi

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$18,100	\$11,600	\$ -13,900	0.8%	\$ -50	-0.4%
Second 20%	\$18,100 to \$30,900	23,600	-25,100	1.4%	-90	-0.4%
Middle 20%	\$30,900 to \$49,400	40,200	-77,600	4.4%	-290	-0.7%
Fourth 20%	\$49,400 to \$86,700	63,900	-230,900	13.0%	-850	-1.3%
Next 15%	\$86,700 to \$168,200	113,700	-359,000	20.3%	-1,750	-1.5%
Next 4%	\$168,200 to \$404,300	227,500	-216,800	12.3%	-3,970	-1.7%
Richest 1%	\$404,300 and higher	1,108,300	-846,000	47.8%	-62,390	-5.6%
<b>ALL</b>		<b>\$64,400</b>	<b>\$ -1,769,300</b>	<b>100.0%</b>	<b>\$ -1,290</b>	<b>-2.0%</b>
Bottom 60%	Less than \$49,400	\$25,200	\$ -116,600	6.6%	\$ -140	-0.6%

### Impacts of the Trump Tax Proposals in 2018 in Missouri

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,600	\$12,400	\$ -51,900	0.9%	\$ -90	-0.7%
Second 20%	\$20,600 to \$38,000	28,400	-163,000	2.8%	-280	-1.0%
Middle 20%	\$38,000 to \$59,100	47,400	-377,900	6.4%	-650	-1.4%
Fourth 20%	\$59,100 to \$96,300	74,900	-697,800	11.9%	-1,200	-1.6%
Next 15%	\$96,300 to \$193,800	129,400	-885,100	15.0%	-2,030	-1.6%
Next 4%	\$193,800 to \$480,200	281,300	-751,100	12.8%	-6,440	-2.3%
Richest 1%	\$480,200 and higher	1,587,000	-2,956,400	50.3%	-101,580	-6.4%
<b>ALL</b>		<b>\$78,300</b>	<b>\$ -5,883,200</b>	<b>100.0%</b>	<b>\$ -2,000</b>	<b>-2.6%</b>
Bottom 60%	Less than \$59,100	\$29,400	\$ -592,800	10.1%	\$ -340	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Montana

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,000	\$11,700	\$ -8,900	0.8%	\$ -90	-0.8%
Second 20%	\$22,000 to \$38,400	29,500	-15,500	1.3%	-150	-0.5%
Middle 20%	\$38,400 to \$60,400	47,300	-76,900	6.5%	-760	-1.6%
Fourth 20%	\$60,400 to \$99,300	79,500	-106,900	9.1%	-1,030	-1.3%
Next 15%	\$99,300 to \$200,200	137,100	-160,000	13.6%	-2,040	-1.5%
Next 4%	\$200,200 to \$535,400	309,400	-207,600	17.7%	-9,850	-3.2%
Richest 1%	\$535,400 and higher	1,819,000	-600,200	51.0%	-113,270	-6.2%
<b>ALL</b>		<b>\$85,000</b>	<b>\$ -1,175,900</b>	<b>100.0%</b>	<b>\$ -2,270</b>	<b>-2.7%</b>
Bottom 60%	Less than \$60,400	\$29,600	\$ -101,400	8.6%	\$ -330	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in Nebraska

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,700	\$14,300	\$ -18,400	0.8%	\$ -100	-0.7%
Second 20%	\$25,700 to \$43,600	34,800	-69,700	3.2%	-390	-1.1%
Middle 20%	\$43,600 to \$67,600	54,800	-141,800	6.5%	-800	-1.5%
Fourth 20%	\$67,600 to \$99,500	81,400	-273,000	12.5%	-1,490	-1.8%
Next 15%	\$99,500 to \$191,600	132,800	-299,300	13.7%	-2,220	-1.7%
Next 4%	\$191,600 to \$521,300	284,500	-234,400	10.7%	-6,510	-2.3%
Richest 1%	\$521,300 and higher	1,572,200	-1,152,600	52.6%	-128,300	-8.2%
<b>ALL</b>		<b>\$84,000</b>	<b>\$ -2,189,200</b>	<b>100.0%</b>	<b>\$ -2,430</b>	<b>-2.9%</b>
Bottom 60%	Less than \$67,600	\$34,600	\$ -229,900	10.5%	\$ -430	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Nevada

