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Table T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009¹
Summary Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit				Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	5.3
10-20	1.9	98.1	0.0	0.0	2	0.0	4.7
20-30	5.0	95.0	0.0	0.1	9	0.0	9.3
30-40	6.9	93.1	0.1	0.2	18	-0.1	13.3
40-50	9.8	90.2	0.1	0.3	30	-0.1	15.9
50-75	18.4	81.7	0.2	1.2	78	-0.1	17.9
75-100	26.3	73.7	0.2	1.8	173	-0.2	19.7
100-200	40.0	60.0	0.4	6.8	471	-0.3	22.8
200-500	67.6	32.4	1.3	11.6	2,827	-1.0	26.0
500-1,000	84.6	15.4	2.8	10.1	14,030	-2.0	26.8
More than 1,000	91.9	8.1	8.7	67.9	179,268	-5.6	30.3
All	16.1	83.9	1.6	100.0	913	-1.2	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.2	0.0	5.3
10-20	1.9	98.1	0.0	0.0	2	0.2	0.0	0.7	0.0	4.7
20-30	5.0	95.0	0.0	0.1	9	0.4	0.1	1.9	0.0	9.3
30-40	6.9	93.1	0.1	0.2	18	0.4	0.1	2.8	-0.1	13.3
40-50	9.8	90.2	0.1	0.3	30	0.4	0.2	3.5	-0.1	15.9
50-75	18.4	81.7	0.2	1.2	78	0.7	0.5	10.0	-0.1	17.9
75-100	26.3	73.7	0.2	1.8	173	1.0	0.4	10.1	-0.2	19.7
100-200	40.0	60.0	0.4	6.8	471	1.5	1.0	25.3	-0.3	22.8
200-500	67.6	32.4	1.3	11.6	2,827	3.6	0.3	17.4	-1.0	26.0
500-1,000	84.6	15.4	2.8	10.1	14,030	7.0	-0.1	7.5	-2.0	26.8
More than 1,000	91.9	8.1	8.7	67.9	179,268	15.6	-2.5	20.6	-5.6	30.3
All	16.1	83.9	1.6	100.0	913	5.3	0.0	100.0	-1.2	21.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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	17,204	11.5	5,704	303	5,401	5.3	0.9	1.1	0.2
10-20	24,101	16.0	15,181	709	14,472	4.7	3.2	4.0	0.7
20-30	19,493	13.0	25,314	2,370	22,944	9.4	4.4	5.1	1.8
30-40	14,384	9.6	35,555	4,744	30,810	13.3	4.5	5.1	2.6
40-50	11,749	7.8	45,838	7,320	38,518	16.0	4.8	5.2	3.3
50-75	21,662	14.4	63,039	11,382	51,656	18.1	12.1	12.8	9.5
75-100	14,107	9.4	88,790	17,667	71,123	19.9	11.1	11.5	9.6
100-200	19,712	13.1	138,154	31,937	106,217	23.1	24.1	24.0	24.3
200-500	5,636	3.8	291,886	78,751	213,135	27.0	14.5	13.8	17.1
500-1,000	989	0.7	695,069	200,381	494,688	28.8	6.1	5.6	7.7
More than 1,000	519	0.4	3,199,967	1,150,013	2,049,953	35.9	14.7	12.2	23.1
All	150,241	100.0	75,289	17,239	58,049	22.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	1.0	0.0	7.9
10-20	3.0	97.0	0.0	0.2	3	0.2	0.1	3.2	0.0	8.3
20-30	7.5	92.6	0.1	0.6	16	0.4	0.2	6.1	-0.1	14.4
30-40	9.9	90.1	0.1	0.8	30	0.5	0.3	7.2	-0.1	18.2
40-50	14.1	86.0	0.1	1.1	50	0.6	0.3	8.3	-0.1	19.6
50-75	21.8	78.2	0.3	3.8	121	0.9	0.6	18.9	-0.2	21.7
75-100	33.1	66.9	0.4	3.2	250	1.2	0.4	11.6	-0.3	23.7
100-200	48.6	51.4	0.9	9.9	866	2.6	0.3	16.7	-0.6	24.6
