

WORKING FAMILIES TAX CUT

Benefits to Families from the Working Families Tax Cut

Massachusetts Congressional District 1 | Tax Year 2026

ESTIMATED AVERAGE TAX CUT

\$2,908

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$1,719
Families with Children	\$5,179
Joint Filers with 2+ Children	\$9,075
Households without Children	\$2,250
Seniors (65+)	\$2,965

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	\$4,113
Single restaurant server	\$38,568 median local wage; tips assumed at 45% of earnings; no children	\$1,218
Teacher and office clerk family	\$90,748 and \$51,817 median local wages; married couple with 2 children	\$10,046
Single nurse with overtime	\$108,074 median local wage; overtime pay assumed at 5% of earnings; no children	\$6,422
Single-parent home health aide	\$41,886 median local wage; 1 child	\$2,469
Electrician family	One earner at \$87,036 median local wage; married couple with 1 child	\$4,725
Plumber family	One earner at \$88,244 median local wage; married couple with 1 child	\$4,758
Construction worker family	One earner at \$66,167 median local wage; married couple with 1 child	\$3,845
Police officer family	One earner at \$83,316 median local wage; married couple with 2 children	\$5,824

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
Firefighter family	One earner at \$77,486 median local wage; married couple with 2 children	\$5,666
Truck driver and home health aide family	\$64,259 and \$41,886 median local wages; married couple with 2 children	\$6,522

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.

America First Policy Institute