

Table T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	1.6	0.0	0.1	0.0	-5	-0.1	4.5
10-20	45.7	0.0	1.0	1.2	-148	-1.0	4.6
20-30	76.5	0.0	2.4	3.5	-543	-2.2	8.9
30-40	87.9	0.0	2.7	4.2	-822	-2.3	13.0
40-50	91.6	0.0	2.5	3.6	-931	-2.1	15.2
50-75	96.8	0.0	2.7	8.9	-1,368	-2.2	17.2
75-100	98.6	0.0	3.2	9.9	-2,178	-2.5	19.0
100-200	99.3	0.0	4.2	25.9	-4,458	-3.1	21.5
200-500	99.5	0.0	4.3	15.4	-9,283	-3.1	23.7
500-1,000	99.3	0.0	5.0	7.2	-25,168	-3.6	24.0
More than 1,000	99.4	0.0	7.3	20.1	-152,565	-5.0	26.9
All	72.4	0.0	3.8	100.0	-2,049	-2.9	19.7

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

Number of AMT Taxpayers (millions). Baseline: 15.9

Proposal: 4.4

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010¹
Detail Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	0.0	0.1	0.0	-5	-1.9	0.0	0.2	-0.1	4.5
10-20	45.7	0.0	1.0	1.2	-148	-17.4	0.0	0.8	-1.0	4.6
20-30	76.5	0.0	2.4	3.5	-543	-19.6	-0.2	2.2	-2.2	8.9
30-40	87.9	0.0	2.7	4.2	-822	-15.2	-0.1	3.5	-2.3	13.0
40-50	91.6	0.0	2.5	3.6	-931	-11.9	0.1	4.0	-2.1	15.2
50-75	96.8	0.0	2.7	8.9	-1,368	-11.2	0.2	10.5	-2.2	17.2
75-100	98.6	0.0	3.2	9.9	-2,178	-11.5	0.2	11.4	-2.5	19.0
100-200	99.3	0.0	4.2	25.9	-4,458	-12.7	0.1	26.6	-3.1	21.5
200-500	99.5	0.0	4.3	15.4	-9,283	-11.7	0.3	17.4	-3.1	23.7
500-1,000	99.3	0.0	5.0	7.2	-25,168	-13.0	0.0	7.2	-3.6	24.0
More than 1,000	99.4	0.0	7.3	20.1	-152,565	-15.7	-0.5	16.1	-5.0	26.9
All	72.4	0.0	3.8	100.0	-2,049	-13.0	0.0	100.0	-2.9	19.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	19,232	12.5	5,904	270	5,634	4.6	1.1	1.3	0.2
10-20	25,210	16.4	15,341	852	14,489	5.6	3.6	4.4	0.9
20-30	20,273	13.2	25,184	2,775	22,409	11.0	4.8	5.5	2.3
30-40	15,926	10.4	35,371	5,416	29,956	15.3	5.3	5.8	3.6
40-50	12,195	8.0	45,433	7,829	37,605	17.2	5.2	5.5	3.9
50-75	20,409	13.3	63,167	12,233	50,935	19.4	12.1	12.6	10.3
75-100	14,353	9.4	87,722	18,867	68,855	21.5	11.8	11.9	11.2
100-200	18,275	11.9	142,484	35,078	107,406	24.6	24.3	23.7	26.5
200-500	5,216	3.4	297,409	79,696	217,713	26.8	14.5	13.7	17.2
500-1,000	900	0.6	700,195	193,449	506,745	27.6	5.9	5.5	7.2
More than 1,000	414	0.3	3,056,945	973,490	2,083,455	31.9	11.8	10.4	16.6
All	153,472	100.0	69,715	15,778	53,936	22.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 15.9

