

BACKGROUND

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Tax Cuts in Every Congressional District in Every State *Kevin Dayaratna, PhD, Parker Sheppard, PhD, and Adam N. Michel*

Abstract

The Tax Cuts and Jobs Act cut taxes for average American households in every state and every congressional district. The reform will produce larger incomes, more jobs, more investment, and, ultimately, more economic opportunity. In 2018, taxpayers will save an average of \$1,400, and married couples with two children will save \$2,917. Over the next 10 years, because of a larger economy driven by tax cuts and the tax cuts themselves, the typical American household will benefit from more than \$26,000 more in take-home pay, or \$44,697 for a family of four. These benefits could be even greater if the tax law is made permanent and could disappear if the tax cuts are repealed.

The Tax Cut and Jobs Act (TCJA), signed into law by President Donald Trump in December 2017, is one of the most significant policy reforms passed by Congress in recent times. Following this tax reform, individuals, families, and communities across the country have been reaping the benefits of bigger paychecks, lower taxes, and more economic opportunities. In this study, we model the effect of the TCJA on every state and congressional district in the country.

We find that the average household and the average married couple with two kids in every congressional district in every state benefit from the tax cut, both in 2018 and over the next 10 years. Nationally, average households will save \$1,400, and married couples with two children will save \$2,918 in 2018. The tax cuts also induce changes in wages, employment, and investment. Including these economic effects, the typical American household will benefit from more than \$26,000 in increased take-home pay between 2018 and 2027. The average family of four can expect over \$44,000 of increased take-

KEY POINTS

- Thanks to the Tax Cuts and Jobs Act (TCJA) of 2017, one of the most significant policy reforms passed by Congress in recent years, the average taxpayer in every state and in every congressional district will see a tax cut in 2018.
- Districts with smaller average income tax burdens will tend to have the largest percentage reductions in their total income tax bills. High-income districts will tend to have the largest tax cuts as measured by dollar value.
- Households will save an average of \$1,400. Married couples with two children will save \$2,917.
- Over the next 10 years, due to both lower taxes and higher incomes, the typical American could benefit from over \$26,000 more in take-home pay, or \$44,697 for a family of four.
- These benefits could be even greater if the tax law is made permanent, and could disappear if the tax cuts are repealed.

This paper, in its entirety, can be found at <http://report.heritage.org/bg3333>

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Nothing written here is to be construed as necessarily reflecting the views of The Heritage Foundation or as an attempt to aid or hinder the passage of any bill before Congress.

TABLE 1

How Tax Brackets Will Change in 2018

SINGLE

Old Rates	Old Bracket	New Rates	New Brackets
10%	\$0–\$9,525	10%	\$0–\$9,525
15%	\$9,526–\$38,700	12%	\$9,526–\$38,700
25%	\$38,701–\$93,700	22%	\$38,701–\$82,500
28%	\$93,701–\$195,450	24%	\$82,501–\$157,500
33%	\$195,451–\$424,950	32%	\$157,501–\$200,000
35%	\$424,951–\$426,700	35%	\$200,001–\$500,000
39.6%	\$426,701+	37%	\$500,001+

MARRIED, JOINT FILER

Old Rates	Old Bracket	New Rates	New Brackets
10%	\$0–\$19,050	10%	\$0–\$19,050
15%	\$19,051–\$77,400	12%	\$19,051–\$77,400
25%	\$77,401–\$156,150	22%	\$77,401–\$165,000
28%	\$156,151–\$237,950	24%	\$165,001–\$315,000
33%	\$237,951–\$424,950	32%	\$315,001–\$400,000
35%	\$424,951–\$480,050	35%	\$400,001–\$600,000
39.6%	\$480,051+	37%	\$600,001+

SOURCES: Heritage Foundation research and Tax Cuts and Jobs Act, H.R. 1, 115th Congress, 1st Session.

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home pay. These benefits could be even greater if the TCJA is made permanent—and they could disappear if the tax cuts are repealed.

Elements of the TCJA

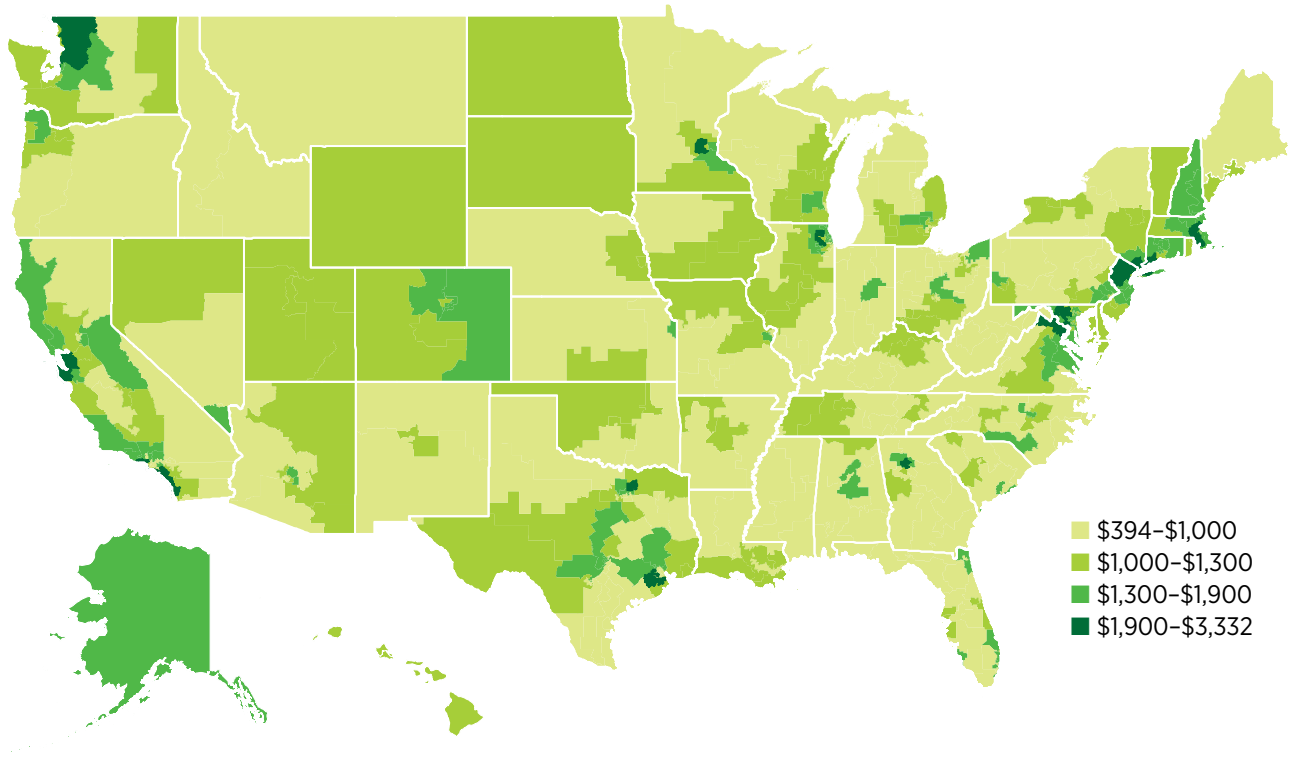
For individual taxpayers, the TCJA reduced federal income tax rates, increased the standard deduction, doubled the child tax credit, repealed the personal and dependent exemptions, created a new business deduction, and capped the deduction for state and local taxes. The law also made significant business tax reforms, including lowering the corporate income tax rate and reforming the tax treatment of investments. To model the impact of the TCJA on typical households, we implemented the following provisions:

- Lowered individual income tax rates and thresholds.
- Added new, almost-doubled standard deductions of \$12,000 for single filers, \$24,000 for married couples filing jointly, and \$18,000 for head of household filers.
- Repealed all personal and dependent exemptions.
- Doubled the child tax credit (to \$2,000). The phase-out threshold for the tax credit for married joint filers increased from \$110,000 to \$400,000. The refundable portion of the credit increased from \$1,000 to \$1,400.
- Added a new \$500 non-child dependent credit. Included a new \$10,000 cap on the state and local deduction and a \$750,000 cap on the mortgage interest deduction for new mortgages, a \$250,000 reduction from 2017 law. The phase-out of itemized deductions (Pease) is eliminated along with other smaller itemized deductions.


MAP 1

Savings from Tax Cut, 2018

AVERAGE DOLLAR VALUE OF TAX CUT, BY CONGRESSIONAL DISTRICT, ALL TAX FILERS



SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model. See methodology for details.

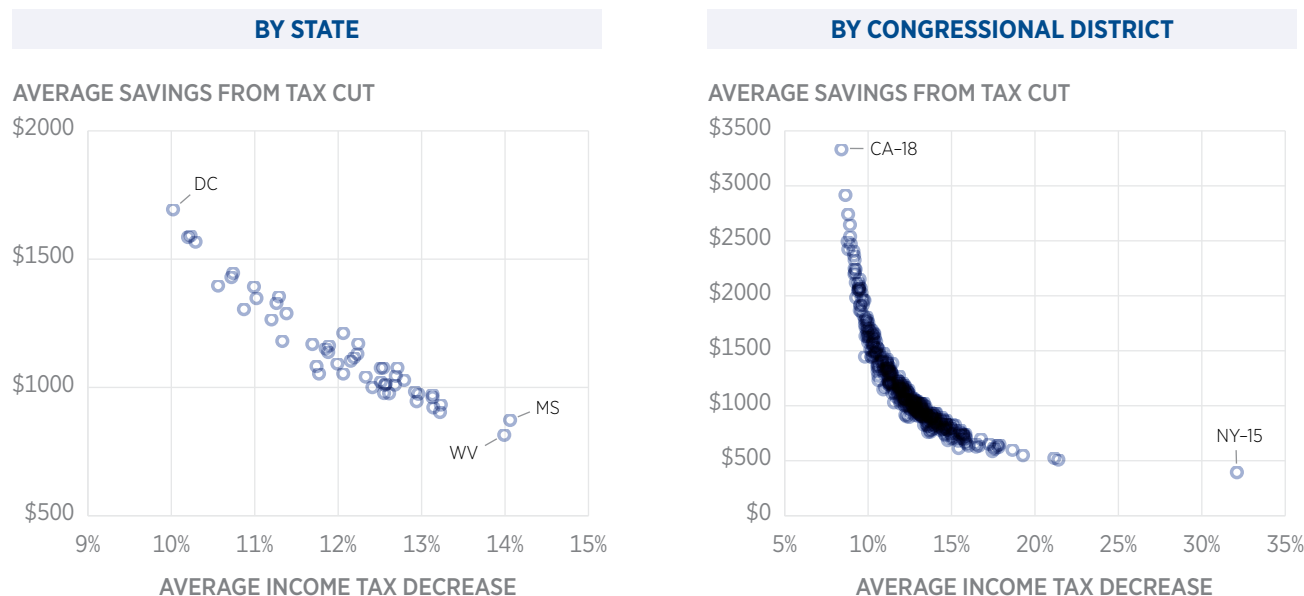
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- Indexed bracket thresholds and other provisions to chained consumer price index (CPI) so they grow more slowly than pre-TCJA.
- Increased alternative minimum tax (AMT) exemption from \$86,200 to \$109,400 for married filers. The new exemption phases out starting at \$1 million, up from \$164,100.
- Added a new 20 percent deduction for certain non-salary pass-through business income. The deduction phases out for certain service providers with incomes that exceed \$157,000 for single filers and \$315,000 for married couples filing jointly.
- Repealed domestic production activities deduction.
- Allowed each of the provisions to expire after the 2025 tax year, except for the indexing of brackets to chained CPI.

We used the Heritage Foundation Individual Income Tax Model (HFIITM) to estimate the effects of these provisions on average household tax liabilities in 2018 nationally, as well as for each state and congressional district. We then used a variation of a standard economic growth model to understand the overall economic impact of the law on filers over the next 10 years. The model incorporates the macroeconomic impact of the corporate and personal income tax reforms. Methodologies for both models are detailed in the appendix.

CHART 1

How the Tax Cuts and Jobs Act Would Affect Every State and Congressional District in 2018



NOTE: Figures are for all tax filers.

SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model. See methodology for details.

