

**Summary of Federal Impact by Income Class
Residents Only (Taxable Year 2018)**

Virginia Adjusted Gross Income	Total Change in Tax Liability	Total Returns	Net Average Per Taxpayer
Less than \$50,000	(\$280,270,128)	1,912,720	-\$147
50,000 to 100,000	(\$949,850,213)	860,084	-\$1,104
\$100,000 and above	(\$2,750,025,155)	892,833	-\$3,080

**Summary of Virginia Impact by Income Class
Residents Only (Taxable Year 2018)**

Virginia Adjusted Gross Income	Total Change in Tax Liability	Total Returns	Net Average Per Taxpayer
Less than \$50,000	\$46,165,399	1,912,720	\$24
50,000 to 100,000	\$80,408,011	860,084	\$93
\$100,000 and above	\$207,113,763	892,833	\$232