

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Calendar Year 2019

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
							Percent	Percent
Less than \$10,000.....	-\$390	-5.5%	\$7.0	0.2%	\$6.7	0.2%	9.1%	8.6%
\$10,000 to \$20,000.....	-\$980	(5)	-\$2.4	-0.1%	-\$3.4	-0.1%	-0.7%	-1.0%
\$20,000 to \$30,000.....	-\$1,814	-8.2%	\$22.1	0.7%	\$20.3	0.7%	3.9%	3.6%
\$30,000 to \$40,000.....	-\$4,565	-9.7%	\$47.0	1.5%	\$42.4	1.4%	7.9%	7.2%
\$40,000 to \$50,000.....	-\$6,321	-9.4%	\$67.3	2.1%	\$61.0	2.0%	10.9%	9.9%
\$50,000 to \$75,000.....	-\$22,271	-8.4%	\$265.3	8.2%	\$243.1	8.1%	14.8%	13.5%
\$75,000 to \$100,000.....	-\$21,384	-7.6%	\$279.5	8.7%	\$258.2	8.6%	17.0%	15.7%
\$100,000 to \$200,000.....	-\$63,920	-6.8%	\$939.8	29.1%	\$875.9	29.3%	20.9%	19.5%
\$200,000 to \$500,000.....	-\$59,408	-8.2%	\$724.3	22.4%	\$664.9	22.2%	26.4%	24.2%
\$500,000 to \$1,000,000..	-\$24,836	-9.8%	\$254.7	7.9%	\$229.9	7.7%	30.9%	27.8%
\$1,000,000 and over.....	-\$34,009	-5.4%	\$624.1	19.3%	\$590.1	19.7%	32.5%	30.4%
Total, All Taxpayers.....	-\$239,901	-7.4%	\$3,228.7	100.0%	\$2,988.8	100.0%	20.7%	19.1%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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- (1) This table is a distributional analysis of the proposal in revenue table JCX-59-17, excluding the following sections: I. Tax Reform for Individuals: D.4.-D.6., E., H.1.-H.8., and H.13.-H.17. Under section G., the distribution analysis does not include the effect on the cost-sharing reductions and Medicaid spending.
- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), excise taxes (attributed to consumers), and corporate income taxes. The estimates of Federal taxes are preliminary and subject to change. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) For returns in the \$10,000 to \$20,000 income category, Federal taxes would decrease from -\$2.412 billion to -\$3.392 billion.

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Calendar Year 2021

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
							Percent	Percent
Less than \$10,000.....	-\$92	-1.3%	\$6.9	0.2%	\$6.8	0.2%	8.2%	8.1%
\$10,000 to \$20,000.....	\$2,843	(5)	-\$4.9	-0.1%	-\$2.0	-0.1%	-1.4%	-0.6%
\$20,000 to \$30,000.....	\$3,029	13.4%	\$22.5	0.6%	\$25.6	0.8%	3.7%	4.2%
\$30,000 to \$40,000.....	-\$1,503	-3.2%	\$47.7	1.4%	\$46.2	1.4%	7.6%	7.4%
\$40,000 to \$50,000.....	-\$3,603	-4.9%	\$73.7	2.1%	\$70.1	2.1%	10.9%	10.4%
\$50,000 to \$75,000.....	-\$19,545	-6.9%	\$283.4	8.1%	\$263.9	8.0%	14.7%	13.7%
\$75,000 to \$100,000.....	-\$20,834	-6.9%	\$300.3	8.6%	\$279.5	8.5%	16.8%	15.6%
\$100,000 to \$200,000.....	-\$62,981	-6.2%	\$1,017.6	29.1%	\$954.6	29.1%	20.9%	19.6%
\$200,000 to \$500,000.....	-\$59,599	-7.5%	\$799.8	22.9%	\$740.2	22.5%	26.5%	24.5%
\$500,000 to \$1,000,000..	-\$23,954	-8.6%	\$279.4	8.0%	\$255.5	7.8%	31.0%	28.2%
\$1,000,000 and over.....	-\$28,409	-4.2%	\$671.8	19.2%	\$643.4	19.6%	32.4%	30.8%
Total, All Taxpayers.....	-\$214,649	-6.1%	\$3,498.3	100.0%	\$3,283.7	100.0%	20.7%	19.4%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), excise taxes (attributed to consumers), and corporate income taxes. The estimates of Federal taxes are preliminary and subject to change. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) For returns in the \$10,000 to \$20,000 income category, Federal taxes would increase from -\$4.888 billion to -\$2.045 billion.