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Every Congressional District Will Pay Less in Taxes

Due to the TCJA, the typical household in every congressional district will see a reduction in tax liability in 2018. Nationally, 89 percent of Americans will see either a tax cut or no change. Approximately 4 million more low-income filers will not pay any income taxes in 2018. Map 1 and Appendix Table 1 show the 2018 reduction in tax liability due to the law in dollars on a district-by-district basis for all filers.

There is a significant range in the size of the average tax cut among all filers across the 435 congressional districts, ranging from an average of slightly above \$395 (New York’s 15th district, represented in the House by Jose Serrano) to \$3,332 (California’s 18th district, represented in the House by Anna Eshoo). For families of four, the comparable range is from \$625 (NY-15) to \$5,682 (CA-18). The variation is due to many variables, including existing variation in pre-tax income and changes to deductions and exemptions.

Table 2 shows these results on a state-by-state basis. For example, households in West Virginia on average will see an \$873 tax cut in 2018, which corresponds to a 14 percent reduction in income taxes, the largest benefit of any state by this measure. The smallest tax cut goes to the residents of the District of Columbia, who can expect a more modest 10 percent decrease in 2018 income taxes. This reduction, however, of over \$1,600 for 2018 is also a large tax cut and is more than enough to pay for 12 credits of tuition at the University of District Columbia’s Community College.¹

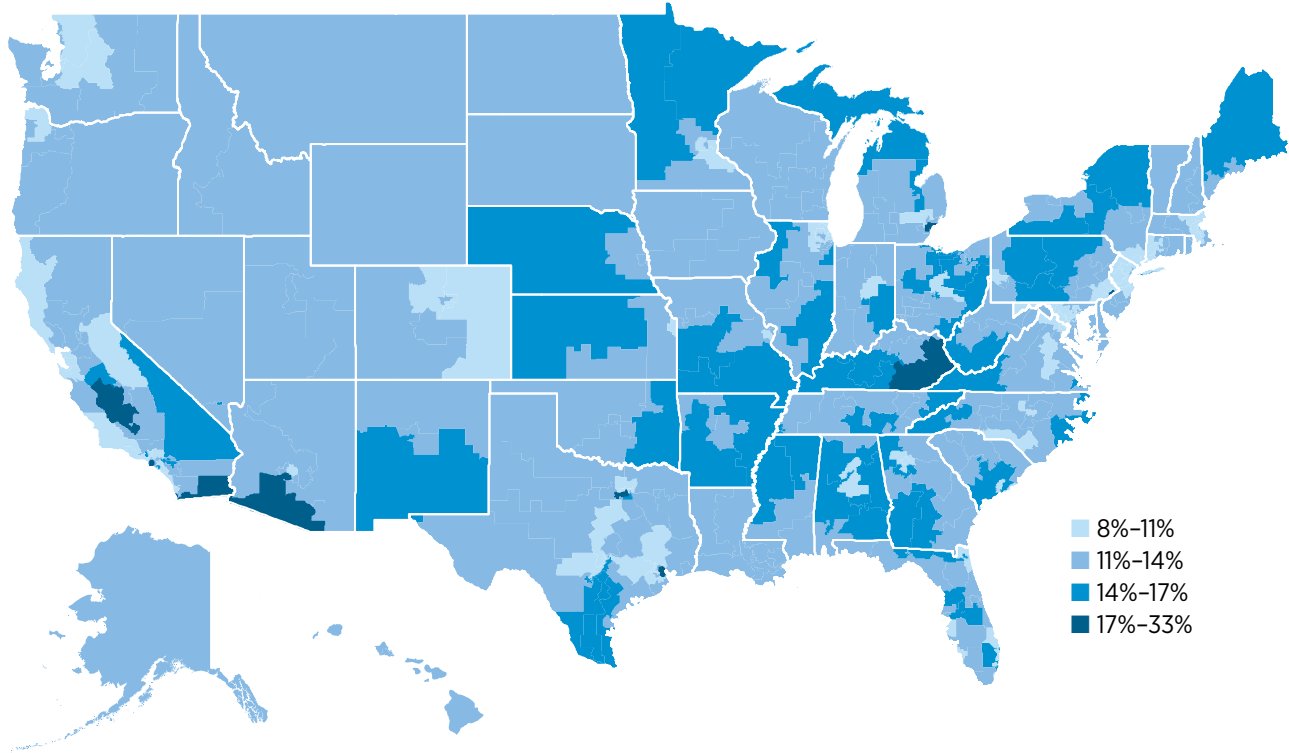
Lower-Income Districts Experience the Largest Reduction in Income Taxes

Americans with lower incomes of course pay smaller amounts in taxes. But when budgets are tight, those dollars are more meaningful for households’ purchasing power. Correspondingly, the TCJA’s tax cuts, measured on a percentage basis, benefit lower-income districts more than districts with larger incomes in bigger population centers,

MAP 2

Income Tax Decrease, 2018

AVERAGE TAX CUT AS PERCENTAGE OF PRE-TCJA INCOME TAXES, BY CONGRESSIONAL DISTRICT, ALL TAX FILERS



SOURCE: Heritage Foundation calculations using the Heritage Foundation Individual Income Tax Model. See methodology for details.

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contrary to some claims put forward by opponents of tax reform.²

For example, NY-15 will see a 32 percent decrease in income taxes as a result of the TCJA, the largest percentage reduction of any congressional district in the country. Taxpayers in East Los Angeles, in California's 40th congressional district, represented in the House by Lucille Roybal-Allard, benefit from a 21 percent reduction in tax liability. Both NY-15 and CA-40 average less than \$36,000 in total income per filer and receive average tax cuts of \$395 and \$510, respectively.

Low-income taxpayers with smaller dollar-value tax cuts still see large benefits relative to their income, and, more impressively, their pre-TCJA income tax bills, as shown in Chart 1. Map 2 shows the tax cut in 2018 as a percentage of pre-TCJA income taxes, on a district-by-district basis for all filers. The relative

benefit of the tax cut moves away from high-income population centers as seen in Map 1 to more rural areas and lower-income city populations.

Lower-income communities benefit from the TCJA due to the increased standard deduction, the reductions in marginal rates, and the expanded child tax credit. Repealing the TCJA, a goal that some advocacy organizations and congressional candidates have proposed, will eliminate these benefits for residents of lower-income congressional districts.³

Dynamic Estimates

The TCJA also results in significant growth for the economy. We used an augmented Solow model to adjust our estimates of the tax cuts to include the law's effects on private saving, foreign capital inflows, the federal deficit, investment in new capital, interest rates, wages, and hours worked.

TABLE 2
Benefits of the Tax Cuts and Jobs Act, by State (Page 1 of 2)

State	Senators	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
		Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
Alabama	Richard Shelby and Doug Jones	\$946	12.9%	\$16,303	\$1,707	15.2%	\$27,928
Alaska	Dan Sullivan and Lisa Murkowski	\$1,355	11.3%	\$22,954	\$2,443	12.3%	\$39,353
Arizona	John McCain and Jeff Flake	\$1,093	12.0%	\$18,879	\$1,926	13.8%	\$31,755
Arkansas	Tom Cotton and John Boozman	\$904	13.2%	\$15,682	\$1,535	16.4%	\$25,429
California	Dianne Feinstein and Kamala Harris	\$1,397	10.6%	\$24,376	\$2,532	11.7%	\$42,517
Colorado	Michael Bennet and Cory Gardner	\$1,348	11.0%	\$23,201	\$2,383	12.3%	\$39,210
Connecticut	Richard Blumenthal and Chris Murphy	\$1,592	10.2%	\$27,618	\$3,088	11.0%	\$51,243
Delaware	Tom Carper and Chris Coons	\$1,163	11.9%	\$19,851	\$2,159	13.1%	\$34,963
D.C.		\$1,694	10.0%	\$29,668	\$4,851	9.6%	\$83,548
Florida	Bill Nelson and Marco Rubio	\$1,054	11.8%	\$18,468	\$1,996	13.3%	\$33,311
Georgia	Johnny Isakson and David Perdue	\$1,083	11.7%	\$18,856	\$2,087	13.0%	\$34,568
Hawaii	Brian Schatz and Mazie Hirono	\$1,131	12.2%	\$19,232	\$1,924	14.0%	\$31,142
Idaho	Mike Crapo and Jim Risch	\$962	13.1%	\$16,533	\$1,486	17.0%	\$24,553
Illinois	Richard Durbin and Tammy Duckworth	\$1,265	11.2%	\$21,828	\$2,381	12.3%	\$39,177
Indiana	Joe Donnelly and Todd Young	\$975	13.0%	\$16,723	\$1,718	15.3%	\$27,966
Iowa	Chuck Grassley and Joni Ernst	\$1,077	12.7%	\$18,224	\$1,792	15.0%	\$28,811
Kansas	Pat Roberts and Jerry Moran	\$1,104	12.2%	\$18,911	\$1,878	14.2%	\$30,658
Kentucky	Mitch McConnell and Rand Paul	\$933	13.2%	\$16,057	\$1,582	16.2%	\$25,958
Louisiana	Bill Cassidy and John Kennedy	\$1,001	12.4%	\$17,284	\$1,968	13.7%	\$32,102
Maine	Susan Collins and Angus King	\$973	13.1%	\$16,655	\$1,625	16.0%	\$26,502
Maryland	Ben Cardin and Chris Van Hollen	\$1,446	10.7%	\$24,820	\$2,908	11.3%	\$47,820
Massachusetts	Elizabeth Warren and Ed Markey	\$1,568	10.3%	\$27,205	\$3,090	11.0%	\$51,267
Michigan	Debbie Stabenow and Gary Peters	\$1,042	12.3%	\$17,882	\$1,883	14.2%	\$30,717
Minnesota	Amy Klobuchar and Tina Smith	\$1,289	11.4%	\$22,012	\$2,309	12.7%	\$37,511
Mississippi	Roger Wicker and Cindy Hyde-Smith	\$815	14.0%	\$14,179	\$1,572	16.3%	\$25,729
Missouri	Claire McCaskill and Roy Blunt	\$1,014	12.6%	\$17,450	\$1,776	14.7%	\$29,109
Montana	Jon Tester and Steve Daines	\$984	12.9%	\$16,867	\$1,648	15.7%	\$26,926
Nebraska	Deb Fischer and Ben Sasse	\$1,077	12.5%	\$18,320	\$1,843	14.6%	\$29,744
Nevada	Dean Heller and Catherine Cortez Masto	\$1,010	12.6%	\$17,473	\$1,821	14.3%	\$29,918

TABLE 2
Benefits of the Tax Cuts and Jobs Act, by State (Page 2 of 2)

State	Senators	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
		Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
New Hampshire	Jeane Shaheen and Maggie Hassan	\$1,329	11.3%	\$22,640	\$2,359	12.5%	\$38,250
New Jersey	Bob Menendez and Cory Booker	\$1,586	10.2%	\$27,546	\$3,067	11.0%	\$51,076
New Mexico	Tom Udall and Martin Heinrich	\$922	13.1%	\$15,905	\$1,659	15.4%	\$27,170
New York	Chuck Schumer and Kirsten Gillibrand	\$1,305	10.9%	\$22,707	\$2,510	11.8%	\$41,944
North Carolina	Richard Burr and Thom Tillis	\$1,054	12.1%	\$18,287	\$1,913	13.8%	\$31,608
North Dakota	John Hoeven and Heidi Heitkamp	\$1,212	12.1%	\$20,425	\$2,081	13.7%	\$33,179
Ohio	Sherrrod Brown and Rob Portman	\$1,011	12.7%	\$17,404	\$1,872	14.2%	\$30,630
Oklahoma	Jim Inhofe and James Lankford	\$1,022	12.5%	\$17,614	\$1,700	15.1%	\$28,002
Oregon	Ron Wyden and Jeff Merkley	\$1,152	11.8%	\$19,764	\$1,966	13.7%	\$32,251
Pennsylvania	Bob Casey Jr. and Pat Toomey	\$1,169	11.7%	\$20,094	\$2,138	13.1%	\$35,009
Rhode Island	Jack Reed and Sheldon Whitehouse	\$1,138	11.9%	\$19,488	\$2,239	12.8%	\$36,332
South Carolina	Lindsey Graham and Tim Scott	\$977	12.6%	\$16,899	\$1,814	14.4%	\$29,761
South Dakota	John Thune and Mike Rounds	\$1,045	12.7%	\$17,869	\$1,769	15.1%	\$28,715
Tennessee	Lamar Alexander and Bob Corker	\$978	12.6%	\$16,993	\$1,741	14.8%	\$28,837
Texas	John Cornyn and Ted Cruz	\$1,181	11.3%	\$20,563	\$2,162	12.7%	\$35,944
Utah	Orrin Hatch and Mike Lee	\$1,117	12.2%	\$19,101	\$1,789	14.7%	\$29,264
Vermont	Patrick Leahy and Bernie Sanders	\$1,029	12.8%	\$17,523	\$1,797	14.9%	\$29,034
Virginia	Mark Warner and Tim Kaine	\$1,430	10.7%	\$24,630	\$2,594	11.8%	\$42,860
Washington	Patty Murray and Maria Cantwell	\$1,393	11.0%	\$23,855	\$2,377	12.3%	\$39,023
West Virginia	Joe Manchin and Shelley Moore Capito	\$873	14.1%	\$14,923	\$1,379	18.8%	\$22,604
Wisconsin	Ron Johnson and Tammy Baldwin	\$1,076	12.5%	\$18,310	\$1,879	14.5%	\$30,344
Wyoming	Mike Enzi and John Barrasso	\$1,171	12.2%	\$19,696	\$1,897	14.5%	\$30,326

SOURCE: Heritage Foundation calculations using The Heritage Foundation Individual Income Tax Model and an augmented Solow growth model. See methodology for details.