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,300	\$14,300	\$ -33,700	0.9%	\$ -140	-1.0%
Second 20%	\$22,300 to \$38,900	29,400	-81,800	2.2%	-280	-1.0%
Middle 20%	\$38,900 to \$60,600	49,800	-174,700	4.8%	-650	-1.3%
Fourth 20%	\$60,600 to \$99,100	79,000	-328,400	9.0%	-1,220	-1.5%
Next 15%	\$99,100 to \$199,000	136,400	-431,500	11.8%	-2,140	-1.6%
Next 4%	\$199,000 to \$538,200	306,500	-314,000	8.6%	-5,790	-1.9%
Richest 1%	\$538,200 and higher	2,498,000	-2,288,700	62.7%	-170,150	-6.8%
<b>ALL</b>		<b>\$91,100</b>	<b>\$ -3,652,700</b>	<b>100.0%</b>	<b>\$ -2,680</b>	<b>-2.9%</b>
Bottom 60%	Less than \$60,600	\$31,600	\$ -290,200	7.9%	\$ -360	-1.1%

### Impacts of the Trump Tax Proposals in 2018 in New Hampshire

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$31,600	\$20,100	\$ -35,400	2.2%	\$ -270	-1.3%
Second 20%	\$31,600 to \$50,300	40,100	-77,600	4.9%	-590	-1.5%
Middle 20%	\$50,300 to \$77,400	63,100	-140,700	8.9%	-1,060	-1.7%
Fourth 20%	\$77,400 to \$129,100	99,900	-248,900	15.7%	-1,890	-1.9%
Next 15%	\$129,100 to \$258,600	174,100	-216,700	13.7%	-2,180	-1.3%
Next 4%	\$258,600 to \$545,600	354,200	-210,600	13.3%	-7,960	-2.2%
Richest 1%	\$545,600 and higher	1,668,100	-653,700	41.3%	-98,940	-5.9%
<b>ALL</b>		<b>\$100,800</b>	<b>\$ -1,583,700</b>	<b>100.0%</b>	<b>\$ -2,370</b>	<b>-2.4%</b>
Bottom 60%	Less than \$77,400	\$41,200	\$ -253,700	16.0%	\$ -640	-1.6%

### Impacts of the Trump Tax Proposals in 2018 in New Jersey

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,800	\$15,600	\$ -117,100	1.2%	\$ -140	-0.9%
Second 20%	\$25,800 to \$48,700	36,500	-343,200	3.5%	-400	-1.1%
Middle 20%	\$48,700 to \$77,800	61,900	-827,000	8.5%	-980	-1.6%
Fourth 20%	\$77,800 to \$138,100	104,900	-713,500	7.3%	-840	-0.8%
Next 15%	\$138,100 to \$328,700	197,100	-232,600	2.4%	-370	-0.2%
Next 4%	\$328,700 to \$1,105,200	512,200	-2,171,000	22.3%	-12,700	-2.5%
Richest 1%	\$1,105,200 and higher	3,101,200	-5,312,600	54.7%	-130,440	-4.2%
<b>ALL</b>		<b>\$123,100</b>	<b>\$ -9,716,800</b>	<b>100.0%</b>	<b>\$ -2,280</b>	<b>-1.9%</b>
Bottom 60%	Less than \$77,800	\$38,100	\$ -1,287,300	13.2%	\$ -510	-1.3%

### Impacts of the Trump Tax Proposals in 2018 in New Mexico

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,100	\$12,900	\$ -13,000	0.8%	\$ -80	-0.6%
Second 20%	\$20,100 to \$38,000	29,500	-38,500	2.5%	-220	-0.7%
Middle 20%	\$38,000 to \$59,300	47,600	-96,000	6.2%	-580	-1.2%
Fourth 20%	\$59,300 to \$98,400	75,900	-258,900	16.6%	-1,450	-1.9%
Next 15%	\$98,400 to \$190,000	133,400	-297,700	19.1%	-2,250	-1.7%
Next 4%	\$190,000 to \$443,700	261,400	-199,700	12.8%	-5,610	-2.1%
Richest 1%	\$443,700 and higher	1,264,600	-654,600	42.0%	-73,070	-5.8%
<b>ALL</b>		<b>\$77,000</b>	<b>\$ -1,558,500</b>	<b>100.0%</b>	<b>\$ -1,790</b>	<b>-2.3%</b>
Bottom 60%	Less than \$59,300	\$29,900	\$ -147,500	9.5%	\$ -290	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in New York

