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Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Summary Table

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Less than 10	12,335	6.7	2.3	0.3	-149	-2.1	7.1
10-20	21,437	11.6	1.4	0.8	-261	-1.4	4.0
20-30	23,630	12.8	1.3	1.2	-370	-1.2	4.8
30-40	17,124	9.3	1.6	1.6	-640	-1.5	6.4
40-50	14,031	7.6	2.2	2.2	-1,108	-2.0	9.0
50-75	28,428	15.4	2.6	6.9	-1,710	-2.2	11.6
75-100	18,829	10.2	2.5	6.0	-2,257	-2.1	14.0
100-200	32,899	17.8	2.5	16.4	-3,528	-2.0	16.7
200-500	12,502	6.8	2.7	12.5	-7,078	-2.1	20.7
500-1,000	1,414	0.8	6.2	7.4	-36,975	-4.4	23.8
More than 1,000	983	0.5	12.1	44.4	-318,508	-8.0	26.4
All	185,081	100.0	4.0	100.0	-3,814	-3.2	17.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Number of AMT Taxpayers (millions). Baseline: 5 Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.3	0.3	-149	-22.7	0.0	0.2	-2.1	7.1
10-20	1.4	0.8	-261	-25.6	-0.1	0.4	-1.4	4.0
20-30	1.3	1.2	-370	-19.8	-0.1	0.9	-1.2	4.8
30-40	1.6	1.6	-640	-18.6	-0.1	1.2	-1.5	6.4
40-50	2.2	2.2	-1,108	-17.8	-0.1	1.8	-2.0	9.0
50-75	2.6	6.9	-1,710	-15.9	0.0	6.6	-2.2	11.6
75-100	2.5	6.0	-2,257	-12.8	0.2	7.4	-2.1	14.0
100-200	2.5	16.4	-3,528	-10.8	1.2	24.5	-2.0	16.7
200-500	2.7	12.5	-7,078	-9.0	1.6	22.9	-2.1	20.7
500-1,000	6.2	7.4	-36,975	-15.7	0.0	7.2	-4.4	23.8
More than 1,000	12.1	44.4	-318,508	-23.2	-2.7	26.6	-8.0	26.4
All	4.0	100.0	-3,814	-15.3	0.0	100.0	-3.2	17.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,335	6.7	7,153	0.4	657	0.2	6,495	0.5	9.2
10-20	21,437	11.6	19,220	1.9	1,019	0.5	18,201	2.2	5.3
20-30	23,630	12.8	31,435	3.4	1,871	1.0	29,564	4.0	6.0
30-40	17,124	9.3	43,933	3.4	3,435	1.3	40,498	4.0	7.8
40-50	14,031	7.6	56,799	3.6	6,228	1.9	50,571	4.0	11.0
50-75	28,428	15.4	77,931	10.0	10,780	6.7	67,151	10.9	13.8
75-100	18,829	10.2	109,753	9.3	17,640	7.2	92,113	9.9	16.1
100-200	32,899	17.8	173,508	25.8	32,574	23.3	140,934	26.4	18.8
200-500	12,502	6.8	343,516	19.4	78,290	21.3	265,226	18.9	22.8
500-1,000	1,414	0.8	835,590	5.3	235,646	7.2	599,944	4.8	28.2
More than 1,000	983	0.5	3,995,603	17.7	1,372,089	29.3	2,623,515	14.7	34.3
All	185,081	100.0	119,676	100.0	24,858	100.0	94,818	100.0	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Number of AMT Taxpayers (millions). Baseline: 5 Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	2.6	1.2	-163	-20.8	-0.1	0.7	-2.3	8.8
10-20	1.8	3.4	-315	-19.9	-0.2	2.1	-1.7	6.7
20-30	1.4	4.6	-411	-16.1	-0.1	3.7	-1.3	6.8
30-40	1.8	5.1	-701	-17.6	-0.2	3.7	-1.6	7.5
40-50	2.7	7.1	-1,312	-18.2	-0.3	4.9	-2.3	10.4
50-75	3.0	19.0	-1,928	-15.3	-0.4	16.2	-2.5	13.8