The TCJA affects economic activity through several channels. The lower tax rates increase saving and capital inflows. However, reduced tax revenues without spending reforms increase the federal deficit. The higher deficit partially crowds out the additional saving, but the net result is still an increase in investment. The lower tax rates increase labor supply, which results in more hours worked, equivalent to about 300,000 full-time jobs.

The economic model was run under the baseline pre-TCJA scenario and under current law. The results of the economic model are growth rates in wage income, capital income, transfer income, and total income that are used to scale the income lines in the HFIITM.

Under current law, total income is 1.6 percent higher than the baseline in 2018, rising to 2.3 percent higher than the baseline by 2027. The increase is initially due to a 5.3 percent increase in capital income in 2018. Capital income remains at that elevated level through the 10-year budget window, consistent with the one-time change in the corporate tax rate. On the other hand, wage income increases 0.12 percent in 2018 and continues to rise to 0.29 percent higher by 2027. Outside the 10-year window, wage income continues to rise as increases in the capital stock raise labor productivity.

Increased Take-Home Pay

As a result of the economic growth from the TCJA, Americans all across the country will have more money to spend and save. Incorporating the economic effects of the tax cuts as the economy grows over the next 10 years produces a more comprehensive picture of how the law affects Americans' well-being.

The average filer's take-home pay gains over the course of 10 years are quite substantial, ranging from \$7,469 in NY-15 to \$60,108 in CA-18. For married couples with two children these values are even higher, ranging from \$11,439 to \$99,010. Table 2 shows the changes in take-home pay as a result of the TCJA on a state-by-state basis.

Changes in take-home pay vary from slightly over \$14,000 for the state of Mississippi all the way up to slightly under \$30,000 for Washington, DC, for all filers. These gains are even larger for married couples with two children. A family's increased take-home pay accounts for both the tax cut and larger wages and other income as a result of the bigger economy. These gains are quite significant. The additional income is enough to pay down a mortgage, cover daycare expenses, or increase college savings. Repeal of the TCJA, especially the business reforms and lower corporate income tax rate, will eliminate these projected gains.

Conclusion

The tax cuts included in the TCJA benefit the average taxpayer in every single state and district in the country. Districts with smaller average income tax burdens tend to see the largest percentage reductions in their total income tax bills. High-income districts tend to see the largest tax cuts as measured by dollar value.

These estimates assume that the tax cuts expire in 2025 and that Washington continues to run large and unsustainable deficits. Making the TCJA permanent and reforming spending to align with projected revenues could significantly increase our estimates of the changes in gross domestic product, income, investment, and wages. Repealing the TCJA, on the other hand, would undo its economic gains. Congress must maintain and extend the TCJA to avoid stifling economic growth and burdening constituents with higher taxes and reduced take-home pay.

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Endnotes

1. University of the District of Columbia Community College, "Tuition and Fee Schedule—Community College," <https://www.udc.edu/cc/fees/#fees> (accessed July 13, 2018).
2. Steve Benen, "House Republicans Approve Their Regressive Tax Plan," MSNBC, November 16, 2017, <http://www.msnbc.com/rachel-maddow-show/house-republicans-approve-their-regressive-tax-plan> (accessed July 13, 2018).
3. Not One Penny, "Repeal the Trump Tax," <https://notonepenny.org/> (accessed July 16, 2018).

Appendix: Methodology

APPENDIX TABLE 1

**Benefits of the Tax Cuts and Jobs Act,
by Congressional District (Page 1 of 13)**

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
ALABAMA						
1 Bradley Byrne	\$908	13.2%	\$15,674	\$1,683	15.4%	\$27,489
2 Martha Roby	\$838	14.1%	\$14,421	\$1,515	17.1%	\$24,559
3 Mike Rogers	\$821	14.4%	\$14,161	\$1,444	17.8%	\$23,605
4 Robert Aderholt	\$808	14.6%	\$13,941	\$1,243	21.1%	\$20,619
5 Mo Brooks	\$1,120	12.1%	\$19,024	\$1,930	14.0%	\$31,258
6 Gary Palmer	\$1,406	10.8%	\$24,251	\$2,403	12.2%	\$39,638
7 Terri Sewell	\$637	16.6%	\$11,303	\$1,443	17.9%	\$23,461
ALASKA						
1 Don Young	\$1,355	11.3%	\$22,954	\$2,443	12.3%	\$39,353
ARIZONA						
1 Tom O'Halleran	\$1,020	12.9%	\$17,324	\$1,652	15.7%	\$26,830
2 Martha McSally	\$1,061	12.3%	\$18,223	\$1,839	14.3%	\$30,125
3 Raul Grijalva	\$641	17.8%	\$11,247	\$1,086	26.5%	\$18,059
4 Paul Gosar	\$892	13.9%	\$15,271	\$1,351	19.0%	\$22,265
5 Andy Biggs	\$1,386	11.1%	\$23,515	\$2,280	12.7%	\$36,979
6 David Schweikert	\$1,739	9.8%	\$30,563	\$3,186	10.8%	\$53,823
7 Ruben Gallego	\$550	19.3%	\$10,023	\$973	30.6%	\$16,815
8 Debbie Lesko	\$1,149	12.4%	\$19,295	\$1,825	14.7%	\$29,281
9 Kyrsten Sinema	\$1,158	11.5%	\$20,189	\$2,380	12.2%	\$39,533
ARKANSAS						
1 Rick Crawford	\$740	15.4%	\$12,855	\$1,201	22.2%	\$19,969
2 French Hill	\$1,034	12.4%	\$17,829	\$1,868	14.2%	\$30,596
3 Steve Womack	\$1,058	11.9%	\$18,439	\$1,789	14.3%	\$29,884
4 Bruce Westerman	\$735	15.7%	\$12,733	\$1,187	22.9%	\$19,656
CALIFORNIA						
1 Doug LaMalfa	\$993	12.9%	\$16,936	\$1,598	16.0%	\$26,089
2 Jared Huffman	\$1,859	9.6%	\$32,772	\$3,261	10.6%	\$55,338
3 John Garamendi	\$1,161	11.9%	\$19,786	\$1,943	13.7%	\$31,677
4 Tom McClintock	\$1,619	10.4%	\$27,640	\$2,571	11.9%	\$42,106
5 Mike Thompson	\$1,346	11.2%	\$23,032	\$2,393	12.3%	\$39,226
6 Doris Matsui	\$926	13.4%	\$15,898	\$1,676	15.2%	\$27,414
7 Ami Bera	\$1,316	11.4%	\$22,287	\$2,268	12.7%	\$36,739
8 Paul Cook	\$796	15.0%	\$13,598	\$1,309	20.0%	\$21,320
9 Jerry McNerney	\$1,067	12.4%	\$18,165	\$1,857	14.2%	\$30,140
10 Jeff Denham	\$1,008	12.8%	\$17,185	\$1,673	15.4%	\$27,252
11 Mark DeSaulnier	\$2,042	9.4%	\$35,971	\$3,748	10.2%	\$63,822
12 Nancy Pelosi	\$2,326	9.2%	\$40,982	\$4,244	9.8%	\$73,681
13 Barbara Lee	\$1,641	10.0%	\$28,742	\$3,331	10.5%	\$56,705
14 Jackie Speier	\$2,248	9.2%	\$39,722	\$4,049	10.0%	\$69,296
15 Eric Swalwell	\$2,241	9.3%	\$39,358	\$3,883	10.2%	\$65,796

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 2 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN			
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	
CALIFORNIA (CONT.)							
16	Jim Costa	\$657	16.5%	\$11,636	\$1,126	23.5%	\$18,910
17	Ro Khanna	\$2,646	8.9%	\$46,689	\$4,344	9.9%	\$74,236
18	Anna Eshoo	\$3,332	8.4%	\$60,108	\$5,682	9.3%	\$99,010
19	Zoe Lofgren	\$1,683	9.9%	\$29,496	\$3,136	10.8%	\$53,048
20	Jimmy Panetta	\$1,208	11.3%	\$21,024	\$2,197	12.6%	\$36,586
21	David Valadao	\$608	17.6%	\$10,890	\$1,003	28.5%	\$17,081
22	Devin Nunes	\$1,039	12.2%	\$17,978	\$1,840	14.1%	\$30,300
23	Kevin McCarthy	\$1,042	12.7%	\$17,644	\$1,773	14.8%	\$28,624
24	Salud Carbajal	\$1,326	11.0%	\$22,928	\$2,316	12.3%	\$38,290
25	Steve Knight	\$1,320	11.1%	\$22,531	\$2,368	12.3%	\$38,685
26	Julia Brownley	\$1,483	10.4%	\$25,803	\$2,664	11.5%	\$44,423
27	Judy Chu	\$1,500	10.2%	\$26,244	\$2,675	11.4%	\$45,232
28	Adam Schiff	\$1,454	10.3%	\$25,584	\$2,756	11.2%	\$46,990
29	Tony Cárdenas	\$699	15.8%	\$12,278	\$1,231	20.5%	\$20,637
30	Brad Sherman	\$1,630	10.0%	\$28,618	\$3,042	10.9%	\$51,493
31	Peter Aguilar	\$940	13.1%	\$16,173	\$1,746	14.8%	\$28,540
32	Grace Napolitano	\$849	14.0%	\$14,633	\$1,498	16.7%	\$24,608
33	Ted Lieu	\$2,917	8.6%	\$52,182	\$5,249	9.5%	\$90,982
34	Jimmy Gomez	\$764	13.7%	\$13,663	\$1,377	16.8%	\$23,899
35	Norma Torres	\$698	16.8%	\$12,054	\$1,170	23.3%	\$19,139
36	Raul Ruiz	\$915	12.8%	\$15,979	\$1,537	16.0%	\$25,638
37	Karen Bass	\$1,273	10.6%	\$22,605	\$2,746	11.1%	\$47,169
38	Linda Sánchez	\$938	13.6%	\$15,899	\$1,661	15.6%	\$26,743
39	Edward Royce	\$1,491	10.5%	\$25,707	\$2,592	11.7%	\$42,888
40	Lucille Roybal- Allard	\$510	21.4%	\$9,316	\$844	49.5%	\$14,773
41	Mark Takano	\$812	14.6%	\$13,993	\$1,402	18.1%	\$22,972
42	Ken Calvert	\$1,171	12.2%	\$19,604	\$1,880	14.4%	\$30,051
43	Maxine Waters	\$905	13.0%	\$15,776	\$1,787	14.1%	\$29,788
44	Nanette Barragán	\$599	18.7%	\$10,614	\$1,030	28.3%	\$17,338
45	Mimi Walters	\$2,075	9.5%	\$36,191	\$3,570	10.4%	\$59,983
46	J. Luis Correa	\$750	14.9%	\$13,163	\$1,293	19.1%	\$21,671
47	Alan Lowenthal	\$1,131	11.8%	\$19,418	\$2,114	12.9%	\$34,768
48	Dana Rohrabacher	\$1,919	9.5%	\$33,724	\$3,475	10.4%	\$58,950
49	Darrell Issa	\$1,913	9.5%	\$33,654	\$3,275	10.6%	\$55,438
50	Duncan Hunter	\$1,277	11.4%	\$21,736	\$2,113	13.1%	\$34,380
51	Juan Vargas	\$624	17.8%	\$10,989	\$1,003	30.2%	\$16,887
52	Scott Peters	\$2,088	9.5%	\$36,455	\$3,675	10.3%	\$61,926
53	Susan Davis	\$1,135	12.2%	\$19,261	\$1,985	13.6%	\$32,157
COLORADO							
1	Diana DeGette	\$1,408	10.6%	\$24,661	\$2,909	11.1%	\$48,966
2	Jared Polis	\$1,678	10.1%	\$29,058	\$3,005	11.2%	\$49,736
3	Scott Tipton	\$1,022	12.6%	\$17,592	\$1,676	15.4%	\$27,579
4	Ken Buck	\$1,514	10.6%	\$25,925	\$2,477	12.1%	\$40,595

