

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.4	0.0	0.0	0.0	0	0.0	5.4
<b>10-20</b>	30.8	0.0	0.4	1.5	-65	-0.4	4.9
<b>20-30</b>	58.0	0.0	0.9	4.2	-217	-0.8	9.9
<b>30-40</b>	77.1	0.0	1.2	5.3	-354	-1.0	14.0
<b>40-50</b>	87.6	0.0	1.2	5.5	-461	-1.0	16.4
<b>50-75</b>	94.4	0.0	1.3	14.3	-678	-1.1	18.4
<b>75-100</b>	97.7	0.0	1.4	12.8	-958	-1.1	20.2
<b>100-200</b>	97.6	0.0	1.6	33.4	-1,748	-1.2	22.9
<b>200-500</b>	88.7	0.0	1.5	17.6	-3,202	-1.1	25.6
<b>500-1,000</b>	78.4	0.0	0.7	3.5	-3,605	-0.5	27.9
<b>More than 1,000</b>	81.6	0.0	0.2	2.0	-4,133	-0.1	33.7
<b>All</b>	67.2	0.0	1.2	100.0	-686	-0.9	22.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 2.9

\*\* This table is part of a series of tables showing the distributional effects of moving incrementally from current law to current policy. For definitions and further information, see "Related Tables: Moving Incrementally from Current Law to Current Policy" at

<http://taxpolicycenter.org/numbers/displayatab.cfm?template=simulation&SimID=366>

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.4	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	5.4
10-20	30.8	0.0	0.4	1.5	-65	-7.9	0.0	0.7	-0.4	4.9
20-30	58.0	0.0	0.9	4.2	-217	-7.8	-0.1	2.0	-0.8	9.9
30-40	77.1	0.0	1.2	5.3	-354	-6.5	-0.1	3.1	-1.0	14.0
40-50	87.6	0.0	1.2	5.5	-461	-5.7	-0.1	3.7	-1.0	16.4
50-75	94.4	0.0	1.3	14.3	-678	-5.4	-0.2	10.0	-1.1	18.4
75-100	97.7	0.0	1.4	12.8	-958	-5.0	-0.1	9.8	-1.1	20.2
100-200	97.6	0.0	1.6	33.4	-1,748	-5.1	-0.3	24.9	-1.2	22.9
200-500	88.7	0.0	1.5	17.6	-3,202	-4.1	0.0	16.8	-1.1	25.6
500-1,000	78.4	0.0	0.7	3.5	-3,605	-1.8	0.2	7.7	-0.5	27.9
More than 1,000	81.6	0.0	0.2	2.0	-4,133	-0.4	0.7	20.9	-0.1	33.7
All	67.2	0.0	1.2	100.0	-686	-3.9	0.0	100.0	-0.9	22.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	16,958	10.8	5,723	309	5,414	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	827	14,706	5.3	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,781	23,026	10.8	4.6	5.3	2.1
30-40	16,074	10.2	36,190	5,415	30,774	15.0	4.9	5.4	3.1
40-50	12,909	8.2	46,615	8,116	38,499	17.4	5.0	5.4	3.8
50-75	22,702	14.4	64,099	12,461	51,639	19.4	12.1	12.7	10.2
75-100	14,431	9.2	90,195	19,163	71,032	21.3	10.9	11.1	10.0
100-200	20,606	13.1	141,257	34,059	107,198	24.1	24.3	24.0	25.3
200-500	5,930	3.8	296,062	78,845	217,217	26.6	14.7	14.0	16.8
500-1,000	1,048	0.7	704,969	200,335	504,635	28.4	6.2	5.7	7.6
More than 1,000	531	0.3	3,114,004	1,053,628	2,060,376	33.8	13.8	11.9	20.1