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,600	\$13,800	\$ -165,300	0.6%	\$ -90	-0.7%
Second 20%	\$23,600 to \$39,700	31,600	-437,000	1.7%	-230	-0.7%
Middle 20%	\$39,700 to \$66,300	52,300	-1,329,200	5.2%	-690	-1.3%
Fourth 20%	\$66,300 to \$118,400	89,200	-1,978,500	7.8%	-1,030	-1.2%
Next 15%	\$118,400 to \$275,000	169,000	-751,600	2.9%	-520	-0.3%
Next 4%	\$275,000 to \$872,200	444,200	-3,781,200	14.8%	-9,820	-2.2%
Richest 1%	\$872,200 and higher	3,234,000	-17,043,200	66.9%	-176,680	-5.5%
<b>ALL</b>		<b>\$111,600</b>	<b>\$ -25,486,100</b>	<b>100.0%</b>	<b>\$ -2,620</b>	<b>-2.3%</b>
Bottom 60%	Less than \$66,300	\$32,600	\$ -1,931,500	7.6%	\$ -330	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in North Carolina

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,800	\$12,900	\$ -79,500	1.0%	\$ -80	-0.6%
Second 20%	\$20,800 to \$34,300	27,600	-185,100	2.3%	-190	-0.7%
Middle 20%	\$34,300 to \$58,900	45,600	-591,400	7.3%	-610	-1.3%
Fourth 20%	\$58,900 to \$96,900	75,500	-1,133,900	13.9%	-1,190	-1.6%
Next 15%	\$96,900 to \$213,100	134,700	-1,166,800	14.3%	-1,600	-1.2%
Next 4%	\$213,100 to \$512,000	310,000	-1,207,500	14.8%	-6,290	-2.0%
Richest 1%	\$512,000 and higher	1,541,500	-3,790,600	46.5%	-78,880	-5.1%
<b>ALL</b>		<b>\$79,700</b>	<b>\$ -8,154,900</b>	<b>100.0%</b>	<b>\$ -1,680</b>	<b>-2.1%</b>
Bottom 60%	Less than \$58,900	\$28,700	\$ -856,100	10.5%	\$ -300	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in North Dakota

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,000	\$16,700	\$ -12,200	0.9%	\$ -160	-1.0%
Second 20%	\$25,000 to \$43,900	33,400	-24,300	1.8%	-320	-1.0%
Middle 20%	\$43,900 to \$75,600	58,600	-60,500	4.4%	-800	-1.4%
Fourth 20%	\$75,600 to \$113,100	90,900	-146,600	10.7%	-1,870	-2.1%
Next 15%	\$113,100 to \$225,500	148,600	-221,200	16.1%	-3,820	-2.6%
Next 4%	\$225,500 to \$693,800	343,200	-204,100	14.9%	-13,410	-3.9%
Richest 1%	\$693,800 and higher	1,714,800	-704,100	51.3%	-187,660	-10.9%
<b>ALL</b>		<b>\$92,700</b>	<b>\$ -1,373,100</b>	<b>100.0%</b>	<b>\$ -3,570</b>	<b>-3.9%</b>
Bottom 60%	Less than \$75,600	\$36,300	\$ -97,000	7.1%	\$ -430	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Ohio

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,300	\$12,900	\$ -84,500	0.8%	\$ -70	-0.5%
Second 20%	\$22,300 to \$38,700	30,400	-313,600	2.9%	-270	-0.9%
Middle 20%	\$38,700 to \$58,900	48,100	-851,100	8.0%	-740	-1.5%
Fourth 20%	\$58,900 to \$96,800	74,500	-1,314,200	12.3%	-1,140	-1.5%
Next 15%	\$96,800 to \$188,600	128,400	-1,769,100	16.6%	-2,050	-1.6%
Next 4%	\$188,600 to \$483,100	280,500	-1,306,800	12.2%	-5,690	-2.0%
Richest 1%	\$483,100 and higher	1,485,800	-5,033,800	47.2%	-87,490	-5.9%
<b>ALL</b>		<b>\$77,800</b>	<b>\$ -10,673,000</b>	<b>100.0%</b>	<b>\$ -1,840</b>	<b>-2.4%</b>
Bottom 60%	Less than \$58,900	\$30,500	\$ -1,249,200	11.7%	\$ -360	-1.2%