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 3 of 13)

		ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
Congressional District and Representative		Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
COLORADO (CONT.)							
5	Doug Lamborn	\$1,119	12.2%	\$19,047	\$1,824	14.5%	\$29,663
6	Mike Coffman	\$1,465	10.7%	\$25,161	\$2,649	11.7%	\$43,455
7	Ed Perlmutter	\$1,163	12.1%	\$19,824	\$2,113	13.2%	\$34,265
CONNECTICUT							
1	John Larson	\$1,347	11.2%	\$22,998	\$2,676	11.8%	\$43,479
2	Joe Courtney	\$1,410	11.1%	\$23,836	\$2,529	12.2%	\$40,648
3	Rosa DeLauro	\$1,288	11.4%	\$21,904	\$2,507	12.2%	\$40,499
4	Jim Himes	\$2,424	8.8%	\$43,588	\$4,748	9.6%	\$82,128
5	Elizabeth Esty	\$1,478	10.5%	\$25,533	\$2,846	11.4%	\$46,929
DELAWARE							
1	Lisa Blunt Rochester	\$1,164	11.9%	\$19,851	\$2,159	13.1%	\$34,963
DISTRICT OF COLUMBIA							
1	Eleanor Holmes Norton	\$1,694	10.0%	\$29,668	\$4,851	9.6%	\$83,548
FLORIDA							
1	Matt Gaetz	\$996	12.7%	\$17,132	\$1,716	15.1%	\$28,089
2	Neal Dunn	\$895	13.4%	\$15,449	\$1,533	16.6%	\$25,171
3	Ted Yoho	\$964	12.8%	\$16,651	\$1,736	15.0%	\$28,462
4	John Rutherford	\$1,360	10.9%	\$23,452	\$2,441	12.2%	\$40,142
5	Al Lawson	\$709	15.5%	\$12,484	\$1,467	17.5%	\$24,022
6	Ron DeSantis	\$901	13.2%	\$15,646	\$1,529	16.5%	\$25,381
7	Stephanie Murphy	\$1,190	11.3%	\$20,732	\$2,363	12.2%	\$39,161
8	Bill Posey	\$1,110	11.8%	\$19,179	\$1,901	13.9%	\$31,403
9	Darren Soto	\$728	15.0%	\$12,814	\$1,332	19.0%	\$22,193
10	Val Demings	\$904	12.3%	\$16,096	\$2,005	13.2%	\$33,667
11	Daniel Webster	\$843	14.2%	\$14,509	\$1,271	20.4%	\$21,125
12	Gus Bilirakis	\$1,067	12.2%	\$18,331	\$1,828	14.4%	\$29,980
13	Charlie Crist	\$1,049	11.9%	\$18,420	\$2,056	13.1%	\$34,389
14	Kathy Castor	\$1,171	11.0%	\$20,697	\$2,555	11.7%	\$42,956
15	Dennis Ross	\$860	14.0%	\$14,797	\$1,550	16.6%	\$25,215
16	Vern Buchanan	\$1,287	11.0%	\$22,366	\$2,257	12.5%	\$37,476
17	Tom Rooney	\$941	13.0%	\$16,311	\$1,510	16.5%	\$25,176
18	Brian Mast	\$1,364	10.6%	\$23,881	\$2,436	12.0%	\$40,777
19	Francis Rooney	\$1,510	10.1%	\$26,666	\$2,657	11.5%	\$44,969
20	Alcee Hastings	\$702	15.0%	\$12,481	\$1,497	16.5%	\$24,935
21	Lois Frankel	\$1,313	10.6%	\$23,126	\$2,529	11.7%	\$42,508
22	Ted Deutch	\$1,442	10.2%	\$25,493	\$2,867	11.1%	\$48,617
23	Debbie Wasserman Schultz	\$1,340	10.6%	\$23,460	\$2,624	11.6%	\$43,976
24	Frederica Wilson	\$615	15.4%	\$11,293	\$1,409	16.6%	\$24,389
25	Mario Diaz-Balart	\$761	13.6%	\$13,634	\$1,551	15.5%	\$26,373

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 4 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
FLORIDA (CONT.)						
26 Carlos Curbelo	\$814	13.6%	\$14,293	\$1,625	15.4%	\$26,938
27 Ileana Ros-Lehtinen	\$1,447	9.8%	\$26,098	\$3,201	10.5%	\$55,461
GEORGIA						
1 Buddy Carter	\$922	13.1%	\$15,928	\$1,648	15.5%	\$27,004
2 Sanford Bishop	\$673	15.8%	\$11,877	\$1,395	18.3%	\$22,900
3 Drew Ferguson	\$1,066	12.2%	\$18,286	\$1,937	13.9%	\$31,529
4 Henry Johnson	\$779	14.4%	\$13,614	\$1,638	15.4%	\$26,903
5 John Lewis	\$1,233	10.6%	\$21,968	\$3,445	10.4%	\$59,047
6 Karen Handel	\$2,198	9.2%	\$38,822	\$4,047	10.1%	\$68,729
7 Robert Woodall	\$1,320	10.9%	\$22,807	\$2,409	12.1%	\$39,750
8 Austin Scott	\$811	14.2%	\$14,021	\$1,501	17.1%	\$24,421
9 Doug Collins	\$959	12.9%	\$16,524	\$1,556	16.2%	\$25,647
10 Jody Hice	\$987	12.7%	\$16,936	\$1,785	14.8%	\$29,012
11 Barry Loudermilk	\$1,476	10.5%	\$25,610	\$2,681	11.6%	\$44,506
12 Rick Allen	\$823	14.0%	\$14,259	\$1,557	16.4%	\$25,400
13 David Scott	\$788	14.5%	\$13,694	\$1,665	15.4%	\$27,113
14 Tom Graves	\$805	14.8%	\$13,872	\$1,322	19.6%	\$21,727
HAWAII						
1 Colleen Hanabusa	\$1,211	11.9%	\$20,543	\$2,062	13.4%	\$33,326
2 Tulsi Gabbard	\$1,037	12.7%	\$17,686	\$1,762	14.9%	\$28,571
IDAHO						
1 Raul Labrador	\$971	13.2%	\$16,598	\$1,486	17.2%	\$24,429
2 Mike Simpson	\$953	13.0%	\$16,466	\$1,487	16.8%	\$24,688
ILLINOIS						
1 Bobby Rush	\$969	12.8%	\$16,642	\$2,254	12.8%	\$36,270
2 Robin Kelly	\$744	15.8%	\$12,795	\$1,582	16.7%	\$25,173
3 Daniel Lipinski	\$1,141	11.9%	\$19,528	\$2,132	13.0%	\$34,795
4 Luis Gutierrez	\$830	13.5%	\$14,710	\$1,631	14.8%	\$27,676
5 Mike Quigley	\$1,562	10.3%	\$27,359	\$3,105	10.8%	\$52,632
6 Peter Roskam	\$2,054	9.5%	\$35,837	\$3,623	10.5%	\$60,550
7 Danny Davis	\$1,449	10.2%	\$25,670	\$3,502	10.3%	\$60,021
8 Raja Krishnamoorthi	\$1,180	12.0%	\$19,973	\$2,066	13.4%	\$33,335
9 Jan Schakowsky	\$1,710	9.9%	\$30,002	\$3,287	10.6%	\$55,563
10 Bradley Schneider	\$1,868	9.5%	\$33,025	\$3,464	10.5%	\$58,709
11 Bill Foster	\$1,342	11.1%	\$22,909	\$2,514	12.1%	\$40,856
12 Mike Bost	\$915	13.8%	\$15,475	\$1,621	16.4%	\$25,876
13 Rodney Davis	\$1,058	12.6%	\$17,948	\$1,913	14.3%	\$30,709
14 Randy Hultgren	\$1,659	10.4%	\$28,200	\$2,829	11.6%	\$45,882
15 John Shimkus	\$895	14.4%	\$15,037	\$1,426	18.8%	\$22,802
16 Adam Kinzinger	\$1,005	13.3%	\$16,825	\$1,694	15.9%	\$26,828
17 Cheri Bustos	\$831	14.7%	\$14,166	\$1,443	18.4%	\$23,183
18 Darin LaHood	\$1,238	11.7%	\$20,912	\$2,080	13.5%	\$33,439

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 5 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
INDIANA						
1 Peter Visclosky	\$989	13.2%	\$16,674	\$1,802	15.1%	\$28,614
2 Jackie Walorski	\$881	13.8%	\$15,244	\$1,516	16.9%	\$24,974
3 Jim Banks	\$905	13.6%	\$15,574	\$1,526	16.9%	\$25,048
4 Todd Rokita	\$970	13.5%	\$16,357	\$1,616	16.4%	\$25,892
5 Susan Brooks	\$1,537	10.3%	\$26,637	\$2,763	11.5%	\$45,762
6 Luke Messer	\$886	14.0%	\$15,113	\$1,471	17.8%	\$23,897
7 André Carson	\$705	15.9%	\$12,364	\$1,434	18.0%	\$23,338
8 Larry Bucshon	\$902	13.8%	\$15,399	\$1,505	17.4%	\$24,439
9 Trey Hollingsworth	\$969	13.3%	\$16,486	\$1,631	16.1%	\$26,379
IOWA						
1 Rod Blum	\$1,030	13.2%	\$17,357	\$1,699	15.9%	\$27,137
2 David Loebsack	\$1,040	12.9%	\$17,653	\$1,740	15.3%	\$28,061
3 David Young	\$1,227	11.8%	\$20,811	\$2,130	13.3%	\$34,304
4 Steve King	\$995	13.4%	\$16,830	\$1,584	16.7%	\$25,511
KANSAS						
1 Roger Marshall	\$840	14.7%	\$14,402	\$1,321	19.9%	\$21,637
2 Lynn Jenkins	\$913	13.9%	\$15,497	\$1,511	17.4%	\$24,379
3 Kevin Yoder	\$1,594	10.3%	\$27,502	\$2,854	11.4%	\$47,009
4 Ron Estes	\$1,007	12.9%	\$17,161	\$1,714	15.4%	\$27,739
KENTUCKY						
1 James Comer	\$762	15.5%	\$13,117	\$1,181	23.3%	\$19,520
2 S. Brett Guthrie	\$839	14.7%	\$14,324	\$1,341	19.8%	\$21,857
3 John Yarmuth	\$1,047	12.1%	\$18,184	\$2,162	13.0%	\$35,475
4 Thomas Massie	\$1,167	11.9%	\$19,886	\$2,015	13.7%	\$32,659
5 Harold Rogers	\$653	17.3%	\$11,474	\$954	35.8%	\$16,400
6 Andy Barr	\$1,011	12.6%	\$17,386	\$1,791	14.7%	\$29,253
LOUISIANA						
1 Steve Scalise	\$1,234	11.2%	\$21,334	\$2,310	12.5%	\$38,021
2 Cedric Richmond	\$827	13.4%	\$14,568	\$2,009	13.5%	\$32,943
3 Clay Higgins	\$1,011	12.4%	\$17,405	\$1,931	14.0%	\$31,437
4 Mike Johnson	\$877	13.5%	\$15,153	\$1,615	16.0%	\$26,323
5 Ralph Abraham	\$831	13.8%	\$14,411	\$1,575	16.3%	\$25,706
6 Garret Graves	\$1,178	11.8%	\$20,052	\$2,252	12.9%	\$36,297
MAINE						
1 Chellie Pingree	\$1,133	12.0%	\$19,399	\$1,975	13.8%	\$32,133
2 Bruce Poliquin	\$784	15.5%	\$13,434	\$1,234	22.1%	\$20,212
MARYLAND						
1 Andy Harris	\$1,298	11.4%	\$21,950	\$2,311	12.7%	\$37,117
2 C.A. Dutch Ruppersberger	\$1,150	12.1%	\$19,529	\$2,294	12.7%	\$37,025