All	157,348	100.0	76,169	17,653	58,516	23.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 2.9

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Less than 10	0.4	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	8.5
10-20	45.4	0.0	0.7	5.1	-99	-7.1	-0.1	2.9	-0.6	8.5
20-30	72.4	0.0	1.3	11.2	-289	-7.7	-0.2	5.8	-1.1	13.5
30-40	91.0	0.0	1.3	9.7	-372	-5.5	-0.1	7.2	-1.0	17.6
40-50	96.7	0.0	1.1	8.7	-418	-4.4	0.0	8.3	-0.9	19.8
50-75	98.0	0.0	1.3	19.7	-648	-4.4	-0.1	18.4	-1.0	22.1
75-100	98.2	0.0	1.7	14.3	-1,143	-5.0	-0.1	11.8	-1.3	24.4
100-200	96.1	0.0	1.9	22.0	-1,876	-5.1	-0.2	17.9	-1.4	25.6
200-500	83.4	0.0	1.2	7.0	-2,573	-3.0	0.1	9.9	-0.9	27.9
500-1,000	73.4	0.0	0.6	1.3	-2,766	-1.3	0.1	4.5	-0.4	31.2
More than 1,000	75.4	0.0	0.2	0.8	-3,127	-0.3	0.5	12.2	-0.1	36.6
All	63.5	0.0	1.2	100.0	-418	-4.2	0.0	100.0	-1.0	22.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,400	13,984	9.1	7.6	8.9	3.0
20-30	11,204	16.3	25,667	3,748	21,919	14.6	9.5	10.5	6.1
30-40	7,555	11.0	36,120	6,727	29,392	18.6	9.0	9.5	7.3
40-50	6,018	8.7	46,555	9,623	36,932	20.7	9.3	9.5	8.4
50-75	8,766	12.7	63,234	14,596	48,638	23.1	18.3	18.3	18.4
75-100	3,599	5.2	89,193	22,897	66,296	25.7	10.6	10.2	11.9
100-200	3,384	4.9	137,406	36,982	100,424	26.9	15.4	14.6	18.0
200-500	787	1.1	300,163	86,447	213,716	28.8	7.8	7.2	9.8
500-1,000	138	0.2	697,814	220,775	477,039	31.6	3.2	2.8	4.4
More than 1,000	75	0.1	2,972,435	1,090,704	1,881,731	36.7	7.3	6.0	11.8
All	68,932	100.0	43,878	10,064	33,814	22.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	5.3
10-20	5.5	0.0	0.0	0.0	-4	-0.8	0.0	0.1	0.0	3.4
20-30	36.4	0.0	0.4	0.7	-102	-5.6	0.0	0.5	-0.4	6.6
30-40	52.0	0.0	0.9	1.8	-276	-7.4	0.0	0.8	-0.8	9.5
40-50	71.2	0.0	1.2	2.8	-479	-8.0	-0.1	1.3	-1.0	11.8
50-75	90.9	0.0	1.3	10.5	-735	-6.9	-0.2	5.4	-1.1	15.1
75-100	97.8	0.0	1.2	11.9	-897	-5.1	-0.1	8.5	-1.0	18.4
100-200	98.5	0.0	1.6	40.7	-1,743	-5.2	-0.5	28.6	-1.2	22.3
200-500	90.8	0.0	1.6	24.1	-3,376	-4.4	-0.1	20.4	-1.1	25.2
500-1,000	79.6	0.0	0.7	4.8	-3,771	-1.9	0.2	9.4	-0.5	27.4
More than 1,000	82.9	0.0	0.2	2.7	-4,366	-0.4	0.8	24.7	-0.1	33.2
All	76.0	0.0	1.2	100.0	-1,129	-3.7	0.0	100.0	-0.9	23.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,172	3.5	4,766	251	4,516	5.3	0.1	0.2	0.0
10-20	4,097	6.7	16,031	551	15,480	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,817	24,142	7.0	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,720	32,583	10.3	2.1	2.4	0.9
40-50	4,095	6.7	46,760	6,015	40,745	12.9	2.5	2.8	1.3