Proposal: 4.4

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	1.0	0.0	0.0	0.0	-1	-0.3	0.1	1.3	0.0	8.2
10-20	50.4	0.0	1.0	3.0	-136	-9.5	0.1	3.9	-0.9	8.6
20-30	75.8	0.0	1.7	5.7	-371	-9.9	0.2	6.9	-1.5	13.5
30-40	93.4	0.0	1.9	5.9	-542	-8.0	0.4	9.0	-1.5	17.5
40-50	96.8	0.0	1.6	4.4	-562	-6.1	0.6	9.1	-1.2	19.0
50-75	98.1	0.0	2.4	11.9	-1,133	-7.9	0.8	18.6	-1.8	21.3
75-100	97.9	0.0	2.8	9.0	-1,824	-8.4	0.5	13.2	-2.1	23.0
100-200	98.3	0.0	4.3	17.4	-4,407	-12.3	-0.1	16.6	-3.2	22.8
200-500	99.4	0.0	6.7	14.1	-14,326	-17.1	-0.6	9.2	-4.8	23.2
500-1,000	99.4	0.0	10.1	8.8	-49,816	-24.2	-0.6	3.7	-7.1	22.4
More than 1,000	99.1	0.0	12.7	19.7	-241,223	-23.6	-1.3	8.5	-8.2	26.7
All	62.8	0.0	3.3	100.0	-1,029	-11.8	0.0	100.0	-2.6	19.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	13,491	20.1	5,823	481	5,343	8.3	3.0	3.5	1.1
10-20	15,275	22.8	15,188	1,438	13,750	9.5	8.7	10.1	3.8
20-30	10,557	15.7	25,082	3,767	21,316	15.0	10.0	10.9	6.8
30-40	7,505	11.2	35,408	6,751	28,657	19.1	10.0	10.4	8.7
40-50	5,457	8.1	45,383	9,185	36,198	20.2	9.3	9.5	8.6
50-75	7,250	10.8	62,323	14,402	47,921	23.1	17.0	16.8	17.8
75-100	3,401	5.1	86,929	21,791	65,137	25.1	11.1	10.7	12.7
100-200	2,721	4.1	137,783	35,857	101,925	26.0	14.1	13.4	16.7
200-500	682	1.0	299,180	83,638	215,542	28.0	7.7	7.1	9.7
500-1,000	121	0.2	699,028	206,253	492,775	29.5	3.2	2.9	4.3
More than 1,000	56	0.1	2,928,936	1,022,827	1,906,109	34.9	6.2	5.2	9.8
All	67,097	100.0	39,588	8,726	30,862	22.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	5.2	0.0	0.5	0.0	-26	-12.8	0.0	0.0	-0.5	3.5
10-20	29.4	0.0	0.9	0.3	-131	-23.9	0.0	0.1	-0.8	2.6
20-30	66.8	0.0	2.9	1.5	-678	-37.2	-0.2	0.4	-2.7	4.5
30-40	71.8	0.0	3.4	2.2	-1,071	-28.8	-0.2	0.8	-3.0	7.5
40-50	81.3	0.0	3.2	2.4	-1,247	-20.6	-0.1	1.4	-2.7	10.5
50-75	95.3	0.0	2.8	6.7	-1,492	-14.2	-0.1	6.1	-2.3	14.0
75-100	98.9	0.0	3.3	10.1	-2,299	-13.0	0.0	10.2	-2.6	17.5
100-200	99.4	0.0	4.2	30.9	-4,550	-13.0	0.1	31.3	-3.2	21.2
200-500	99.5	0.0	3.9	17.3	-8,591	-10.8	0.6	21.5	-2.9	23.8
500-1,000	99.4	0.0	4.2	7.4	-21,413	-11.2	0.2	8.9	-3.1	24.3
More than 1,000	99.5	0.0	6.6	21.2	-135,309	-14.4	-0.3	19.1	-4.5	26.8
All	83.3	0.0	4.1	100.0	-3,610	-13.1	0.0	100.0	-3.1	20.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	2,455	4.1	5,141	203	4,938	4.0	0.2	0.2	0.0
10-20	4,417	7.4	15,755	545	15,210	3.5	1.0	1.3	0.2
20-30	4,861	8.1	25,306	1,821	23,485	7.2	1.8	2.2	0.5
30-40	4,389	7.3	35,520	3,717	31,802	10.5	2.2	2.6	1.0
40-50	4,097	6.8	45,591	6,048	39,543	13.3	2.7	3.1	1.5