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 6 of 13)

ALL FILERS					MARRIED FILING JOINTLY WITH TWO CHILDREN		
Congressional District and Representative	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	
MARYLAND (CONT.)							
3 John Sarbanes	\$1,532	10.5%	\$26,335	\$3,109	11.0%	\$51,328	
4 Anthony Brown	\$1,179	11.9%	\$20,123	\$2,671	11.7%	\$43,644	
5 Steny Hoyer	\$1,387	11.5%	\$23,095	\$2,675	11.9%	\$42,700	
6 John Delaney	\$1,572	10.3%	\$27,179	\$2,909	11.2%	\$48,286	
7 Elijah Cummings	\$1,380	10.6%	\$24,108	\$3,330	10.7%	\$55,531	
8 Jamie Raskin	\$2,058	9.4%	\$36,009	\$3,874	10.2%	\$65,307	
MASSACHUSETTS							
1 Richard Neal	\$1,023	12.8%	\$17,412	\$1,958	14.1%	\$31,393	
2 James McGovern	\$1,328	11.2%	\$22,659	\$2,514	12.1%	\$40,757	
3 Niki Tsongas	\$1,493	10.4%	\$25,897	\$3,042	11.1%	\$50,319	
4 Joseph Kennedy III	\$2,211	9.2%	\$38,965	\$4,070	10.1%	\$68,785	
5 Katherine Clark	\$2,060	9.4%	\$36,149	\$3,916	10.2%	\$66,223	
6 Seth Moulton	\$1,755	10.0%	\$30,273	\$3,288	10.8%	\$54,241	
7 Michael Capuano	\$1,207	11.3%	\$21,158	\$2,817	11.2%	\$47,532	
8 Stephen Lynch	\$1,648	10.3%	\$28,450	\$3,205	10.9%	\$53,094	
9 William Keating	\$1,330	11.1%	\$22,762	\$2,488	12.2%	\$40,488	
MICHIGAN							
1 Jack Bergman	\$852	14.0%	\$14,679	\$1,361	19.0%	\$22,454	
2 Bill Huizenga	\$913	13.6%	\$15,659	\$1,555	16.7%	\$25,400	
3 Justin Amash	\$1,069	12.2%	\$18,421	\$1,917	14.0%	\$31,398	
4 John Moolenaar	\$891	13.8%	\$15,237	\$1,428	18.0%	\$23,400	
5 Daniel Kildee	\$780	14.8%	\$13,427	\$1,410	18.4%	\$22,887	
6 Fred Upton	\$979	12.8%	\$16,856	\$1,709	15.2%	\$27,966	
7 Tim Walberg	\$1,016	13.1%	\$17,102	\$1,682	15.8%	\$26,930	
8 Mike Bishop	\$1,419	10.8%	\$24,199	\$2,533	12.1%	\$41,121	
9 Sander Levin	\$1,050	12.3%	\$18,132	\$1,991	13.6%	\$32,795	
10 Paul Mitchell	\$1,073	12.7%	\$17,975	\$1,752	15.3%	\$27,908	
11 Dave Trott	\$1,690	10.2%	\$28,943	\$2,928	11.3%	\$47,919	
12 Debbie Dingell	\$1,097	12.1%	\$18,788	\$2,044	13.4%	\$33,337	
13 (Seat currently vacant)	\$525	21.2%	\$9,387	\$1,063	29.4%	\$17,380	
14 Brenda Lawrence	\$1,031	11.6%	\$18,188	\$2,535	11.8%	\$42,330	
MINNESOTA							
1 Timothy Walz	\$1,057	12.8%	\$17,905	\$1,809	15.0%	\$29,045	
2 Jason Lewis	\$1,481	10.9%	\$25,024	\$2,602	12.1%	\$41,766	
3 Erik Paulsen	\$1,920	9.7%	\$33,444	\$3,486	10.6%	\$58,085	
4 Betty McCollum	\$1,375	10.9%	\$23,732	\$2,762	11.6%	\$45,325	
5 Keith Ellison	\$1,219	11.4%	\$21,151	\$2,609	11.8%	\$43,012	
6 Tom Emmer	\$1,273	11.9%	\$21,282	\$2,157	13.5%	\$34,182	
7 Collin Peterson	\$937	14.1%	\$15,783	\$1,492	18.0%	\$23,931	
8 Rick Nolan	\$933	14.0%	\$15,700	\$1,506	17.8%	\$24,083	

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 7 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
MISSISSIPPI						
1 Trent Kelly	\$798	14.6%	\$13,799	\$1,425	18.1%	\$23,303
2 Bennie Thompson	\$628	16.5%	\$11,186	\$1,443	17.8%	\$23,488
3 Gregg Harper	\$969	12.6%	\$16,810	\$1,859	14.2%	\$30,469
4 Steven Palazzo	\$854	13.8%	\$14,774	\$1,526	16.7%	\$25,042
MISSOURI						
1 William Clay	\$818	13.6%	\$14,446	\$1,981	13.6%	\$32,697
2 Ann Wagner	\$1,782	10.0%	\$30,815	\$3,102	11.1%	\$51,294
3 Blaine Luetkemeyer	\$1,028	13.2%	\$17,245	\$1,696	15.8%	\$27,032
4 Vicky Hartzler	\$848	14.3%	\$14,551	\$1,342	19.3%	\$22,062
5 Emanuel Cleaver	\$899	13.7%	\$15,455	\$1,720	15.3%	\$27,847
6 Samuel Graves	\$1,029	13.0%	\$17,374	\$1,673	15.8%	\$26,942
7 Billy Long	\$826	14.0%	\$14,412	\$1,326	19.0%	\$22,223
8 Jason Smith	\$732	15.7%	\$12,722	\$1,134	24.5%	\$18,991
MONTANA						
1 Greg Gianforte	\$984	12.9%	\$16,867	\$1,648	15.7%	\$26,926
NEBRASKA						
1 Jeff Fortenberry	\$1,030	13.1%	\$17,384	\$1,745	15.5%	\$27,845
2 Don Bacon	\$1,287	11.3%	\$22,062	\$2,419	12.4%	\$39,297
3 Adrian Smith	\$885	14.4%	\$15,019	\$1,378	19.3%	\$22,315
NEVADA						
1 Dina Titus	\$656	15.9%	\$11,881	\$1,198	20.6%	\$20,531
2 Mark Amodei	\$1,136	12.0%	\$19,461	\$1,957	13.8%	\$31,893
3 Jacky Rosen	\$1,304	11.3%	\$22,434	\$2,287	12.6%	\$37,586
4 Ruben Kihuen	\$890	14.0%	\$15,251	\$1,548	16.7%	\$25,112
NEW HAMPSHIRE						
1 Carol Shea-Porter	\$1,335	11.2%	\$22,742	\$2,405	12.4%	\$38,949
2 Ann Kuster	\$1,322	11.3%	\$22,534	\$2,313	12.7%	\$37,549
NEW JERSEY						
1 Donald Norcross	\$1,204	11.8%	\$20,435	\$2,362	12.6%	\$37,935
2 Frank LoBiondo	\$1,048	12.5%	\$17,820	\$1,972	13.9%	\$31,675
3 Tom MacArthur	\$1,396	11.1%	\$23,628	\$2,493	12.2%	\$40,231
4 Chris Smith	\$1,720	10.0%	\$29,815	\$3,099	11.0%	\$51,524
5 Josh Gottheimer	\$2,120	9.4%	\$36,955	\$3,728	10.4%	\$62,486
6 Frank Pallone	\$1,471	10.7%	\$25,188	\$2,722	11.6%	\$44,587
7 Leonard Lance	\$2,540	8.9%	\$44,969	\$4,520	9.8%	\$76,903
8 Albio Sires	\$1,116	11.5%	\$19,624	\$2,245	12.2%	\$38,398
9 Bill Pascrell	\$1,196	11.3%	\$20,800	\$2,306	12.3%	\$38,458
10 Donald Payne	\$1,000	12.2%	\$17,526	\$2,384	12.0%	\$39,947

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 8 of 13)

ALL FILERS				MARRIED FILING JOINTLY WITH TWO CHILDREN		
Congressional District and Representative	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
NEW JERSEY (CONT.)						
11 Rodney Frelinghuysen	\$2,367	9.2%	\$41,509	\$4,153	10.0%	\$70,064
12 Bonnie Watson Coleman	\$1,787	9.9%	\$31,075	\$3,411	10.6%	\$56,884
NEW MEXICO						
1 Michelle Lujan Grisham	\$1,008	12.5%	\$17,393	\$1,933	13.8%	\$31,635
2 Steve Pearce	\$753	15.2%	\$13,040	\$1,276	20.4%	\$21,002
3 Ben Lujan	\$985	12.7%	\$16,936	\$1,749	14.8%	\$28,563
NEW YORK						
1 Lee Zeldin	\$1,584	10.5%	\$26,985	\$2,888	11.4%	\$47,063
2 Pete King	\$1,352	11.2%	\$22,882	\$2,653	11.8%	\$42,872
3 Thomas Suozzi	\$2,471	9.0%	\$43,720	\$4,340	9.9%	\$74,032
4 Kathleen Rice	\$1,762	9.9%	\$30,489	\$3,479	10.6%	\$58,023
5 Gregory Meeks	\$780	15.3%	\$13,392	\$1,462	17.1%	\$24,109
6 Grace Meng	\$974	12.5%	\$16,809	\$1,580	15.4%	\$26,684
7 Nydia Velázquez	\$1,149	10.9%	\$20,467	\$2,194	12.0%	\$38,585
8 Hakeem Jeffries	\$861	13.5%	\$15,039	\$1,907	13.4%	\$32,214
9 Yvette Clarke	\$937	12.6%	\$16,490	\$2,137	12.5%	\$36,478
10 Jerrold Nadler	\$2,494	8.8%	\$44,845	\$4,069	9.8%	\$71,882
11 Daniel Donovan	\$1,245	11.5%	\$21,142	\$2,157	12.8%	\$35,427
12 Carolyn Maloney	\$2,742	8.8%	\$48,910	\$5,530	9.3%	\$97,079
13 Adriano Espaillat	\$778	13.7%	\$13,878	\$1,975	12.9%	\$33,994
14 Joseph Crowley	\$723	15.8%	\$12,534	\$1,171	21.9%	\$19,808
15 José Serrano	\$395	32.1%	\$7,469	\$624	*	\$11,439
16 Eliot Engel	\$1,634	9.8%	\$28,962	\$3,898	10.1%	\$67,144
17 Nita Lowey	\$2,121	9.3%	\$37,387	\$3,959	10.1%	\$67,488
18 Sean Patrick Maloney	\$1,610	10.3%	\$27,613	\$2,971	11.2%	\$48,905
19 John Faso	\$1,054	12.8%	\$17,726	\$1,772	15.2%	\$28,160
20 Paul Tonko	\$1,226	11.8%	\$20,713	\$2,349	12.7%	\$37,514
21 Elise Stefanik	\$871	14.7%	\$14,664	\$1,402	19.0%	\$22,385
22 Claudia Tenney	\$874	14.3%	\$14,816	\$1,499	17.6%	\$24,002
23 Tom Reed	\$879	14.1%	\$15,004	\$1,474	17.7%	\$23,908
24 John Katko	\$1,026	12.8%	\$17,433	\$1,879	14.5%	\$30,148
25 (Seat currently vacant)	\$1,093	12.2%	\$18,698	\$2,139	13.3%	\$34,515
26 Brian Higgins	\$883	13.8%	\$15,182	\$1,749	15.2%	\$28,218
27 Chris Collins	\$1,132	12.4%	\$19,079	\$1,938	14.2%	\$30,978
NORTH CAROLINA						
1 G.K. Butterfield	\$857	13.5%	\$14,944	\$1,763	14.8%	\$28,869
2 George Holding	\$1,270	11.3%	\$21,694	\$2,206	12.9%	\$35,866

* Average income tax liability was negative both before and after the TCJA.