50-75	9,883	16.1	65,241	10,600	54,641	16.3	8.3	9.2	5.6
75-100	9,149	14.9	90,792	17,560	73,232	19.3	10.7	11.4	8.6
100-200	16,193	26.4	142,545	33,529	109,016	23.5	29.9	30.1	29.1
200-500	4,941	8.1	295,420	77,696	217,724	26.3	18.9	18.3	20.6
500-1,000	876	1.4	706,519	197,349	509,170	27.9	8.0	7.6	9.3
More than 1,000	435	0.7	3,075,014	1,025,038	2,049,976	33.3	17.3	15.2	23.9
All	61,357	100.0	126,020	30,417	95,603	24.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.7
10-20	5.3	0.0	0.0	0.3	-6	0.8	-0.1	-2.4	0.0	-4.8
20-30	43.5	0.0	0.6	8.7	-153	-11.5	-0.3	3.7	-0.6	4.5
30-40	77.0	0.0	1.3	18.3	-406	-8.9	-0.4	10.2	-1.1	11.5
40-50	91.3	0.0	1.4	15.7	-536	-7.0	-0.2	11.4	-1.2	15.3
50-75	95.1	0.0	1.2	25.1	-587	-4.9	0.1	26.5	-0.9	18.2
75-100	96.4	0.0	1.2	13.6	-819	-4.2	0.2	16.8	-0.9	20.8
100-200	89.7	0.0	1.4	14.3	-1,360	-4.2	0.2	17.6	-1.0	23.1
200-500	55.8	0.0	0.6	2.5	-1,369	-1.9	0.2	7.1	-0.5	24.7
500-1,000	68.4	0.0	0.6	0.9	-3,113	-1.7	0.1	2.8	-0.5	26.2
More than 1,000	76.6	0.0	0.2	0.5	-3,720	-0.4	0.3	7.2	-0.1	34.1
All	53.3	0.0	1.0	100.0	-340	-5.2	0.0	100.0	-0.8	15.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.1	-0.8
10-20	5,029	20.5	15,579	-740	16,319	-4.8	7.6	9.5	-2.3
20-30	4,757	19.4	25,971	1,333	24,639	5.1	12.1	13.6	3.9
30-40	3,767	15.4	36,157	4,563	31,594	12.6	13.3	13.8	10.6
40-50	2,449	10.0	46,569	7,662	38,908	16.5	11.1	11.0	11.6
50-75	3,559	14.5	63,082	12,035	51,047	19.1	21.9	21.1	26.5
75-100	1,389	5.7	89,214	19,393	69,820	21.7	12.1	11.2	16.6
100-200	877	3.6	132,993	32,097	100,896	24.1	11.4	10.3	17.4
200-500	150	0.6	294,130	74,049	220,081	25.2	4.3	3.8	6.9
500-1,000	24	0.1	686,382	183,209	503,173	26.7	1.6	1.4	2.7
More than 1,000	11	0.0	2,985,055	1,020,067	1,964,988	34.2	3.2	2.5	6.8
All	24,547	100.0	41,760	6,594	35,166	15.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-11.3
10-20	2.3	0.0	0.0	0.0	-3	0.2	0.0	-0.7	0.0	-8.2
20-30	32.7	0.0	0.4	1.5	-107	-12.6	0.0	0.4	-0.4	2.9
30-40	67.5	0.0	1.1	4.0	-336	-8.0	-0.1	1.8	-0.9	10.7
40-50	86.8	0.0	1.4	5.0	-533	-7.3	-0.1	2.5	-1.1	14.6
50-75	93.6	0.0	1.3	12.5	-692	-5.9	-0.2	7.9	-1.1	17.2
75-100	97.6	0.0	1.2	12.2	-861	-4.7	-0.1	9.9	-1.0	19.4
100-200	97.7	0.0	1.5	36.9	-1,631	-4.9	-0.3	28.6	-1.2	22.5
200-500	87.8	0.0	1.5	21.2	-3,176	-4.1	-0.1	19.9	-1.1	25.6
500-1,000	83.7	0.0	0.8	4.5	-4,190	-2.0	0.2	8.7	-0.6	29.1
More than 1,000	86.9	0.0	0.2	2.3	-4,679	-0.4	0.7	21.2	-0.2	34.6