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Calendar Year 2023

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
							Percent	Percent
Less than \$10,000.....	\$180	2.8%	\$6.4	0.2%	\$6.6	0.2%	7.0%	7.2%
\$10,000 to \$20,000.....	\$3,737	(5)	-\$5.0	-0.1%	-\$1.3	0.0%	-1.3%	-0.3%
\$20,000 to \$30,000.....	\$3,177	12.9%	\$24.7	0.7%	\$27.8	0.8%	3.7%	4.2%
\$30,000 to \$40,000.....	-\$246	-0.5%	\$51.0	1.4%	\$50.8	1.4%	7.6%	7.6%
\$40,000 to \$50,000.....	-\$2,689	-3.3%	\$80.9	2.1%	\$78.2	2.2%	10.8%	10.5%
\$50,000 to \$75,000.....	-\$16,967	-5.6%	\$305.2	8.1%	\$288.2	8.0%	14.6%	13.8%
\$75,000 to \$100,000.....	-\$17,941	-5.5%	\$325.9	8.6%	\$308.0	8.5%	16.6%	15.7%
\$100,000 to \$200,000.....	-\$51,660	-4.7%	\$1,103.4	29.3%	\$1,051.8	29.2%	20.8%	19.8%
\$200,000 to \$500,000.....	-\$49,399	-5.7%	\$863.6	22.9%	\$814.2	22.6%	26.5%	24.9%
\$500,000 to \$1,000,000..	-\$18,527	-6.2%	\$297.6	7.9%	\$279.0	7.7%	30.8%	28.8%
\$1,000,000 and over.....	-\$12,772	-1.8%	\$717.5	19.0%	\$704.8	19.5%	32.2%	31.5%
Total, All Taxpayers.....	-\$163,072	-4.3%	\$3,771.1	100.0%	\$3,608.0	100.0%	20.5%	19.6%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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- (1) This table is a distributional analysis of the proposal in revenue table JCX-59-17, excluding the following sections: I. Tax Reform for Individuals: D.4.-D.6., E., H.1.-H.8., and H.13.-H.17. Under section G., the distribution analysis does not include the effect on the cost-sharing reductions and Medicaid spending.
- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), excise taxes (attributed to consumers), and corporate income taxes. The estimates of Federal taxes are preliminary and subject to change. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) For returns in the \$10,000 to \$20,000 income category, Federal taxes would increase from -\$5.044 billion to -\$1.307 billion.

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
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Calendar Year 2025

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
							Percent	Percent
Less than \$10,000.....	\$215	3.7%	\$5.9	0.1%	\$6.1	0.2%	5.8%	6.0%
\$10,000 to \$20,000.....	\$3,733	(5)	-\$4.7	-0.1%	-\$0.9	0.0%	-1.1%	-0.2%
\$20,000 to \$30,000.....	\$3,783	13.9%	\$27.2	0.7%	\$31.0	0.8%	3.8%	4.3%
\$30,000 to \$40,000.....	-\$159	-0.3%	\$53.7	1.3%	\$53.5	1.4%	7.5%	7.5%
\$40,000 to \$50,000.....	-\$2,616	-3.0%	\$88.0	2.2%	\$85.4	2.2%	10.9%	10.5%
\$50,000 to \$75,000.....	-\$17,312	-5.3%	\$328.1	8.0%	\$310.8	7.9%	14.5%	13.7%
\$75,000 to \$100,000.....	-\$18,916	-5.4%	\$350.6	8.6%	\$331.6	8.5%	16.5%	15.6%
\$100,000 to \$200,000.....	-\$54,051	-4.5%	\$1,197.4	29.3%	\$1,143.3	29.2%	20.7%	19.8%
\$200,000 to \$500,000.....	-\$53,824	-5.7%	\$943.3	23.1%	\$889.5	22.7%	26.5%	25.0%
\$500,000 to \$1,000,000..	-\$19,821	-6.2%	\$321.5	7.9%	\$301.7	7.7%	30.8%	28.8%
\$1,000,000 and over.....	-\$15,425	-2.0%	\$780.2	19.1%	\$764.8	19.5%	32.1%	31.3%
Total, All Taxpayers.....	-\$174,397	-4.3%	\$4,091.1	100.0%	\$3,916.7	100.0%	20.5%	19.6%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), excise taxes (attributed to consumers), and corporate income taxes. The estimates of Federal taxes are preliminary and subject to change. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) For returns in the \$10,000 to \$20,000 income category, Federal taxes would increase from -\$4.664 billion to -\$0.931 billion.