75-100	2.0	8.3	-1,722	-8.1	0.9	14.7	-1.6	18.0
100-200	0.9	5.7	-1,159	-3.2	2.7	26.1	-0.7	21.1
200-500	2.8	6.2	-6,889	-7.9	0.7	11.1	-2.1	24.0
500-1,000	8.8	4.0	-51,761	-19.3	-0.2	2.6	-6.1	25.3
More than 1,000	15.5	35.1	-414,419	-27.6	-2.8	14.2	-9.9	26.0
All	3.0	100.0	-1,594	-13.4	0.0	100.0	-2.5	16.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,506	11.4	7,083	1.3	784	0.8	6,300	1.4	11.1
10-20	15,838	17.2	19,086	5.1	1,588	2.3	17,498	5.7	8.3
20-30	16,280	17.7	31,389	8.6	2,555	3.8	28,834	9.7	8.1
30-40	10,583	11.5	43,862	7.8	3,996	3.8	39,865	8.7	9.1
40-50	7,902	8.6	56,698	7.6	7,195	5.2	49,504	8.1	12.7
50-75	14,462	15.7	77,150	18.8	12,574	16.5	64,576	19.3	16.3
75-100	7,123	7.7	108,947	13.1	21,366	13.8	87,581	12.9	19.6
100-200	7,192	7.8	164,072	19.9	35,796	23.4	128,275	19.1	21.8
200-500	1,318	1.4	333,775	7.4	86,977	10.4	246,798	6.7	26.1
500-1,000	113	0.1	853,788	1.6	267,750	2.8	586,038	1.4	31.4
More than 1,000	125	0.1	4,178,565	8.8	1,500,176	17.0	2,678,389	6.9	35.9
All	92,243	100.0	64,314	100.0	11,927	100.0	52,387	100.0	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	2.2	0.0	-128	-38.7	0.0	0.0	-2.1	3.3
10-20	1.0	0.1	-184	-30.8	0.0	0.0	-0.9	2.1
20-30	0.8	0.1	-251	-22.4	0.0	0.1	-0.8	2.7
30-40	0.9	0.2	-392	-17.8	0.0	0.2	-0.9	4.1
40-50	1.3	0.4	-693	-16.3	0.0	0.4	-1.2	6.3
50-75	2.0	2.1	-1,442	-18.0	0.0	1.9	-1.8	8.3
75-100	3.0	4.6	-2,877	-19.9	-0.2	3.6	-2.6	10.4
100-200	3.2	20.3	-4,720	-14.9	0.4	22.7	-2.7	15.1
200-500	2.7	15.3	-7,263	-9.4	2.2	28.9	-2.1	20.3
500-1,000	5.9	8.8	-35,533	-15.3	0.1	9.5	-4.3	23.6
More than 1,000	11.6	48.0	-298,978	-22.4	-2.5	32.5	-7.7	26.4
All	4.8	100.0	-8,447	-16.4	0.0	100.0	-3.7	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	690	1.2	6,117	0.0	331	0.0	5,786	0.0	5.4
10-20	1,497	2.5	19,814	0.2	598	0.0	19,216	0.3	3.0
20-30	2,191	3.6	31,836	0.5	1,117	0.1	30,719	0.6	3.5
30-40	2,354	3.9	44,240	0.8	2,204	0.2	42,036	0.9	5.0
40-50	2,720	4.5	56,865	1.1	4,263	0.4	52,601	1.4	7.5
50-75	7,484	12.4	79,357	4.4	8,037	1.9	71,320	5.1	10.1
75-100	8,052	13.4	110,941	6.6	14,459	3.8	96,481	7.4	13.0
100-200	21,857	36.3	178,325	28.6	31,614	22.3	146,711	30.4	17.7
200-500	10,711	17.8	345,252	27.1	77,171	26.7	268,080	27.2	22.4
500-1,000	1,253	2.1	833,077	7.7	231,966	9.4	601,112	7.1	27.8
More than 1,000	815	1.4	3,909,658	23.4	1,332,131	35.1	2,577,527	19.9	34.1
All	60,148	100.0	226,784	100.0	51,480	100.0	175,304	100.0	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	0.4	0.1	-37	6.6	0.0	-0.2	-0.4	-7.1
10-20	0.3	0.7	-64	5.1	-0.3	-1.9	-0.3	-6.8
20-30	0.8	3.6	-264	85.0	-0.6	-1.1	-0.8	-1.8