### Impacts of the Trump Tax Proposals in 2018 in Oklahoma

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$20,000	\$12,200	\$ -28,400	0.7%	\$ -90	-0.7%
Second 20%	\$20,000 to \$34,700	27,100	-58,000	1.4%	-170	-0.6%
Middle 20%	\$34,700 to \$55,700	44,300	-190,400	4.7%	-550	-1.2%
Fourth 20%	\$55,700 to \$89,700	72,700	-399,500	9.9%	-1,140	-1.6%
Next 15%	\$89,700 to \$196,700	125,200	-602,200	14.9%	-2,260	-1.8%
Next 4%	\$196,700 to \$498,400	286,100	-489,600	12.1%	-7,210	-2.5%
Richest 1%	\$498,400 and higher	1,379,600	-2,278,800	56.3%	-134,790	-9.8%
<b>ALL</b>		<b>\$74,800</b>	<b>\$ -4,046,900</b>	<b>100.0%</b>	<b>\$ -2,330</b>	<b>-3.1%</b>
Bottom 60%	Less than \$55,700	\$28,100	\$ -276,800	6.8%	\$ -270	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in Oregon

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,900	\$14,400	\$ -43,300	1.4%	\$ -110	-0.8%
Second 20%	\$23,900 to \$41,600	31,800	-121,400	3.9%	-300	-0.9%
Middle 20%	\$41,600 to \$66,800	52,800	-294,400	9.4%	-740	-1.4%
Fourth 20%	\$66,800 to \$109,900	87,100	-471,200	15.0%	-1,170	-1.3%
Next 15%	\$109,900 to \$223,500	150,800	-259,300	8.3%	-860	-0.6%
Next 4%	\$223,500 to \$532,000	309,400	-515,700	16.5%	-6,430	-2.1%
Richest 1%	\$532,000 and higher	1,676,800	-1,428,100	45.6%	-71,200	-4.2%
<b>ALL</b>		<b>\$88,300</b>	<b>\$ -3,133,300</b>	<b>100.0%</b>	<b>\$ -1,550</b>	<b>-1.8%</b>
Bottom 60%	Less than \$66,800	\$33,000	\$ -459,100	14.7%	\$ -380	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Pennsylvania

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$22,800	\$13,700	\$ -126,800	1.0%	\$ -100	-0.7%
Second 20%	\$22,800 to \$41,200	32,000	-429,200	3.3%	-340	-1.1%
Middle 20%	\$41,200 to \$64,900	51,600	-1,098,900	8.4%	-860	-1.7%
Fourth 20%	\$64,900 to \$106,400	82,100	-1,685,200	12.8%	-1,330	-1.6%
Next 15%	\$106,400 to \$221,600	146,400	-1,639,800	12.5%	-1,730	-1.2%
Next 4%	\$221,600 to \$550,200	327,400	-1,560,900	11.9%	-6,180	-1.9%
Richest 1%	\$550,200 and higher	1,780,400	-6,588,800	50.2%	-104,220	-5.9%
<b>ALL</b>		<b>\$87,800</b>	<b>\$ -13,129,600</b>	<b>100.0%</b>	<b>\$ -2,060</b>	<b>-2.3%</b>
Bottom 60%	Less than \$64,900	\$32,500	\$ -1,654,900	12.6%	\$ -440	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in Rhode Island

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,800	\$12,800	\$ -12,400	1.3%	\$ -120	-0.9%
Second 20%	\$21,800 to \$38,900	30,500	-41,300	4.3%	-390	-1.3%
Middle 20%	\$38,900 to \$67,100	52,100	-81,400	8.4%	-790	-1.5%
Fourth 20%	\$67,100 to \$112,700	87,100	-129,700	13.5%	-1,190	-1.4%
Next 15%	\$112,700 to \$216,400	154,700	-121,400	12.6%	-1,530	-1.0%
Next 4%	\$216,400 to \$528,800	318,400	-120,300	12.5%	-5,680	-1.8%
Richest 1%	\$528,800 and higher	1,795,500	-457,300	47.4%	-86,610	-4.8%
<b>ALL</b>		<b>\$89,900</b>	<b>\$ -963,900</b>	<b>100.0%</b>	<b>\$ -1,810</b>	<b>-2.0%</b>
Bottom 60%	Less than \$67,100	\$31,600	\$ -135,100	14.0%	\$ -430	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in South Carolina