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Calendar Year 2027

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
	Millions	Percent	Billions	Percent	Billions	Percent	Present Law	Proposal
							Percent	Percent
Less than \$10,000.....	\$345	6.6%	\$5.2	0.1%	\$5.6	0.1%	4.7%	5.0%
\$10,000 to \$20,000.....	\$6,267	(5)	-\$3.4	-0.1%	\$2.9	0.1%	-0.8%	0.7%
\$20,000 to \$30,000.....	\$7,999	25.5%	\$31.4	0.7%	\$39.4	0.9%	4.1%	5.1%
\$30,000 to \$40,000.....	\$4,641	7.8%	\$59.4	1.3%	\$64.0	1.4%	7.6%	8.2%
\$40,000 to \$50,000.....	\$4,089	4.2%	\$98.0	2.2%	\$102.1	2.3%	11.0%	11.5%
\$50,000 to \$75,000.....	\$4,042	1.1%	\$352.2	7.9%	\$356.2	8.0%	14.5%	14.6%
\$75,000 to \$100,000.....	-\$679	-0.2%	\$380.3	8.6%	\$379.6	8.5%	16.3%	16.3%
\$100,000 to \$200,000.....	-\$3,676	-0.3%	\$1,302.4	29.3%	\$1,298.7	29.1%	20.7%	20.6%
\$200,000 to \$500,000.....	-\$4,368	-0.4%	\$1,026.5	23.1%	\$1,022.1	22.9%	26.6%	26.5%
\$500,000 to \$1,000,000..	-\$1,727	-0.5%	\$345.7	7.8%	\$343.9	7.7%	30.8%	30.5%
\$1,000,000 and over.....	-\$5,344	-0.6%	\$848.7	19.1%	\$843.3	18.9%	32.1%	31.8%
Total, All Taxpayers.....	\$11,616	0.3%	\$4,446.4	100.0%	\$4,458.0	100.0%	20.5%	20.6%

Source: Joint Committee on Taxation

Detail may not add to total due to rounding.

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- (1) This table is a distributional analysis of the proposal in revenue table JCX-59-17, excluding the following sections: I. Tax Reform for Individuals: D.4.-D.6., E., H.1.-H.8., and H.13.-H.17. Under section G., the distribution analysis does not include the effect on the cost-sharing reductions and Medicaid spending.
- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.
- (3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), excise taxes (attributed to consumers), and corporate income taxes. The estimates of Federal taxes are preliminary and subject to change. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.
- (4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).
- (5) For returns in the \$10,000 to \$20,000 income category, Federal taxes would increase from -\$3.415 billion to \$2.852 billion.

**DISTRIBUTIONAL EFFECTS OF
THE "TAX CUTS AND JOBS ACT,"
AS ORDERED REPORTED BY THE COMMITTEE ON FINANCE ON NOVEMBER 16, 2017**

Distribution of Individual Income Tax Side of the Proposal

INCOME CATEGORY	CHANGE IN FEDERAL TAXES (\$ millions)				
	2019	2021	2023	2025	2027
Less than \$10,000.....	-\$103	\$123	\$191	\$275	\$424
\$10,000 to \$20,000.....	-\$366	\$3,219	\$3,633	\$3,844	\$6,494
\$20,000 to \$30,000.....	-\$1,074	\$3,678	\$3,362	\$4,177	\$8,527
\$30,000 to \$40,000.....	-\$3,568	-\$598	\$106	\$399	\$5,326
\$40,000 to \$50,000.....	-\$5,037	-\$2,343	-\$2,146	-\$1,817	\$5,057
\$50,000 to \$75,000.....	-\$17,857	-\$15,199	-\$14,922	-\$14,524	\$7,248
\$75,000 to \$100,000.....	-\$15,918	-\$15,593	-\$15,505	-\$15,730	\$2,910
\$100,000 to \$200,000.....	-\$43,875	-\$43,648	-\$42,700	-\$42,531	\$9,065
\$200,000 to \$500,000.....	-\$39,287	-\$41,093	-\$41,988	-\$44,153	\$5,984
\$500,000 to \$1,000,000.....	-\$15,760	-\$16,154	-\$16,122	-\$16,483	\$1,687
\$1,000,000 and over.....	-\$8,851	-\$9,010	-\$8,595	-\$8,795	\$1,270
Total, All Taxpayers.....	-\$151,698	-\$136,620	-\$134,653	-\$135,343	\$54,019

