**Input variables**

**Income tax rates, percentages**

*I’ve attached an excel sheet with the tax rates. From what I understand, there are 4 different possible values here. One scenario (“A” in attached doc) has different brackets than the TCJA (right, Dan and co?) while B, C, and D have the same brackets, but with low, medium, and high tax rates. While there are a lot of values that are changing, they don’t change independently (so we don’t have model runs with bracket 1 from scenario A and bracket 2 from scenario B, it’s just the 4 possible rate/bracket structures)*

**Standard deduction, dollars**

*Different filing statuses have different standard deductions. For the “explore” section, Emily and I think it’d be best to not display all of this info in the controls. Really, we have “low”, “mid” and “high” standard deductions. For all runs with the lowest value for one filing status, the lowest value for all filing statuses is used (so no runs exist with 12000 single and 13000 married jointly, for example, if single is 12000 then married jointly is always 24000). Same is true for mid/high.*

*Another option would be to let users control a dollar amount for one status (Single?), but have a note/info box/explanation saying what the dollar amounts are for all statuses. Curious on thoughts from research team.*

Single

12000, 6500, 13200

Married filing jointly

24000, 13000, 26400

Head of household

18000, 9550, 21600

Married filing separately

12000, 6500, 13200

**Alternative minimum tax**

*Much like the standard deduction, above, the AMT input variables vary by filing status. Each variable has 2 possible values (“low” and “high”?). Like with the standard deduction, a “low” value for one status means that all 4 statuses are also “low”. The 2 AMT variables are however independent of each other (so the phaseout threshold can be low while the exemption amount is high)*

**AMT Exemption phaseout threshold, dollars**

Single

123300, 500000

Married filing jointly

164500, 1000000

Head of household

123300, 500000

Married filing separately

82250, 500000

**AMT exemption amount, dollars**

Single

55400, 70300

Married filing jointly

86300, 109400

Head of household

55400, 70300

Married filing separately

43150, 54700

*The remaining input variables are more straightforward*

**Personal Exemption Amount, dollars**

4 possible values (slider?):

0, 991, 2000, 2629

**State and Local Tax Deduction, dollars**

4 possible values (slider?):

0, 10000, 15000, 20000

**Child Tax Credit**

*Like the AMT, above, these values are independent of each other*

**Refundability threshold of child tax credit, dollars**

3 possibile values (slider?)

0, 1250, 2500

**Refunable portion of the child tax credit, dollars**

3 possible values (slider?)

1000, 1400, 2000

**Groups/categories**

*In addition to filtering a given graph on the input variables, we want to let the user change the data/dots displayed on the graph.*

**Income groups**

*There are 5 income quintiles. There are also data for other income groups (e.g. top 2 quintiles, bottom 3 quintiles, bottom 99%, etc). Where should we draw the line? I’d probably lean just quintiles but willing to hear other thoughts.*

**Groups**

*We also have output data for different groups of people/filers. Emily and I think it might be overwhelming to include all this info, but willing to hear other thoughts. If we do include these groups, then the standard deduction and AMT (above) get a bit messy, right?. If a user selects the “single” group then they’re really only changing the “single” standard deduction (right, team?). Changes to the other 3 standard deductions don’t have any effect on the “single” values. Seems like it could avoid confusion by always having just the “all” category displayed, but for different income groups? But willing to hear other thoughts of course!*

*Also, Dan/team, let me know if I mistranslated any of these abbreviations*

all, elderly, head of houshold, with kids, married filing jointly, married filing separately, married with kids, married with minor kids, married with young kids, no kids, not elderly, single