30-40	1.4	6.5	-592	-25.1	-0.5	2.6	-1.4	4.0
40-50	1.8	8.0	-914	-17.9	-0.4	4.9	-1.6	7.4
50-75	2.3	25.1	-1,542	-16.3	-0.9	17.3	-2.0	10.1
75-100	2.3	19.4	-2,095	-12.4	-0.1	18.4	-1.9	13.7
100-200	1.0	12.5	-1,348	-4.3	2.9	37.1	-0.8	18.2
200-500	0.9	2.4	-2,153	-2.8	1.0	11.1	-0.7	22.7
500-1,000	5.4	3.0	-32,317	-12.9	0.0	2.7	-3.8	25.7
More than 1,000	10.8	18.7	-294,593	-21.6	-1.1	9.1	-7.2	26.1
All	1.9	100.0	-1,204	-11.8	0.0	100.0	-1.6	12.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	971	3.3	8,605	0.4	-570	-0.2	9,175	0.5	-6.6
10-20	3,819	13.0	19,548	3.4	-1,269	-1.6	20,816	4.2	-6.5
20-30	4,803	16.3	31,385	6.9	-311	-0.5	31,696	8.1	-1.0
30-40	3,879	13.2	43,870	7.8	2,363	3.1	41,507	8.6	5.4
40-50	3,105	10.6	56,989	8.1	5,107	5.3	51,881	8.6	9.0
50-75	5,769	19.6	78,044	20.7	9,454	18.2	68,590	21.1	12.1
75-100	3,275	11.1	108,601	16.4	16,949	18.5	91,652	16.0	15.6
100-200	3,286	11.2	163,711	24.7	31,163	34.2	132,548	23.2	19.0
200-500	391	1.3	330,544	5.9	77,090	10.1	253,454	5.3	23.3
500-1,000	33	0.1	852,217	1.3	251,128	2.8	601,089	1.1	29.5
More than 1,000	22	0.1	4,098,991	4.2	1,363,655	10.2	2,735,336	3.3	33.3
All	29,417	100.0	73,912	100.0	10,190	100.0	63,721	100.0	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.3	0.0	-26	4.4	0.0	-0.1	-0.3	-7.5
10-20	0.3	0.1	-58	4.3	-0.1	-0.4	-0.3	-7.2
20-30	0.7	0.4	-210	39.9	-0.1	-0.2	-0.7	-2.3
30-40	1.2	0.8	-513	-26.5	-0.1	0.4	-1.2	3.3
40-50	1.6	1.1	-812	-17.2	0.0	0.9	-1.4	6.9
50-75	2.0	3.9	-1,379	-14.8	0.0	3.8	-1.8	10.1
75-100	2.2	4.3	-2,096	-13.0	0.1	4.8	-1.9	12.7
100-200	2.2	14.8	-3,166	-9.8	1.2	23.1	-1.8	16.4
200-500	2.2	13.3	-6,064	-7.8	2.0	27.0	-1.7	20.7
500-1,000	5.7	9.5	-34,338	-14.5	0.0	9.5	-4.1	24.2
More than 1,000	11.5	51.7	-294,646	-22.2	-3.0	30.9	-7.6	26.6
All	4.0	100.0	-5,222	-14.6	0.0	100.0	-3.1	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,189	2.2	8,309	0.1	-593	0.0	8,903	0.2	-7.1
10-20	4,270	8.0	19,511	0.9	-1,352	-0.3	20,863	1.3	-6.9
20-30	5,384	10.1	31,462	1.9	-525	-0.2	31,987	2.5	-1.7
30-40	4,468	8.4	43,819	2.2	1,937	0.5	41,882	2.7	4.4
40-50	3,830	7.2	56,906	2.5	4,728	1.0	52,178	2.9	8.3
50-75	7,847	14.7	78,554	7.0	9,333	3.8	69,220	7.8	11.9
75-100	5,644	10.6	109,987	7.0	16,087	4.8	93,900	7.6	14.6
100-200	12,972	24.4	177,251	26.0	32,220	21.9	145,031	27.1	18.2
200-500	6,096	11.5	349,036	24.0	78,211	25.0	270,824	23.8	22.4
500-1,000	766	1.4	836,388	7.2	236,592	9.5	599,796	6.6	28.3
More than 1,000	488	0.9	3,884,904	21.4	1,327,989	34.0	2,556,915	18.0	34.2
All	53,254	100.0	166,282	100.0	35,843	100.0	130,440	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