50-75	9,767	16.3	64,107	10,485	53,622	16.4	9.0	9.9	6.2
75-100	9,535	15.9	88,206	17,700	70,506	20.1	12.1	12.7	10.2
100-200	14,745	24.5	143,882	35,038	108,843	24.4	30.5	30.2	31.3
200-500	4,367	7.3	297,347	79,343	218,004	26.7	18.7	17.9	21.0
500-1,000	747	1.2	701,119	191,805	509,314	27.4	7.5	7.2	8.7
More than 1,000	340	0.6	3,002,884	941,399	2,061,485	31.4	14.7	13.2	19.4
All	60,097	100.0	115,873	27,495	88,378	23.7	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.6	0.0	0.1	0.1	-6	0.9	-0.3	-1.7	-0.1	-9.1
10-20	43.3	0.0	1.2	4.3	-186	26.4	-1.4	-4.1	-1.2	-5.8
20-30	87.0	0.0	3.3	15.9	-795	-59.5	-2.3	2.2	-3.1	2.1
30-40	95.3	0.0	3.6	17.9	-1,114	-24.8	-1.2	10.9	-3.2	9.6
40-50	97.3	0.0	3.2	12.4	-1,219	-16.2	0.1	12.8	-2.7	13.9
50-75	98.4	0.0	2.9	18.6	-1,445	-11.8	1.5	27.7	-2.3	17.4
75-100	98.9	0.0	3.3	11.5	-2,203	-11.4	1.1	17.9	-2.6	19.8
100-200	99.8	0.0	2.8	8.5	-2,824	-8.7	1.6	18.0	-2.1	22.5
200-500	99.4	0.0	2.9	3.5	-6,341	-8.7	0.6	7.2	-2.2	22.6
500-1,000	98.5	0.0	3.7	1.8	-18,499	-10.7	0.2	2.9	-2.8	22.9
More than 1,000	99.8	0.0	7.0	5.5	-136,799	-14.9	0.1	6.3	-4.7	27.2
All	70.6	0.0	3.0	100.0	-951	-16.7	0.0	100.0	-2.5	12.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	3,099	13.0	6,866	-618	7,484	-9.0	2.4	3.1	-1.4
10-20	5,220	22.0	15,424	-707	16,131	-4.6	9.0	11.1	-2.7
20-30	4,519	19.0	25,284	1,335	23,949	5.3	12.8	14.2	4.5
30-40	3,634	15.3	35,054	4,492	30,562	12.8	14.2	14.6	12.0
40-50	2,292	9.6	45,331	7,522	37,808	16.6	11.6	11.4	12.7
50-75	2,913	12.3	62,050	12,211	49,838	19.7	20.2	19.1	26.2
75-100	1,183	5.0	86,451	19,320	67,131	22.4	11.4	10.5	16.8
100-200	683	2.9	131,866	32,546	99,320	24.7	10.1	8.9	16.4
200-500	123	0.5	292,662	72,525	220,137	24.8	4.0	3.6	6.6
500-1,000	21	0.1	672,994	172,364	500,630	25.6	1.6	1.4	2.7
More than 1,000	9	0.0	2,883,601	920,497	1,963,104	31.9	2.9	2.3	6.1
All	23,770	100.0	37,673	5,708	31,965	15.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.3	0.0	0.2	0.1	-18	2.1	-0.1	-0.4	-0.3	-13.0
10-20	47.4	0.0	1.4	1.0	-243	20.0	-0.3	-1.0	-1.6	-9.3
20-30	90.1	0.0	4.4	4.1	-1,062	-116.2	-0.6	-0.1	-4.2	-0.6
30-40	96.7	0.0	4.7	5.0	-1,470	-35.2	-0.5	1.6	-4.2	7.7
40-50	97.6	0.0	4.3	4.4	-1,636	-22.6	-0.3	2.6	-3.6	12.4
50-75	98.5	0.0	3.6	9.0	-1,871	-15.7	-0.1	8.2	-2.9	15.8
75-100	99.5	0.0	4.0	11.3	-2,739	-14.7	0.0	11.2	-3.1	18.1
100-200	99.8	0.0	4.5	29.0	-4,833	-13.5	0.4	31.6	-3.4	21.6
200-500	99.8	0.0	3.9	14.2	-8,323	-10.2	1.0	21.2	-2.8	24.7
500-1,000	99.3	0.0	4.4	6.0	-21,912	-10.9	0.3	8.3	-3.1	25.6
More than 1,000	99.7	0.0	6.8	16.0	-140,112	-13.9	0.1	16.8	-4.6	28.3
