

# Methodology for Estimating the Impact of Trump Administration Tariffs on Household Income in Congressional Districts

This document describes Co-Equal’s methodology for estimating (1) the number of households in each congressional district that would lose income under the Trump Administration’s tariff policies and (2) their average annual income loss. The methodology draws on analysis from the Budget Lab at Yale University and data from the U.S. Census Bureau’s American Community Survey (ACS).

## Estimating the Distributional Impacts of the Trump Tariffs

The methodology uses the Yale Budget Lab’s distributional analysis of President Trump’s tariff policies, as of March 9, 2026, under the scenario in which the tariffs authorized by Section 122 of the Trade Act of 1974 remain at 10% and are extended beyond their initial 150-day window.<sup>1</sup> The Budget Lab estimates show how tariffs affect household income by income decile. These estimates are combined with data from the ACS to estimate the average impact of the Administration’s tariff policies on household annual income in each congressional district.

The methodology uses the 2022–2024 ACS Public Use Microdata Sample (PUMS) to construct income “tax units.”<sup>2</sup> These tax units are assigned to congressional districts using the Missouri Census Data Center’s GeoCorr 2022 crosswalk from 2022 Public Used Microdata Areas (PUMAs) to 119th congressional districts, weighted by ACS household weights.<sup>3</sup> This yields an estimate of the number of tax units in each national income decile in each district.<sup>4</sup> For each district, households are assigned to income deciles using thresholds derived from the ACS’s distribution

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<sup>1</sup> Yale Budget Lab, *State of Tariffs: March 9, 2026* (March 9, 2026) (<https://budgetlab.yale.edu/research/state-tariffs-march-9-2026>). Consistent with estimates from the Yale Budget Lab, these projections assume a Section 122 rate of 10%. President Trump has announced plans to raise the rate to 15%, but as of March 9, the rate remained at 10%. *Id.*

<sup>2</sup> Throughout this document, “households” and “tax units” are used interchangeably to refer to units constructed from the ACS PUMS data. These units are designed to approximate the tax-filing units used in the Budget Lab’s distributional analyses.

<sup>3</sup> Missouri Census Data Center, *Geocorr 2022: Geographic Correspondence Engine* (October 2022) (<https://mcdc.missouri.edu/applications/geocorr2022.html>).

<sup>4</sup> U. S. Census Bureau, *American Community Survey, 2022-2024 American Community Survey PUMS Microdata*.

of household income nationwide. Households within each decile are assumed to experience the same income loss. The district's average household income loss is calculated by multiplying each decile's estimated loss by the number of district households in that decile, summing these products, and dividing by the total number of district households.

This methodology and the Budget Lab's analysis rely on different underlying data but both analyses define the national income distribution across ten equally sized national income deciles. As a result, the national average effect implied by this methodology's district-level results closely matches the Budget Lab's reported national average household income loss. This methodology's district-level estimates are consistent with the Budget Lab's national estimates while also preserving relative differences across districts.

The tariff impacts estimated by the Budget Lab represent their short-term effects with no behavioral changes. If the tariffs remain in place, consumption patterns may shift in response to higher prices, potentially altering the distributional impacts.