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,600	\$13,600	\$ -66,800	1.7%	\$ -140	-1.0%
Second 20%	\$21,600 to \$37,000	28,500	-94,700	2.4%	-200	-0.7%
Middle 20%	\$37,000 to \$57,500	46,300	-254,100	6.4%	-550	-1.2%
Fourth 20%	\$57,500 to \$93,000	73,000	-506,300	12.7%	-1,090	-1.5%
Next 15%	\$93,000 to \$198,400	127,100	-593,800	14.9%	-1,690	-1.3%
Next 4%	\$198,400 to \$478,100	284,000	-499,700	12.5%	-5,380	-1.9%
Richest 1%	\$478,100 and higher	1,134,000	-1,974,600	49.5%	-84,760	-7.5%
<b>ALL</b>		<b>\$73,200</b>	<b>\$ -3,990,000</b>	<b>100.0%</b>	<b>\$ -1,700</b>	<b>-2.3%</b>
Bottom 60%	Less than \$57,500	\$29,400	\$ -415,600	10.4%	\$ -300	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in South Dakota

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,400	\$14,700	\$ -8,000	0.6%	\$ -100	-0.7%
Second 20%	\$23,400 to \$38,300	30,700	-33,300	2.3%	-410	-1.3%
Middle 20%	\$38,300 to \$59,300	48,600	-56,100	3.9%	-710	-1.5%
Fourth 20%	\$59,300 to \$97,800	75,800	-123,900	8.6%	-1,500	-2.0%
Next 15%	\$97,800 to \$205,600	135,900	-173,800	12.1%	-2,790	-2.1%
Next 4%	\$205,600 to \$589,600	313,900	-201,200	14.0%	-11,860	-3.8%
Richest 1%	\$589,600 and higher	1,770,700	-843,000	58.6%	-203,110	-11.5%
<b>ALL</b>		<b>\$85,400</b>	<b>\$ -1,439,300</b>	<b>100.0%</b>	<b>\$ -3,530</b>	<b>-4.1%</b>
Bottom 60%	Less than \$59,300	\$31,200	\$ -97,400	6.8%	\$ -410	-1.3%

### Impacts of the Trump Tax Proposals in 2018 in Tennessee

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$21,000	\$13,200	\$ -70,700	1.2%	\$ -110	-0.8%
Second 20%	\$21,000 to \$37,400	29,600	-151,500	2.5%	-240	-0.8%
Middle 20%	\$37,400 to \$58,400	47,400	-336,800	5.5%	-550	-1.2%
Fourth 20%	\$58,400 to \$93,200	73,800	-756,300	12.5%	-1,210	-1.6%
Next 15%	\$93,200 to \$192,900	127,700	-1,152,500	19.0%	-2,470	-1.9%
Next 4%	\$192,900 to \$534,500	293,200	-893,300	14.7%	-7,230	-2.5%
Richest 1%	\$534,500 and higher	1,793,500	-2,711,300	44.6%	-84,530	-4.7%
<b>ALL</b>		<b>\$81,200</b>	<b>\$ -6,072,500</b>	<b>100.0%</b>	<b>\$ -1,930</b>	<b>-2.4%</b>
Bottom 60%	Less than \$58,400	\$30,000	\$ -559,000	9.2%	\$ -300	-1.0%

### Impacts of the Trump Tax Proposals in 2018 in Texas

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,900	\$14,400	\$ -237,000	0.7%	\$ -100	-0.7%
Second 20%	\$23,900 to \$39,900	31,600	-557,300	1.5%	-230	-0.7%
Middle 20%	\$39,900 to \$63,100	50,500	-1,408,200	3.9%	-570	-1.1%
Fourth 20%	\$63,100 to \$108,300	82,900	-3,197,600	8.8%	-1,290	-1.6%
Next 15%	\$108,300 to \$237,600	151,500	-3,938,100	10.8%	-2,130	-1.4%
Next 4%	\$237,600 to \$696,400	361,700	-5,440,700	15.0%	-11,000	-3.0%
Richest 1%	\$696,400 and higher	2,019,900	-21,537,200	59.3%	-173,900	-8.6%
<b>ALL</b>		<b>\$92,600</b>	<b>\$ -36,316,200</b>	<b>100.0%</b>	<b>\$ -2,920</b>	<b>-3.2%</b>
Bottom 60%	Less than \$63,100	\$32,200	\$ -2,202,500	6.1%	\$ -300	-0.9%