200-500	75.2	24.8	2.5	15.2	5,379	6.4	-0.2	9.8	-1.8	26.5
500-1,000	83.9	16.1	4.8	11.3	22,561	10.3	-0.3	4.4	-3.3	28.5
More than 1,000	91.5	8.5	10.8	54.0	203,450	15.9	-1.8	12.7	-6.4	34.1
All	11.7	88.3	1.2	100.0	398	4.2	0.0	100.0	-1.0	21.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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	12,556	19.3	5,704	452	5,252	7.9	2.6	3.1	0.9
10-20	14,909	23.0	15,017	1,254	13,763	8.4	8.2	9.7	3.1
20-30	9,879	15.2	25,243	3,645	21,598	14.4	9.1	10.1	5.9
30-40	6,530	10.1	35,566	6,486	29,080	18.2	8.5	9.0	6.9
40-50	5,421	8.4	45,797	9,004	36,793	19.7	9.1	9.4	8.0
50-75	8,162	12.6	62,150	13,625	48,525	21.9	18.6	18.7	18.2
75-100	3,264	5.0	87,974	21,076	66,898	24.0	10.5	10.3	11.3
100-200	2,958	4.6	134,418	33,863	100,555	25.2	14.6	14.0	16.4
200-500	730	1.1	295,280	83,647	211,633	28.3	7.9	7.3	10.0
500-1,000	130	0.2	694,203	220,103	474,100	31.7	3.3	2.9	4.7
More than 1,000	69	0.1	3,156,727	1,278,338	1,878,389	40.5	7.9	6.1	14.4
All	64,958	100.0	42,053	9,391	32,662	22.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.0	5.3
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.9
20-30	3.9	96.1	0.0	0.0	4	0.3	0.0	0.4	0.0	4.9
30-40	6.5	93.5	0.0	0.1	13	0.5	0.0	0.7	0.0	8.0
40-50	7.1	93.0	0.0	0.1	14	0.3	0.1	1.1	0.0	11.3
50-75	18.8	81.2	0.1	0.5	58	0.6	0.3	5.4	-0.1	14.7
75-100	25.7	74.3	0.2	1.4	152	0.9	0.4	8.9	-0.2	18.0
100-200	39.1	60.9	0.4	6.2	405	1.3	1.3	29.2	-0.3	22.4
200-500	66.5	33.5	1.1	10.7	2,351	3.0	0.6	21.2	-0.8	26.0
500-1,000	85.1	15.0	2.5	10.1	12,659	6.4	-0.1	9.1	-1.8	26.5
More than 1,000	92.1	7.9	8.4	71.0	171,282	15.5	-2.7	23.9	-5.4	29.8
All	25.8	74.2	1.8	100.0	1,743	5.8	0.0	100.0	-1.4	22.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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	2,093	3.5	4,904	262	4,642	5.3	0.1	0.2	0.0
10-20	3,937	6.6	15,709	462	15,247	2.9	0.8	1.1	0.1
20-30	4,757	8.0	25,357	1,252	24,105	4.9	1.6	2.0	0.3
30-40	3,946	6.6	35,641	2,872	32,769	8.1	1.9	2.3	0.6
40-50	3,659	6.2	45,966	5,191	40,776	11.3	2.3	2.6	1.1
50-75	9,688	16.3	64,204	9,478	54,726	14.8	8.4	9.4	5.1
75-100	9,341	15.7	89,292	16,242	73,050	18.2	11.2	12.1	8.5
100-200	15,817	26.6	139,272	31,539	107,733	22.7	29.6	30.1	27.9
200-500	4,725	7.9	291,151	77,910	213,242	26.8	18.5	17.8	20.6
500-1,000	827	1.4	695,396	197,171	498,224	28.4	7.7	7.3	9.1
More than 1,000	430	0.7	3,148,057	1,107,694	2,040,363	35.2	18.2	15.5	26.6
All	59,479	100.0	125,155	30,095	95,059	24.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.1
