

WORKING FAMILIES TAX CUT

# Benefits to Families from the Working Families Tax Cut

Tennessee Congressional District 5 | Tax Year 2025

ESTIMATED AVERAGE TAX CUT

\$863

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$582
Families with Children	\$1,219
Joint Filers with 2+ Children	\$1,936
Households without Children	\$740
Seniors (65+)	\$1,344

ILLUSTRATIVE HOUSEHOLDS

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
Retired federal worker couple	Social Security based on national average annual benefits (\$24,852 and \$11,808); pension modeled as \$25,000 and \$20,000 in taxable retirement income	\$1,485
Single restaurant server	\$31,194 median local wage; tips assumed at 45% of earnings; no children	\$104
Teacher and office clerk family	\$62,260 and \$40,624 median local wages; married couple with 2 children	\$1,404
Single nurse with overtime	\$83,564 median local wage; overtime pay assumed at 5% of earnings; no children	\$1,140
Single-parent home health aide	\$34,087 median local wage; 1 child	\$291
Electrician family	One earner at \$62,933 median local wage; married couple with 1 child	\$566
Plumber family	One earner at \$61,636 median local wage; married couple with 1 child	\$566
Construction worker family	One earner at \$46,883 median local wage; married couple with 1 child	\$307
Police officer family	One earner at \$68,163 median local wage; married couple with 2 children	\$766

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
<b>Firefighter family</b>	One earner at \$49,375 median local wage; married couple with 2 children	\$507
<b>Truck driver and home health aide family</b>	\$58,836 and \$34,087 median local wages; married couple with 2 children	\$1,404

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**Methodology:** Average tax changes are modeled using Tax-Calculator. Illustrative household examples are modeled in PolicyEngine using geography-specific wage inputs where available and do not reflect geography-wide averages.

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**America First Policy Institute**