All	83.8	0.0	4.3	100.0	-2,958	-14.5	0.0	100.0	-3.3	19.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,690	7.6	6,525	-827	7,352	-12.7	0.6	0.8	-0.3
10-20	5,996	12.4	15,600	-1,214	16,815	-7.8	2.2	3.1	-0.7
20-30	5,563	11.5	25,332	914	24,418	3.6	3.3	4.1	0.5
30-40	4,833	10.0	35,234	4,178	31,056	11.9	4.0	4.5	2.0
40-50	3,844	7.9	45,427	7,256	38,171	16.0	4.1	4.4	2.8
50-75	6,876	14.2	63,634	11,916	51,718	18.7	10.2	10.8	8.3
75-100	5,941	12.2	88,048	18,684	69,363	21.2	12.2	12.5	11.2
100-200	8,597	17.7	143,922	35,883	108,039	24.9	28.8	28.1	31.2
200-500	2,442	5.0	297,068	81,680	215,388	27.5	16.9	15.9	20.2
500-1,000	393	0.8	700,113	201,106	499,007	28.7	6.4	5.9	8.0
More than 1,000	164	0.3	3,064,969	1,008,364	2,056,605	32.9	11.7	10.2	16.7
All	48,527	100.0	88,512	20,384	68,128	23.0	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0231
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2010¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.5	0.0	0.1	0.0	-3	-2.0	0.0	0.1	-0.1	2.6
10-20	15.3	0.0	0.3	0.4	-47	-11.6	0.1	0.8	-0.3	2.3
20-30	37.8	0.0	0.9	1.4	-218	-18.4	0.0	1.5	-0.9	3.9
30-40	54.5	0.0	1.7	2.2	-554	-25.3	-0.1	1.5	-1.6	4.6
40-50	65.1	0.0	1.3	1.6	-542	-17.0	0.1	1.8	-1.2	5.8
50-75	91.0	0.0	2.6	8.4	-1,419	-19.9	-0.1	8.0	-2.3	9.1
75-100	96.5	0.0	2.9	7.0	-2,125	-16.4	0.3	8.4	-2.4	12.4
100-200	98.2	0.0	4.6	20.7	-5,210	-18.0	0.3	22.3	-3.7	16.7
200-500	98.6	0.0	6.1	19.7	-13,566	-18.6	0.1	20.3	-4.6	20.0
500-1,000	99.4	0.0	7.1	10.5	-36,326	-19.5	-0.1	10.2	-5.2	21.6
More than 1,000	99.4	0.0	9.7	28.1	-196,429	-21.0	-0.6	25.0	-6.6	25.0
All	53.6	0.0	4.3	100.0	-2,417	-19.1	0.0	100.0	-3.5	14.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,580	8.9	6,461	170	6,291	2.6	0.8	1.0	0.1
10-20	6,648	22.8	15,269	402	14,867	2.6	5.0	6.0	0.7
20-30	4,517	15.5	24,959	1,188	23,771	4.8	5.6	6.5	1.5
30-40	2,742	9.4	35,251	2,192	33,060	6.2	4.8	5.5	1.6
40-50	2,038	7.0	45,587	3,199	42,388	7.0	4.6	5.2	1.8
50-75	4,156	14.3	62,690	7,137	55,553	11.4	12.9	14.0	8.0
75-100	2,313	7.9	87,183	12,959	74,223	14.9	10.0	10.4	8.1
100-200	2,802	9.6	142,175	28,960	113,216	20.4	19.7	19.2	22.0
200-500	1,021	3.5	297,063	72,995	224,068	24.6	15.0	13.8	20.2
500-1,000	204	0.7	694,961	186,265	508,696	26.8	7.0	6.3	10.3
More than 1,000	101	0.4	2,965,312	936,302	2,029,011	31.6	14.8	12.4	25.6
All	29,160	100.0	69,393	12,652	56,741	18.2	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

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(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.