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 9 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN			
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	
NORTH CAROLINA (CONT.)							
3	Walter Jones	\$835	14.4%	\$14,331	\$1,357	19.0%	\$22,188
4	David Price	\$1,569	10.3%	\$27,240	\$3,070	11.0%	\$50,914
5	Virginia Foxx	\$951	12.8%	\$16,529	\$1,622	15.6%	\$26,956
6	Mark Walker	\$947	13.0%	\$16,376	\$1,669	15.4%	\$27,452
7	David Rouzer	\$919	13.1%	\$15,893	\$1,629	15.7%	\$26,752
8	Richard Hudson	\$906	13.5%	\$15,612	\$1,534	16.5%	\$25,145
9	Robert Pittenger	\$1,353	10.6%	\$23,742	\$2,557	11.7%	\$42,833
10	Patrick McHenry	\$929	13.0%	\$16,126	\$1,610	15.8%	\$26,657
11	Mark Meadows	\$819	14.2%	\$14,244	\$1,303	19.6%	\$21,787
12	Alma Adams	\$1,199	11.2%	\$20,999	\$2,595	11.7%	\$43,317
13	Ted Budd	\$1,003	12.3%	\$17,446	\$1,855	14.1%	\$30,662
NORTH DAKOTA							
1	Kevin Cramer	\$1,212	12.1%	\$20,425	\$2,081	13.7%	\$33,179
OHIO							
1	Steve Chabot	\$1,220	11.3%	\$21,112	\$2,496	12.1%	\$41,010
2	Brad Wenstrup	\$1,187	11.5%	\$20,592	\$2,197	12.7%	\$36,426
3	Joyce Beatty	\$793	14.5%	\$13,858	\$1,700	15.3%	\$27,787
4	Jim Jordan	\$825	15.2%	\$14,048	\$1,396	19.2%	\$22,501
5	Robert Latta	\$997	13.2%	\$16,982	\$1,720	15.4%	\$27,868
6	Bill Johnson	\$822	14.9%	\$14,090	\$1,275	20.9%	\$20,902
7	Bob Gibbs	\$885	14.2%	\$15,149	\$1,469	17.6%	\$23,979
8	Warren Davidson	\$977	13.3%	\$16,621	\$1,717	15.4%	\$27,723
9	Marcy Kaptur	\$785	14.8%	\$13,681	\$1,580	16.3%	\$25,905
10	Michael Turner	\$964	13.2%	\$16,494	\$1,808	14.7%	\$29,258
11	Marcia Fudge	\$898	12.5%	\$15,990	\$2,344	12.2%	\$39,325
12	(Seat currently vacant)	\$1,404	10.9%	\$24,078	\$2,514	12.0%	\$41,285
13	Tim Ryan	\$757	15.5%	\$13,134	\$1,367	19.1%	\$22,405
14	David Joyce	\$1,316	11.2%	\$22,648	\$2,350	12.4%	\$38,705
15	Steve Stivers	\$1,095	12.4%	\$18,679	\$1,909	14.1%	\$31,046
16	Jim Renacci	\$1,164	12.1%	\$19,849	\$2,029	13.6%	\$33,045
OKLAHOMA							
1	(Seat currently vacant)	\$1,200	11.4%	\$20,804	\$2,101	13.0%	\$34,741
2	Markwayne Mullin	\$746	15.7%	\$12,902	\$1,128	24.8%	\$18,802
3	Frank Lucas	\$1,005	13.0%	\$17,096	\$1,569	16.5%	\$25,534
4	Tom Cole	\$978	13.2%	\$16,654	\$1,594	16.3%	\$25,849
5	Steve Russell	\$1,116	11.6%	\$19,513	\$2,070	13.0%	\$34,523
OREGON							
1	Suzanne Bonamici	\$1,529	10.6%	\$26,279	\$2,621	11.8%	\$43,166
2	Greg Walden	\$916	13.5%	\$15,719	\$1,456	17.5%	\$23,918

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 10 of 13)

ALL FILERS					MARRIED FILING JOINTLY WITH TWO CHILDREN		
Congressional District and Representative		Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
OREGON (CONT.)							
3	Earl Blumenauer	\$1,154	11.9%	\$19,836	\$2,168	13.0%	\$35,463
4	Peter DeFazio	\$937	13.3%	\$16,093	\$1,546	16.6%	\$25,347
5	Kurt Schrader	\$1,193	11.7%	\$20,416	\$2,003	13.6%	\$32,744
PENNSYLVANIA							
1	Brian Fitzpatrick	\$1,710	10.1%	\$29,472	\$3,051	11.1%	\$50,286
2	Brendan Boyle	\$648	17.9%	\$11,261	\$1,255	21.7%	\$20,153
3	Dwight Evans	\$1,020	11.9%	\$18,016	\$2,830	11.2%	\$47,587
4	(Vacant)	\$1,811	9.9%	\$31,315	\$3,263	10.9%	\$54,047
5	(Vacant)	\$1,460	10.4%	\$25,468	\$3,082	11.0%	\$51,334
6	(Vacant)	\$1,821	9.7%	\$31,818	\$3,378	10.7%	\$56,395
7	(Vacant)	\$1,147	11.9%	\$19,626	\$2,139	13.2%	\$34,718
8	Matt Cartwright	\$881	13.9%	\$15,057	\$1,575	16.6%	\$25,451
9	(Vacant)	\$938	13.9%	\$15,838	\$1,554	17.1%	\$24,894
10	Scott Perry	\$1,118	12.2%	\$19,013	\$2,042	13.7%	\$32,848
11	Lloyd Smucker	\$1,067	12.7%	\$18,083	\$1,791	15.0%	\$28,893
12	Tom Marino	\$905	14.0%	\$15,395	\$1,433	18.3%	\$23,315
13	(Vacant)	\$866	14.6%	\$14,696	\$1,374	19.4%	\$22,281
14	(Vacant)	\$1,109	12.3%	\$18,815	\$1,867	14.5%	\$30,134
15	Glenn Thompson	\$833	15.1%	\$14,119	\$1,297	21.0%	\$21,059
16	Mike Kelly	\$949	13.2%	\$16,273	\$1,629	16.0%	\$26,581
17	Keith Rothfus/ Conor Lamb	\$1,403	10.8%	\$24,130	\$2,555	12.0%	\$41,942
18	Mike Doyle	\$1,062	12.2%	\$18,342	\$2,129	13.2%	\$34,776
RHODE ISLAND							
1	David Cicilline	\$1,122	11.8%	\$19,369	\$2,289	12.6%	\$37,490
2	Jim Langevin	\$1,153	12.0%	\$19,603	\$2,195	13.1%	\$35,299
SOUTH CAROLINA							
1	Marke Sanford	\$1,338	11.0%	\$23,123	\$2,422	12.2%	\$39,903
2	Joe Wilson	\$1,062	12.4%	\$18,131	\$1,924	14.1%	\$31,142
3	Jeff Duncan	\$862	13.9%	\$14,838	\$1,480	17.3%	\$24,249
4	Trey Gowdy	\$1,087	12.0%	\$18,804	\$1,964	13.6%	\$32,364
5	Ralph Norman	\$930	13.2%	\$15,977	\$1,685	15.4%	\$27,409
6	James Clyburn	\$682	15.4%	\$12,134	\$1,470	17.1%	\$24,356
7	Tom Rice	\$795	14.0%	\$13,933	\$1,477	17.0%	\$24,517
SOUTH DAKOTA							
1	Kristi Noem	\$1,045	12.7%	\$17,869	\$1,769	15.1%	\$28,715
TENNESSEE							
1	Phil Roe	\$786	14.5%	\$13,716	\$1,262	20.3%	\$21,186
2	John Duncan	\$1,070	12.1%	\$18,471	\$1,817	14.4%	\$29,991

NOTE: Incumbent Pennsylvania representatives are listed by their 2018 district races.

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 11 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
TENNESSEE (CONT.)						
3 Charles Fleischmann	\$952	12.9%	\$16,460	\$1,605	15.8%	\$26,498
4 Scott DesJarlais	\$859	14.4%	\$14,674	\$1,416	18.4%	\$23,020
5 Jim Cooper	\$1,082	11.7%	\$19,051	\$2,211	12.5%	\$37,084
6 Diane Black	\$930	13.5%	\$15,898	\$1,484	17.3%	\$24,279
7 Marsha Blackburn	\$1,218	11.2%	\$21,190	\$1,998	13.3%	\$33,381
8 David Kustoff	\$1,204	11.3%	\$20,898	\$2,156	12.9%	\$35,671
9 Steve Cohen	\$687	14.8%	\$12,369	\$1,891	13.9%	\$31,365
TEXAS						
1 Louie Gohmert	\$927	13.1%	\$16,041	\$1,585	16.0%	\$26,148
2 Ted Poe	\$1,775	9.8%	\$31,064	\$3,175	10.8%	\$53,476
3 Sam Johnson	\$2,025	9.6%	\$35,057	\$3,390	10.7%	\$56,268
4 John Ratcliffe	\$1,004	12.7%	\$17,189	\$1,643	15.6%	\$26,884
5 Jeb Hensarling	\$904	13.3%	\$15,697	\$1,559	16.0%	\$25,844
6 Joe Barton	\$1,042	12.6%	\$17,717	\$1,870	14.3%	\$30,107
7 John Culberson	\$1,984	9.3%	\$35,426	\$3,774	10.1%	\$64,972
8 Kevin Brady	\$1,662	10.0%	\$29,030	\$2,840	11.2%	\$47,591
9 Al Green	\$784	13.8%	\$13,935	\$1,547	15.5%	\$26,237
10 Michael McCaul	\$1,496	10.5%	\$25,938	\$2,683	11.6%	\$44,558
11 K. Michael Conaway	\$1,115	12.0%	\$19,160	\$1,844	14.2%	\$30,361
12 Kay Granger	\$1,228	11.5%	\$21,071	\$2,133	13.0%	\$34,915
13 Mac Thornberry	\$944	13.3%	\$16,176	\$1,547	16.6%	\$25,244
14 Randy Weber	\$1,210	11.6%	\$20,623	\$2,231	12.8%	\$36,227
15 Vicente Gonzalez	\$731	14.6%	\$12,860	\$1,322	19.0%	\$22,049
16 Beto O'Rourke	\$710	15.1%	\$12,559	\$1,214	20.7%	\$20,491
17 Bill Flores	\$994	12.7%	\$17,084	\$1,817	14.5%	\$29,606
18 Sheila Jackson Lee	\$917	12.2%	\$16,389	\$1,893	13.2%	\$32,469
19 Jodey Arrington	\$911	13.3%	\$15,756	\$1,586	16.0%	\$26,086
20 Joaquin Castro	\$787	14.7%	\$13,651	\$1,487	17.1%	\$24,259
21 Lamar Smith	\$1,537	10.3%	\$26,731	\$2,770	11.4%	\$46,078
22 Pete Olson	\$1,984	9.6%	\$34,436	\$3,350	10.7%	\$55,796
23 Will Hurd	\$1,007	12.2%	\$17,547	\$1,784	14.3%	\$29,682
24 Kenny Marchant	\$1,630	10.0%	\$28,596	\$3,104	10.9%	\$52,294
25 Roger Williams	\$1,606	10.0%	\$28,173	\$2,697	11.4%	\$45,383
26 Michael Burgess	\$1,639	10.3%	\$28,131	\$2,817	11.5%	\$46,203
27 Michael Cloud	\$959	13.0%	\$16,476	\$1,755	14.9%	\$28,572
28 Henry Cuellar	\$703	15.7%	\$12,294	\$1,231	21.2%	\$20,376
29 Gene Green	\$620	17.5%	\$11,092	\$1,018	27.8%	\$17,499
30 Eddie Johnson	\$744	14.6%	\$13,240	\$1,394	17.3%	\$23,476
31 John Carter	\$1,300	11.4%	\$22,121	\$2,185	12.9%	\$35,513
32 Pete Sessions	\$1,578	10.0%	\$27,873	\$2,983	10.9%	\$50,662
33 Marc Veasey	\$587	17.5%	\$10,720	\$1,011	26.3%	\$17,704
34 Filemon Vela	\$637	16.0%	\$11,390	\$1,136	23.1%	\$19,288
35 Lloyd Doggett	\$732	15.5%	\$12,799	\$1,354	18.8%	\$22,299
36 Brian Babin	\$1,153	12.2%	\$19,417	\$1,917	14.1%	\$30,841