### Impacts of the Trump Tax Proposals in 2018 in Utah

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,700	\$15,300	\$ -31,300	1.2%	\$ -130	-0.8%
Second 20%	\$25,700 to \$44,600	35,900	-93,400	3.6%	-380	-1.1%
Middle 20%	\$44,600 to \$72,300	57,200	-100,400	3.9%	-410	-0.7%
Fourth 20%	\$72,300 to \$114,500	90,700	-178,000	6.9%	-720	-0.8%
Next 15%	\$114,500 to \$227,600	155,100	-178,500	6.9%	-970	-0.6%
Next 4%	\$227,600 to \$545,500	321,900	-311,000	12.0%	-6,290	-2.0%
Richest 1%	\$545,500 and higher	1,573,600	-1,697,100	65.5%	-137,710	-8.8%
<b>ALL</b>		<b>\$90,900</b>	<b>\$ -2,589,700</b>	<b>100.0%</b>	<b>\$ -2,080</b>	<b>-2.3%</b>
Bottom 60%	Less than \$72,300	\$36,200	\$ -225,100	8.7%	\$ -300	-0.8%

### Impacts of the Trump Tax Proposals in 2018 in Vermont

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$25,300	\$14,100	\$ -7,100	1.2%	\$ -110	-0.8%
Second 20%	\$25,300 to \$44,200	35,900	-22,800	3.8%	-360	-1.0%
Middle 20%	\$44,200 to \$66,000	53,300	-72,200	12.1%	-1,170	-2.2%
Fourth 20%	\$66,000 to \$107,000	83,700	-78,700	13.1%	-1,260	-1.5%
Next 15%	\$107,000 to \$203,200	140,100	-81,400	13.6%	-1,710	-1.2%
Next 4%	\$203,200 to \$505,400	280,800	-102,100	17.1%	-7,800	-2.8%
Richest 1%	\$505,400 and higher	1,192,800	-234,100	39.1%	-73,610	-6.2%
<b>ALL</b>		<b>\$81,800</b>	<b>\$ -598,400</b>	<b>100.0%</b>	<b>\$ -1,900</b>	<b>-2.3%</b>
Bottom 60%	Less than \$66,000	\$34,300	\$ -102,100	17.1%	\$ -550	-1.6%

### Impacts of the Trump Tax Proposals in 2018 in Virginia

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,100	\$14,200	\$ -69,700	0.8%	\$ -90	-0.6%
Second 20%	\$23,100 to \$42,500	31,800	-279,200	3.1%	-340	-1.1%
Middle 20%	\$42,500 to \$69,300	54,600	-631,900	7.1%	-770	-1.4%
Fourth 20%	\$69,300 to \$123,900	93,100	-1,075,200	12.1%	-1,310	-1.4%
Next 15%	\$123,900 to \$264,100	173,900	-433,800	4.9%	-710	-0.4%
Next 4%	\$264,100 to \$640,000	374,800	-1,077,400	12.1%	-6,580	-1.8%
Richest 1%	\$640,000 and higher	1,718,600	-5,345,600	60.0%	-130,670	-7.6%
<b>ALL</b>		<b>\$96,200</b>	<b>\$ -8,912,800</b>	<b>100.0%</b>	<b>\$ -2,160</b>	<b>-2.2%</b>
Bottom 60%	Less than \$69,300	\$33,500	\$ -980,800	11.0%	\$ -400	-1.2%