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.1	-3.1	0.0	-5.4
20-30	0.8	99.3	0.0	0.1	1	0.1	0.1	2.0	0.0	2.4
30-40	2.0	98.0	0.0	0.3	2	0.1	0.2	9.1	0.0	9.7
40-50	4.7	95.3	0.0	0.6	8	0.1	0.3	11.3	0.0	14.1
50-75	8.2	91.9	0.1	2.9	29	0.3	0.6	27.2	-0.1	17.7
75-100	13.4	86.6	0.2	5.0	134	0.7	0.3	17.5	-0.2	21.2
100-200	26.5	73.5	0.3	6.4	271	0.9	0.3	18.6	-0.2	24.1
200-500	61.3	38.7	2.0	17.0	4,295	5.5	-0.2	7.4	-1.4	25.0
500-1,000	75.4	24.6	2.7	8.0	12,999	6.7	-0.1	2.8	-1.9	26.7
More than 1,000	87.8	12.2	9.3	59.9	181,519	16.3	-1.3	7.8	-5.9	30.4
All	4.2	95.8	0.4	100.0	144	2.5	0.0	100.0	-0.4	14.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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	Percent of Total
Less than 10	2,406	10.3	6,412	-455	6,867	-7.1	1.6	2.1	-0.8
10-20	4,961	21.3	15,257	-822	16,079	-5.4	8.1	9.9	-3.0
20-30	4,512	19.4	25,403	601	24,803	2.4	12.2	13.9	2.0
30-40	3,554	15.3	35,401	3,419	31,982	9.7	13.4	14.1	8.9
40-50	2,315	9.9	45,811	6,469	39,343	14.1	11.3	11.3	11.0
50-75	3,290	14.1	61,934	11,015	50,919	17.8	21.7	20.8	26.6
75-100	1,254	5.4	87,576	18,683	68,893	21.3	11.7	10.8	17.2
100-200	786	3.4	130,519	31,731	98,788	24.3	10.9	9.7	18.3
200-500	132	0.6	298,070	78,738	219,332	26.4	4.2	3.6	7.7
500-1,000	21	0.1	683,864	195,443	488,422	28.6	1.5	1.3	3.0
More than 1,000	11	0.1	3,070,023	1,114,367	1,955,655	36.3	3.6	2.7	9.0
All	23,292	100.0	40,351	5,845	34,506	14.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-11.4
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-9.1
20-30	0.4	99.6	0.0	0.0	0	-0.4	0.0	-0.1	0.0	-0.4
30-40	1.7	98.3	0.0	0.0	1	0.1	0.1	1.4	0.0	7.9
40-50	4.2	95.8	0.0	0.1	7	0.1	0.1	2.2	0.0	12.6
50-75	9.7	90.3	0.0	0.4	22	0.2	0.3	7.6	0.0	16.0
75-100	17.1	82.9	0.1	1.0	77	0.5	0.4	10.0	-0.1	18.9
100-200	32.8	67.2	0.2	4.6	226	0.7	1.1	29.4	-0.2	22.9
200-500	61.9	38.1	0.8	9.9	1,645	2.1	0.5	21.0	-0.6	26.6
500-1,000	82.1	17.9	1.9	9.0	9,138	4.6	0.0	8.5	-1.3	27.4
More than 1,000	91.0	9.0	7.7	75.0	158,217	14.0	-2.4	20.9	-5.0	30.5
All	14.9	85.1	1.3	100.0	930	4.4	0.0	100.0	-1.0	21.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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	Percent of Total
Less than 10	2,701	5.6	5,981	-680	6,662	-11.4	0.4	0.5	-0.2
10-20	5,494	11.4	15,478	-1,402	16,880	-9.1	1.9	2.6	-0.8
20-30	5,603	11.7	25,399	-88	25,487	-0.4	3.1	4.0	-0.1
30-40	4,726	9.8	35,550	2,803	32,747	7.9	3.7	4.4	1.3
40-50	3,756	7.8	45,850	5,797	40,053	12.6	3.8	4.2	2.1
50-75	7,394	15.4	63,220	10,112	53,108	16.0	10.2	11.1	7.3
75-100	5,839	12.1	89,123	16,877	72,246	18.9	11.4	11.9	9.6