APPENDIX TABLE 1

Benefits of the Tax Cuts and Jobs Act, by Congressional District (Page 12 of 13)

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018–2027)
UTAH						
1 Rob Bishop	\$1,105	12.5%	\$18,746	\$1,717	15.3%	\$27,886
2 Chris Stewart	\$1,056	12.4%	\$18,216	\$1,711	15.0%	\$28,302
3 John Curtis	\$1,265	11.2%	\$21,793	\$2,004	13.4%	\$33,097
4 Mia Love	\$1,047	13.0%	\$17,707	\$1,708	15.5%	\$27,531
VERMONT						
1 Peter Welch	\$1,029	12.8%	\$17,523	\$1,797	14.9%	\$29,034
VIRGINIA						
1 Robert Wittman	\$1,427	11.1%	\$23,938	\$2,433	12.4%	\$38,955
2 Scott Taylor	\$1,168	11.9%	\$19,943	\$2,106	13.2%	\$34,124
3 Robert Scott	\$845	14.4%	\$14,470	\$1,651	16.0%	\$26,423
4 A. Donald McEachin	\$955	13.2%	\$16,343	\$1,933	14.2%	\$30,951
5 Thomas Garrett	\$1,070	12.2%	\$18,394	\$1,833	14.4%	\$30,031
6 Bob Goodlatte	\$953	13.3%	\$16,305	\$1,626	16.0%	\$26,431
7 David Brat	\$1,449	10.8%	\$24,738	\$2,555	12.0%	\$41,623
8 Don Beyer	\$2,151	9.5%	\$37,439	\$4,209	9.9%	\$71,618
9 Morgan Griffith	\$798	15.0%	\$13,728	\$1,236	21.6%	\$20,502
10 Barbara Comstock	\$2,407	9.1%	\$42,155	\$4,109	10.1%	\$69,251
11 Gerald Connolly	\$2,070	9.6%	\$35,868	\$3,721	10.3%	\$62,328
WASHINGTON						
1 Suzan DelBene	\$1,959	9.8%	\$33,778	\$3,214	10.9%	\$53,277
2 Rick Larsen	\$1,189	12.2%	\$19,995	\$2,003	13.8%	\$32,081
3 Jaime Herrera Beutler	\$1,131	12.4%	\$19,134	\$1,799	14.8%	\$29,087
4 Dan Newhouse	\$921	13.5%	\$15,774	\$1,546	16.5%	\$25,146
5 Cathy McMorris Rodgers	\$1,014	12.8%	\$17,307	\$1,681	15.5%	\$27,351
6 Derek Kilmer	\$1,194	12.0%	\$20,223	\$1,950	14.0%	\$31,526
7 Pramila Jayapal	\$1,965	9.7%	\$34,141	\$3,825	10.3%	\$64,248
8 David Reichert	\$1,655	10.3%	\$28,341	\$2,793	11.5%	\$45,842
9 Adam Smith	\$1,630	10.2%	\$28,337	\$3,037	11.0%	\$50,853
10 Denny Heck	\$1,028	13.3%	\$17,253	\$1,686	15.8%	\$26,836
WEST VIRGINIA						
1 David McKinley	\$929	13.4%	\$15,878	\$1,492	17.3%	\$24,334
2 Alex Mooney	\$913	13.8%	\$15,539	\$1,467	17.7%	\$23,901
3 Evan Jenkins	\$748	15.7%	\$12,882	\$1,133	24.9%	\$18,868
WISCONSIN						
1 Paul Ryan	\$1,125	12.4%	\$18,943	\$1,961	14.2%	\$31,229
2 Mark Pocan	\$1,254	11.6%	\$21,307	\$2,261	12.9%	\$36,473
3 Ron Kind	\$920	14.0%	\$15,625	\$1,524	17.4%	\$24,576
4 Gwen Moore	\$812	13.8%	\$14,284	\$1,816	14.4%	\$29,856

APPENDIX TABLE 1

**Benefits of the Tax Cuts and Jobs Act,
 by Congressional District (Page 13 of 13)**

Congressional District and Representative	ALL FILERS			MARRIED FILING JOINTLY WITH TWO CHILDREN		
	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)	Average Savings from Tax Cut, 2018	Average Income Tax Decrease, 2018	Average Increase in Take-Home Pay, Over 10 Years (2018-2027)
WISCONSIN (CONT.)						
5 F. James Sensenbrenner	\$1,375	11.2%	\$23,378	\$2,381	12.6%	\$38,560
6 Glenn Grothman	\$1,084	12.5%	\$18,446	\$1,814	14.9%	\$29,369
7 Sean Duffy	\$942	13.8%	\$15,976	\$1,487	17.7%	\$24,089
8 Mike Gallagher	\$1,039	12.9%	\$17,623	\$1,739	15.5%	\$28,029
WYOMING						
1 Liz Cheney	\$1,171	12.2%	\$19,696	\$1,897	14.5%	\$30,326

SOURCE: Heritage Foundation calculations using The Heritage Foundation Individual Income Tax Model and an augmented Solow growth model. See methodology for details.

The Heritage Foundation Individual Income Tax Model

The Heritage Foundation’s Individual Income Tax Model (HFIITM) is a statistical microsimulation model used for forecasting the revenue effects of tax policy reforms and their various manifestations. The model uses data from the 2007 Statistics of Income Public Use Tax File from the Internal Revenue Service.¹ This stratified sample of the American population consists of approximately 143,142 tax-filing records. The data blur certain information, such as state of residency for high-income tax filers (those with adjusted gross incomes over \$200,000).

The model and data are based on the IRS’s 2007 Form 1040 and include most variables, or lines, contained in this form. Some lines are excluded from the IRS dataset and therefore cannot be disaggregated within the model.

To establish a base-case scenario, the HFIITM model generates an independent and identically distributed random sample from the original 2007 dataset and uses this random sample to “age” each observation of data in subsequent years through 2027. The sample from the original 2007 data is used to generate subsequent observations of data for 2008. The 2008 data are used to generate 2009 data, and the process continues.

Each random sample consists of one million observations sampled from the Public Use Tax File. Each time an alternative scenario is tested or “scored” by the model, it is compared to a base case using the same random number seed as the alternative scenario, thus enabling the two samples to be comparable to each other on a filer-by-filer basis. Due to the large sample size of one million observations, the base-case scenario does not differ significantly from one run to another.

The aging of the data from 2007 to 2027 includes targeted aging based on actual data available from the IRS through 2012 and applied growth rates. For nearly all variables, additional aggregate IRS data from 2012 are used to apply a steady growth rate between 2007 and 2012. For static modeling, beyond 2012, variables are grown according to what are deemed appropriate growth rates.

For example, variables related to income are grown according to presumed income-growth rates, and education-related and health-related tax components are grown according to their estimated cost growth. The tax parameters for 2015 and beyond are

adjusted for inflation and income as determined by current tax law. Aggregate revenues are computed using the law of large numbers, which states that for a sufficiently large sample size, the mean of a random sample converges to the population mean.²

Although cyclical growth is expected, the HFIITM—like most other microsimulation models—does not attempt to model such cyclical growth for static scoring. Instead, the HFIITM assumes steady state growth. Because of this assumption of steady state growth, additional aggregate data from 2012 were used to adjust the growth rates of most variables between 2007 and 2012. Without this adjustment, the estimated growth rates create significantly higher values for many of the variables than actually occurred.

The first set of simulations using the HFIITM ran a baseline scenario beginning in 2018 based on the pre-TCJA income tax code juxtaposed against the TCJA’s provisions discussed in this *Backgrounder*. The second set of simulations ran the same baseline as the first set, also juxtaposed against the TCJA’s provisions, but used the dynamic growth rates from our Solow model, discussed in the next subsection.

To compute state-level and district-level averages, we took data from the IRS of the number and types of filers belonging to adjusted gross income categories (less than \$25,000, \$25,000 to \$49,999, \$50,000 to \$74,999, \$75,000 to \$99,999, \$100,000 to \$199,999, and \$200,000 and above) within each zip code.³ We provided this data to Cicero, which computed an analogous dataset on a congressional district-by-district basis.⁴ With this data, we computed conditional probabilities of belonging to a particular adjusted gross income category conditioned on living in a state or district. We used these probabilities to compute conditional expectations of tax liability and income based on living in a particular state or district. These conditional expectations provided us with tax liability, and by linearity of expectation, total take-home pay.⁵

Augmented Solow Model

Non-Technical Overview. The model used to produce our dynamic estimates is a variation on the standard Slow-Swan neoclassical growth model.⁶ The economy is represented by households, firms, and government. The model economy is open, meaning that there is trade in goods and services and capital investment with the rest of the world.

Households own labor and capital, which they sell to firms in separate markets. Firms use labor and capital inputs to produce a single output good. That good is either consumed by the households or is invested in new capital to produce more output in the future.

The government raises revenue from taxes and spends money on public goods and transfer payments. If the tax revenue is not sufficient to cover all expenses, the government can issue debt. The government levies sales taxes, personal income taxes, corporate income taxes, and payroll taxes.

Households can use their savings either to buy government debt or invest in new capital. When the government runs a bigger deficit, there is more competition for household savings, which drives up interest rates and decreases investment in new capital. When this happens, the debt is said to “crowd out” investment.

The TCJA affects economic output by lowering corporate taxes and personal income taxes, which increases both the after-tax return for an additional dollar of savings and the wage for an additional hour of work. When returns and wages go up, households provide more capital and labor to firms to use in production.

However, the TCJA also induces an opposing effect. Lower tax revenues increase the deficit, which reduces the amount of savings available for private firms, which increases interest rates and reduces investment.

The model used to produce these dynamic estimates is designed primarily to give a quantitative estimate of the size of these two opposing effects, determine which is bigger, and thus whether the net effect of the tax cuts leads to increases or decreases in economic output. The key equation in the model shows how domestic savings, international capital flows, and the government budget deficit affect investment and changes in the capital stock over time.

In order to focus on the quantitative magnitudes, the model abstracts from many details present in the real economy. Notably, random shocks that feature in business cycle models are not present here. The model should thus be interpreted not as a forecast, but as an estimate of how the long-run potential of the economy grows over time. The model used here is an improvement over the one used in our earlier estimates of the TCJA’s effects, which only analyzed changes in the long run.⁷

Additionally, the estimates presented here only show the effects of the TCJA. While the model is capable of analyzing other changes in policy, such as the introduction of tariffs, those policies were assumed to remain constant here.

Technical Description. The economy grows over time due to increases in labor-augmenting productivity and population. The key equations of the model are solved by first converting the relevant variables to per-effective-worker terms. This is done by dividing each variable by the technology level and population in each time,

$$\hat{x} = \frac{X_t}{A_t N_t},$$

where A_t is the level of technology and N_t is the population.

Firms. Firms use capital and labor to produce a single consumption good. The production function has the standard Cobb–Douglas form,

$$\hat{y}_t = \hat{k}_{t-1}^\alpha \lambda_t^{1-\alpha},$$

where \hat{y}_t is output, \hat{k}_{t-1} is the capital available for production at time t , $\lambda_t = \frac{L_t}{N_t}$ is the ratio of hours of work to the population, and α is the elasticity of output with respect to capital.

A fixed proportion of firms, φ^{corp} , are subject to corporate taxes. Corporate taxes are levied against corporate taxable earnings, which are revenues after sales taxes, less labor costs and depreciation costs,

$$\widehat{cte}_t = (1 - \tau_t^y) \hat{y}_t - \widehat{w}_t \lambda_t - \delta \hat{k}_{t-1},$$

where τ_t^y is the sales tax rate, \widehat{w}_t is the wage per effective worker, and δ is the rate of depreciation of capital.