### Impacts of the Trump Tax Proposals in 2018 in Washington

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$26,600	\$15,600	\$ -111,200	1.1%	\$ -160	-1.0%
Second 20%	\$26,600 to \$47,000	37,100	-324,000	3.2%	-470	-1.3%
Middle 20%	\$47,000 to \$75,000	60,300	-649,300	6.4%	-930	-1.5%
Fourth 20%	\$75,000 to \$122,100	95,700	-1,200,100	11.9%	-1,730	-1.8%
Next 15%	\$122,100 to \$249,600	165,200	-1,044,600	10.3%	-1,990	-1.2%
Next 4%	\$249,600 to \$624,100	362,400	-1,360,000	13.4%	-9,810	-2.7%
Richest 1%	\$624,100 and higher	1,983,800	-5,424,600	53.6%	-152,300	-7.7%
<b>ALL</b>		<b>\$100,000</b>	<b>\$ -10,113,800</b>	<b>100.0%</b>	<b>\$ -2,870</b>	<b>-2.9%</b>
Bottom 60%	Less than \$75,000	\$37,700	\$ -1,084,600	10.7%	\$ -520	-1.4%

### Impacts of the Trump Tax Proposals in 2018 in West Virginia

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$19,700	\$10,800	\$ -10,400	0.8%	\$ -60	-0.6%
Second 20%	\$19,700 to \$33,500	26,500	-28,300	2.3%	-160	-0.6%
Middle 20%	\$33,500 to \$52,700	41,200	-88,300	7.2%	-500	-1.2%
Fourth 20%	\$52,700 to \$86,500	67,400	-199,800	16.2%	-1,130	-1.7%
Next 15%	\$86,500 to \$163,500	112,700	-312,300	25.3%	-2,370	-2.1%
Next 4%	\$163,500 to \$358,800	216,300	-132,900	10.8%	-3,660	-1.7%
Richest 1%	\$358,800 and higher	791,400	-462,000	37.4%	-51,600	-6.5%
<b>ALL</b>		<b>\$62,000</b>	<b>\$ -1,234,000</b>	<b>100.0%</b>	<b>\$ -1,380</b>	<b>-2.2%</b>
Bottom 60%	Less than \$52,700	\$26,200	\$ -127,000	10.3%	\$ -240	-0.9%

### Impacts of the Trump Tax Proposals in 2018 in Wisconsin

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$23,000	\$16,000	\$ -84,000	1.3%	\$ -150	-0.9%
Second 20%	\$23,000 to \$42,600	32,300	-240,200	3.7%	-450	-1.4%
Middle 20%	\$42,600 to \$67,200	54,400	-509,400	7.9%	-890	-1.6%
Fourth 20%	\$67,200 to \$105,800	83,800	-902,700	13.9%	-1,600	-1.9%
Next 15%	\$105,800 to \$202,900	139,900	-687,600	10.6%	-1,660	-1.2%
Next 4%	\$202,900 to \$525,900	287,400	-777,500	12.0%	-6,780	-2.4%
Richest 1%	\$525,900 and higher	1,786,500	-3,282,200	50.6%	-117,110	-6.6%
<b>ALL</b>		<b>\$87,600</b>	<b>\$ -6,483,700</b>	<b>100.0%</b>	<b>\$ -2,310</b>	<b>-2.6%</b>
Bottom 60%	Less than \$67,200	\$34,400	\$ -833,600	12.9%	\$ -500	-1.5%

### Impacts of the Trump Tax Proposals in 2018 in Wyoming

State Taxpayers			Tax Changes		Average Changes	
Income Group	Income Range	Average Income	Total Amount (in thousands)	Share of Tax Cuts	In dollars	As a % of Pre-Tax Income
Poorest 20%	Less than \$26,900	\$16,100	\$ -5,800	0.4%	\$ -110	-0.7%
Second 20%	\$26,900 to \$47,400	37,700	-30,200	2.2%	-550	-1.5%
Middle 20%	\$47,400 to \$82,100	64,900	-50,700	3.7%	-940	-1.4%
Fourth 20%	\$82,100 to \$117,500	98,900	-89,300	6.5%	-1,740	-1.8%
Next 15%	\$117,500 to \$200,300	141,900	-147,800	10.7%	-3,270	-2.3%
Next 4%	\$200,300 to \$542,400	326,100	-173,200	12.5%	-15,980	-4.9%
Richest 1%	\$542,400 and higher	3,008,400	-884,000	64.0%	-308,540	-10.3%
<b>ALL</b>		<b>\$109,500</b>	<b>\$ -1,381,000</b>	<b>100.0%</b>	<b>\$ -5,030</b>	<b>-4.6%</b>
Bottom 60%	Less than \$82,100	\$39,500	\$ -86,800	6.3%	\$ -530	-1.3%