All	67.8	0.0	1.1	100.0	-839	-3.8	0.0	100.0	-0.9	22.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,968	6.0	6,252	-706	6,958	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,288	17,057	-8.2	1.9	2.7	-0.7
20-30	5,683	11.6	25,918	847	25,071	3.3	3.1	4.0	0.4
30-40	4,891	10.0	36,161	4,187	31,974	11.6	3.8	4.3	1.9
40-50	3,849	7.8	46,701	7,354	39,346	15.8	3.8	4.2	2.6
50-75	7,425	15.1	64,368	11,770	52,598	18.3	10.2	10.8	8.1
75-100	5,841	11.9	90,740	18,473	72,267	20.4	11.3	11.7	10.0
100-200	9,319	19.0	142,137	33,633	108,505	23.7	28.2	28.0	28.9
200-500	2,750	5.6	293,742	78,458	215,284	26.7	17.2	16.4	19.9
500-1,000	441	0.9	705,334	209,183	496,151	29.7	6.6	6.1	8.5
More than 1,000	206	0.4	3,105,769	1,077,916	2,027,853	34.7	13.7	11.6	20.5
All	49,155	100.0	95,419	22,061	73,359	23.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

**Table T10-0138**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Extend 10, 25, and 28 Percent Tax Brackets**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.2
10-20	13.3	0.0	0.2	1.0	-25	-5.8	0.0	0.6	-0.2	2.6
20-30	37.1	0.0	0.5	3.6	-115	-8.8	-0.1	1.4	-0.5	4.7
30-40	54.0	0.0	0.6	3.8	-212	-8.7	-0.1	1.5	-0.6	6.2
40-50	63.7	0.0	0.7	3.9	-282	-7.3	-0.1	1.8	-0.6	7.7
50-75	87.5	0.0	1.1	16.0	-600	-7.8	-0.3	7.0	-0.9	11.0
75-100	96.4	0.0	1.2	13.9	-914	-6.6	-0.2	7.3	-1.0	14.6
100-200	97.3	0.0	1.5	31.1	-1,720	-5.8	-0.4	18.9	-1.2	19.9
200-500	88.2	0.0	1.3	20.1	-2,946	-3.7	0.0	19.2	-1.0	25.0
500-1,000	64.7	0.0	0.5	3.9	-2,641	-1.3	0.2	10.7	-0.4	27.4
More than 1,000	71.2	0.0	0.2	2.8	-3,454	-0.3	1.0	31.4	-0.1	34.2
All	53.1	0.0	0.9	100.0	-541	-3.6	0.0	100.0	-0.7	19.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,305	7.6	6,366	201	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	432	15,222	2.8	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,313	24,247	5.1	5.6	6.7	1.4
30-40	2,999	9.8	36,054	2,440	33,614	6.8	4.7	5.5	1.6
40-50	2,259	7.4	46,537	3,880	42,657	8.3	4.5	5.2	1.9
50-75	4,405	14.4	64,489	7,699	56,791	11.9	12.3	13.5	7.3
75-100	2,504	8.2	89,136	13,944	75,191	15.6	9.7	10.2	7.6
100-200	2,986	9.8	141,589	29,909	111,681	21.1	18.3	18.0	19.3
200-500	1,128	3.7	304,121	78,837	225,285	25.9	14.8	13.7	19.2
500-1,000	245	0.8	709,954	197,397	512,557	27.8	7.5	6.8	10.5
More than 1,000	132	0.4	3,095,895	1,062,439	2,033,456	34.3	17.7	14.5	30.4
All	30,543	100.0	75,737	15,130	60,607	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation. Policy is extension of the 10, 25, and 28 percent tax brackets.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.