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. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

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

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

Table T15-0172
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2025 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2015 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.9	0.1	-56	-31.0	0.0	0.0	-0.9	2.0
10-20	0.6	0.3	-125	-31.8	0.0	0.2	-0.6	1.3
20-30	0.7	0.9	-215	-29.2	-0.1	0.7	-0.7	1.7
30-40	1.1	1.4	-479	-32.4	-0.1	0.9	-1.1	2.3
40-50	1.8	2.1	-985	-34.7	-0.2	1.2	-1.7	3.3
50-75	2.9	7.6	-2,027	-30.9	-0.6	5.3	-2.6	5.9
75-100	3.5	8.2	-3,349	-25.6	-0.2	7.4	-3.0	8.8
100-200	4.1	19.7	-5,872	-21.6	0.6	22.1	-3.5	12.6
200-500	4.9	11.7	-12,879	-16.9	1.5	17.9	-3.8	18.7
500-1,000	8.4	5.4	-50,236	-21.7	0.2	6.1	-6.1	21.9
More than 1,000	13.7	42.2	-407,365	-25.6	-1.0	38.0	-8.9	25.9
All	5.0	100.0	-4,238	-23.7	0.0	100.0	-4.1	13.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2025 ¹

Expanded Cash Income Level (thousands of 2015 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,183	4.0	6,339	0.3	182	0.0	6,157	0.3	2.9
10-20	6,240	11.5	19,917	2.2	392	0.3	19,524	2.7	2.0
20-30	9,189	17.0	31,541	5.2	737	0.7	30,804	6.2	2.3
30-40	6,675	12.3	43,931	5.3	1,480	1.0	42,450	6.2	3.4
40-50	4,828	8.9	56,456	4.9	2,839	1.4	53,616	5.6	5.0
50-75	8,580	15.8	77,553	12.0	6,567	5.8	70,986	13.3	8.5
75-100	5,618	10.4	110,189	11.1	13,093	7.6	97,096	11.9	11.9
100-200	7,685	14.2	169,421	23.4	27,209	21.5	142,212	23.8	16.1
200-500	2,086	3.9	340,353	12.8	76,407	16.4	263,946	12.0	22.5
500-1,000	247	0.5	828,837	3.7	231,780	5.9	597,057	3.2	28.0
More than 1,000	238	0.4	4,562,675	19.5	1,590,922	39.0	2,971,753	15.4	34.9
All	54,189	100.0	102,568	100.0	17,922	100.0	84,646	100.0	17.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

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. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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

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