Firms rent capital and hire labor in markets. Maximizing profit with respect to quantities of capital and labor used in production leads to demand curves for capital services and labor.

$$\begin{aligned} r_t^{k,corp} &= (1 - \tau_t^{corp})(1 - \tau_t^y) \alpha \hat{k}_{t-1}^{\alpha-1} \lambda_t^{1-\alpha} + \tau_t^{corp} \delta, \\ r_t^{k,nc} &= (1 - \tau_t^y) \alpha \hat{k}_{t-1}^{\alpha-1} \lambda_t^{1-\alpha}, \\ \widehat{w}_t &= \frac{W_t}{A_t} = (1 - \alpha)(1 - \tau_t^y) \hat{k}_t^\alpha \lambda_t^{-\alpha}, \end{aligned}$$

where $r_t^{k,corp}$ is the user cost of capital services for corporate firms, $r_t^{k,nc}$ is the user cost of capital services for non-corporate firms, and τ_t^{corp} is the corporate tax rate. The rental rate for capital that households receive is a weighted average of the rate paid by corporate and non-corporate firms. Both capital and labor are paid their marginal products after taxes. The corporate rental rate also includes a term for the value of the depreciation deductions from corporate income taxes.

Households. Households are assumed to all be identical. Households derive income from wages, capital rents, holdings of government debt, and transfers from the government. That income is used to pay taxes, consume goods and services, or save. The household's budget constraint is

$$\begin{aligned}\hat{c}_t + \hat{s}_t + \tau_t^i \widehat{hhu}_t^{tax} + \tau_t^{gsi} \widehat{w}_t \lambda_t &= \widehat{hhu}_t, \\ \widehat{hhu}_t &= r_t^k \widehat{k}_{t-1} + \widehat{w}_t \lambda_t + \hat{t}_t^{gh} + \hat{b}_t, \\ \widehat{hhu}_t^{tax} &= \widehat{w}_t \lambda_t + \hat{t}_t^{gh} + r_{t-1}^b \hat{b}_t + (1 \\ &\quad - \phi^{ud} \phi^{corp}) r_t^k \widehat{k}_{t-1},\end{aligned}$$

where \hat{c}_t is consumption, \hat{s}_t is saving, \widehat{hhu}_t is household income, \widehat{hhu}_t^{tax} is taxable household income, τ_t^i is the income tax rate, τ_t^{gsi} is the payroll tax rate, \hat{t}_t^{gh} is transfers from government to households, \hat{b}_t is government debt due at time t , and r_{t-1}^b is the interest rate on government debt issued at time $t - 1$. The constant ϕ^{ud} is the share of corporate profits that are not distributed. This adjustment is included in the model to account for the fact that households only pay income taxes on corporate profits after they are distributed as dividends. The model abstracts from firms' decisions about how to retain earnings for simplicity.

In the standard Solow model, households save a fixed fraction of their income, σ . In this model, the fraction of after-tax income that is saved is allowed to vary with the return to capital,

$$\begin{aligned}\hat{s}_t &= \sigma_t [\widehat{hhu}_t - \tau_t^i \widehat{hhu}_t^{tax} - \tau_t^{gsi} \widehat{w}_t \lambda_t], \\ \ln \sigma_t &= \ln \sigma^{cons} + \eta^\sigma \ln[(1 - \tau_t^i)(r_t^{ke} - \delta)],\end{aligned}$$

where η^σ is the elasticity of the saving rate with respect to the after-tax expected return to capital.

Labor supply varies with the after-tax wage in a similar manner,

$$\ln \lambda_t = \ln \lambda^{cons} + \eta^\lambda \ln[(1 - \tau_t^i - \tau_t^{gsi}) \widehat{w}_t],$$

where η^λ is the elasticity of the labor supply with respect to the after-tax wage.

Government. There is a single government in the model, which represents federal, state, and local government combined. The government sets spending on public goods and transfers to households. It also sets four tax rates on production and imports, personal income, corporate income, and contributions to government social insurance.

If revenues are not sufficient to cover expenditures, the government may issue debt to cover the shortfall. In some models, the government is subject to a budget constraint that ensures that the expected present value of government liabilities does not exceed the expected present value of government revenues. Such a constraint is not enforced here, and concerns about default on government debt are not included in the model.

The government's budget constraint is

$$\begin{aligned}\hat{g}_t + \hat{t}_t^{gh} + \hat{b}_t - \frac{1 + \gamma_t + \nu_t}{1 + r_t^b} \hat{b}_{t+1} \\ = \tau_t^y \hat{y}_t + \tau_t^{corp} c \widehat{te}_t + \tau_t^{gsi} \widehat{w}_t \lambda_t \\ + \tau_t^i \widehat{hhu}_t^{tax},\end{aligned}$$

where \hat{g}_t is government consumption and investment, γ_t is the growth rate of labor productivity, and ν_t is the growth rate of the population. Government bonds are sold at a discount and repaid at face value.

Capital Stock Transition. The capital stock depreciates at a constant rate, δ . The amount of capital available for production in the next period is the undepreciated stock of capital plus investment,

$$\hat{k}_t = (1 - \delta - \gamma_t - \nu_t) \widehat{k}_{t-1} + \hat{i}_t.$$

Calculation. Each period starts with a pre-determined stock of capital from the last period. Given the capital stock, the supply and demand curves in the labor market are used to solve for the wage and hours worked. Those variables and the demand curve for capital determine total output and the gross operating surplus paid to capital. The factor prices and quantities determine household income, taxable income, and tax revenues.

The next step is to solve for the amounts of saving and investment that determine the next period's capital stock. To simplify calculations, firms assume

that the labor used in the next period is the same that was used in the current period, or $\lambda_t^e = \lambda_t$. The price that clears the market for investment is an expected rental rate on capital, r_t^{ke} , which is not necessarily equal to the rental rate that will be paid in the next period, r_{t+1}^k .

The expected rate can be found by inverting the user cost of capital expressions for firms and substituting the capital transition equation for the future capital stock. Investment is then a weighted average of the desired investment by corporate and non-corporate firms,

$$\begin{aligned} \hat{i}_t^{corp} &= \left(\frac{r_t^{ke} - \tau_{t+1}^{corp} \delta}{(1 - \tau_{t+1}^{corp})(1 - \tau_{t+1}^y) \alpha} \right)^{\frac{1}{\alpha-1}} \lambda_t^e \\ &\quad - (1 - \delta - \gamma_{t+1} - \nu_{t+1}) \hat{k}_t \\ \hat{i}_t^{nc} &= \left(\frac{r_t^{ke}}{(1 - \tau_{t+1}^y) \alpha} \right)^{\frac{1}{\alpha-1}} \lambda_t^e \\ &\quad - (1 - \delta - \gamma_{t+1} - \nu_{t+1}) \hat{k}_t \\ \hat{i}_t &= \phi^{corp} \hat{i}_t^{corp} + (1 - \phi^{corp}) \hat{i}_t^{nc}. \end{aligned}$$

Households save a fraction of after-tax income that varies with the expected return to capital. Again, to simplify calculations, the rest of the world is not explicitly modeled. Imports are set as a fraction of consumption spending, ϕ^{imp} . Exports vary with the expected return to capital using an equation similar to those used for the saving rate and labor supply,

$$\ln \widehat{exp}_t = \ln exp^{cons} + \eta^{exp} \ln[(1 - \tau_t^i)(r_t^{ke} - \delta)].$$

The interest rate on government debt is the expected return to capital, less depreciation, less a risk premium. The risk premium is calibrated to 7 percent, which is the long-run average of the difference between the return to equities and the risk-free rate.

Calibration. The model is calibrated rather than estimated. Calibration is a commonly used procedure in the macroeconomics literature where parameters are set to match targets observed in empirical data.⁸ The targets used here are based on National Income and Product Account (NIPA) summary tables produced by the Bureau of Economic Analysis.

The population corresponds to the civilian non-institutional population, the same population meas-

ure used in calculating the labor force and unemployment rate. The growth rate of the population is taken from Census projections.⁹

The budget constraint of firms matches with the domestic income and product summary account. Gross domestic product (GDP) corresponds to firm revenue. Firm expenses correspond to the sum of compensation of employees, taxes on production and imports less subsidies, net operating surplus of private enterprises, and consumption of private fixed capital.

Capital income in the model is the sum of net operating surplus of private enterprises and consumption of private fixed capital. This includes corporate profits, rental income of persons with capital consumption adjustment, and proprietors' income with inventory valuation and capital consumption adjustments. Thus, capital income in the model includes both corporate income, pass-through income, and income from direct ownership of assets, such as owner-occupied housing. Because the model only includes a representative household, payments and receipts between private households are ignored.

The government's tax receipts correspond to personal current taxes, taxes on production and imports, taxes on corporate income, and contributions for government social insurance. Government expenditures correspond to government consumption and investment, government social benefits to persons, and interest payments.

Government spending is set to 20 percent of GDP, which is approximately the average share since 1948. Transfers from government to households are set to grow at 5.2 percent per year, following projections from the Bureau of Labor Statistics.¹⁰

Labor productivity is calculated using the production function. The difference between the growth rate of real GDP and the share-weighted growth rates of capital and labor is the growth rate of labor productivity. The level of labor productivity at the beginning of the sample in 1948 is set to 1, and later levels are extrapolated from the growth rates. From 2018 on, the growth rate of technology is set to 1.3 percent per year, which is the average expected by the CBO from 2017 to 2027.¹¹

Potential hours and potential labor productivity are calculated by applying the Hodrick–Prescott filter to historical data. Feeding values for potential

hours, potential labor productivity, and the real capital stock into the production function produces values for potential output.

The production function includes a constant that is not presented in the equation for simplicity. This constant is necessary to convert the calculated potential GDP to the proper units. The constant is determined by the average ratio of the left-hand side of the production function to the right-hand side.

The depreciation rate of capital is set by taking the ratio of consumption of private fixed capital to the current-cost stock of private fixed capital, as reported by the Bureau of Economic Analysis. Imports are set to match the ratio of imports to personal consumption expenditures. The share of firms subject to corporate taxes is set to match the share of corporate profits relative to total capital income. Calibrated parameters are shown in Appendix Table 2.

The elasticity of savings is set to 0.5.¹² Correspondingly, the elasticity of exports is set to -0.5, to mirror the capital inflow from other countries. As in the previous Heritage estimate of the TCJA cited earlier, the elasticity of labor supply is set to 0.3. Supply shifters for savings and exports are

set so that the model matches the equilibrium quantities and prices in 2017 before starting to solve for 2018 and beyond.

The model tax rates are calibrated to match the average ratio of each type of tax revenue to the relevant tax base. An adjustment is required to calculate the relevant tax base for household income. The model simplifies from having firms make investment decisions with retained earnings. Instead, all of the gross operating surplus is paid to households. In reality, households only pay income taxes on corporate profits when they are distributed as dividends. Therefore, household taxable income here corresponds to compensation of employees, government social benefits to persons, and gross operating surplus, less undistributed corporate profits. Similarly, private saving includes personal saving, undistributed corporate profits, and consumption of private fixed capital. The calibrated tax rates are shown in Appendix Table 3.

When estimating the model, TCJA tax rates on corporate and personal income take effect in 2018. The personal income tax rates revert to their original level after 2025, as specified in the law.

APPENDIX TABLE 2

Calibrated Parameter Values

Parameter	Calibrated Value	Target Numerator	Target Denominator
α	0.4	Gross operating surplus	Gross domestic product
δ	0.05	Consumption of fixed capital	Current-cost stock of private fixed assets
ϕ^{corp}	0.3	Corporate profits before taxes	Gross operating surplus
ϕ^{und}	0.4	Undistributed corporate profits	Corporate profits after taxes
ϕ^{imp}	0.23	Imports	Personal consumption expenditures

APPENDIX TABLE 3

Calibrated Tax Rates

Model Tax Revenue	NIPA Data Equivalent	Calibrated Rate	Tax Base
$\tau_t^{corp CTE}$	Taxes on corporate income	21% baseline, 14.7% TCJA	Corporate profits before taxes
$\tau_t^{HHI}^{tax}$	Personal current taxes	10% baseline, 9.4% TCJA	Household taxable income
$\tau_t^y Y_t$	Taxes on production and imports	7%	Gross domestic product
$\tau_t^{gsi} W_t L_t$	Contributions for government social insurance from persons	12%	Compensation of employees

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Appendix Endnotes

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