100-200	9,103	18.9	139,015	31,992	107,023	23.0	27.6	27.4	28.3
200-500	2,690	5.6	288,713	78,308	210,405	27.1	17.0	15.9	20.5
500-1,000	442	0.9	693,043	199,126	493,917	28.7	6.7	6.2	8.6
More than 1,000	212	0.4	3,179,388	1,128,151	2,051,238	35.5	14.7	12.2	23.3
All	48,094	100.0	95,281	21,383	73,897	22.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

Note: Tax units with

(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 T08-0235
Preferential Rates for Capital Gains and Qualifying Dividends
Distribution of Federal Tax Benefits by Cash Income Level, 2009¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	As Percent of Tax	Change due to Pref. Rates	With Pref. Rates	Change due to Pref. Rates	With Pref. Rates
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.8
10-20	3.4	96.6	0.0	0.1	4	0.9	0.1	0.7	0.0	2.6
20-30	11.2	88.8	0.1	0.2	25	1.9	0.1	1.3	-0.1	5.1
30-40	15.8	84.2	0.1	0.2	46	2.1	0.1	1.1	-0.1	6.0
40-50	22.4	77.6	0.2	0.3	80	2.2	0.1	1.5	-0.2	7.7
50-75	40.4	59.6	0.4	2.0	235	3.1	0.6	7.3	-0.4	11.4
75-100	54.1	46.0	0.7	2.8	529	4.0	0.5	8.1	-0.6	14.6
100-200	68.1	31.9	1.3	9.4	1,402	5.1	1.1	20.4	-1.0	18.8
200-500	83.2	16.8	3.0	14.9	6,513	8.4	0.4	19.1	-2.2	24.0
500-1,000	91.8	8.2	5.5	12.4	26,582	12.4	-0.2	10.2	-3.8	27.0
More than 1,000	95.8	4.2	11.2	57.7	216,966	18.2	-2.9	30.3	-6.9	31.1
All	27.3	72.7	2.8	100.0	1,655	10.5	0.0	100.0	-2.2	18.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 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	Percent of Total
Less than 10	2,765	9.7	6,577	181	6,396	2.8	0.8	1.0	0.1
10-20	6,689	23.4	15,129	401	14,728	2.7	4.7	5.7	0.6
20-30	4,053	14.2	24,891	1,288	23,602	5.2	4.7	5.6	1.2
30-40	2,142	7.5	35,242	2,154	33,088	6.1	3.5	4.1	1.0
40-50	1,714	6.0	46,021	3,617	42,404	7.9	3.6	4.2	1.4
50-75	4,095	14.3	63,445	7,490	55,956	11.8	12.0	13.4	6.8
75-100	2,542	8.9	88,251	13,385	74,866	15.2	10.3	11.1	7.5
100-200	3,191	11.1	137,801	27,343	110,458	19.8	20.3	20.6	19.2
200-500	1,082	3.8	298,445	78,021	220,424	26.1	14.9	13.9	18.6
500-1,000	221	0.8	696,175	214,634	481,542	30.8	7.1	6.2	10.5
More than 1,000	126	0.4	3,134,426	1,191,411	1,943,015	38.0	18.2	14.3	33.1
All	28,639	100.0	75,721	15,834	59,888	20.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

(1) Calendar year. Benefits of the preferential rates on capital gains and qualifying dividends are measured against a current law baseline.

Note: Elderly tax

(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>

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