Distribution of Business Tax Side of the Proposal

INCOME CATEGORY	CHANGE IN FEDERAL TAXES (\$ millions)				
	2019	2021	2023	2025	2027
Less than \$10,000.....	-\$287	-\$215	-\$11	-\$60	-\$79
\$10,000 to \$20,000.....	-\$614	-\$376	\$104	-\$111	-\$227
\$20,000 to \$30,000.....	-\$740	-\$649	-\$185	-\$394	-\$528
\$30,000 to \$40,000.....	-\$997	-\$905	-\$352	-\$558	-\$686
\$40,000 to \$50,000.....	-\$1,285	-\$1,260	-\$543	-\$799	-\$968
\$50,000 to \$75,000.....	-\$4,414	-\$4,346	-\$2,044	-\$2,788	-\$3,206
\$75,000 to \$100,000.....	-\$5,466	-\$5,241	-\$2,436	-\$3,186	-\$3,590
\$100,000 to \$200,000.....	-\$20,045	-\$19,333	-\$8,960	-\$11,520	-\$12,741
\$200,000 to \$500,000.....	-\$20,121	-\$18,506	-\$7,411	-\$9,671	-\$10,352
\$500,000 to \$1,000,000.....	-\$9,076	-\$7,800	-\$2,405	-\$3,338	-\$3,414
\$1,000,000 and over.....	-\$25,158	-\$19,399	-\$4,177	-\$6,630	-\$6,614
Total, All Taxpayers.....	-\$88,203	-\$78,029	-\$28,419	-\$39,055	-\$42,404

Distribution of the Proposal

INCOME CATEGORY	CHANGE IN FEDERAL TAXES (\$ millions)				
	2019	2021	2023	2025	2027
Less than \$10,000.....	-\$390	-\$92	\$180	\$215	\$345
\$10,000 to \$20,000.....	-\$980	\$2,843	\$3,737	\$3,733	\$6,267
\$20,000 to \$30,000.....	-\$1,814	\$3,029	\$3,177	\$3,783	\$7,999
\$30,000 to \$40,000.....	-\$4,565	-\$1,503	-\$246	-\$159	\$4,641
\$40,000 to \$50,000.....	-\$6,321	-\$3,603	-\$2,689	-\$2,616	\$4,089
\$50,000 to \$75,000.....	-\$22,271	-\$19,545	-\$16,967	-\$17,312	\$4,042
\$75,000 to \$100,000.....	-\$21,384	-\$20,834	-\$17,941	-\$18,916	-\$679
\$100,000 to \$200,000.....	-\$63,920	-\$62,981	-\$51,660	-\$54,051	-\$3,676
\$200,000 to \$500,000.....	-\$59,408	-\$59,599	-\$49,399	-\$53,824	-\$4,368
\$500,000 to \$1,000,000.....	-\$24,836	-\$23,954	-\$18,527	-\$19,821	-\$1,727
\$1,000,000 and over.....	-\$34,009	-\$28,409	-\$12,772	-\$15,425	-\$5,344
Total, All Taxpayers.....	-\$239,901	-\$214,649	-\$163,072	-\$174,397	\$11,616

Source: Joint Committee on Taxation

NUMBER OF RETURNS BY INCOME CLASS

INCOME CATEGORY (2)	NUMBER OF TAXPAYER UNITS (thousands) (1)				
	2019	2021	2023	2025	2027
Less than \$10,000.....	19,260	19,286	19,053	19,034	18,985
\$10,000 to \$20,000.....	20,566	20,755	20,726	20,681	20,378
\$20,000 to \$30,000.....	21,510	21,700	21,965	22,183	22,499
\$30,000 to \$40,000.....	16,011	15,920	15,903	15,951	16,263
\$40,000 to \$50,000.....	12,841	13,239	13,707	14,004	14,365
\$50,000 to \$75,000.....	27,393	27,575	27,986	28,396	28,651
\$75,000 to \$100,000.....	17,835	18,190	18,670	19,033	19,489
\$100,000 to \$200,000.....	30,667	31,169	31,869	32,622	33,332
\$200,000 to \$500,000.....	9,152	9,431	9,542	9,765	9,923
\$500,000 to \$1,000,000.....	1,147	1,180	1,186	1,206	1,215
\$1,000,000 and over.....	572	584	594	611	629
Total, All Taxpayers.....	176,955	179,029	181,201	183,485	185,726

Source: Joint Committee on Taxation

- (1) Includes nonfilers, excludes dependent filers and returns with negative income.
- (2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, [8] individual share of business taxes, and [9] excluded income of U.S. citizens living abroad. Categories are measured at 2017 levels.