

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017 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	68.4	0.0	6.1	1.4	-353	-5.8	0.5
10-20	72.6	0.5	4.3	4.1	-721	-4.1	1.6
20-30	74.4	0.2	3.8	5.9	-1,019	-3.5	6.1
30-40	84.7	0.2	3.7	5.8	-1,297	-3.2	10.7
40-50	91.4	0.1	3.6	5.0	-1,555	-3.0	14.2
50-75	95.2	0.0	3.6	12.2	-2,084	-2.9	17.0
75-100	99.0	0.1	3.9	12.4	-3,120	-3.1	18.9
100-200	99.6	0.0	4.5	36.1	-5,462	-3.4	21.3
200-500	97.5	2.4	3.4	17.0	-8,224	-2.5	25.0
500-1,000	62.5	37.1	0.4	0.7	-2,304	-0.3	28.1
More than 1,000	44.2	55.5	-0.2	-0.6	3,939	0.1	32.3
All	85.9	0.7	3.3	100.0	-2,371	-2.5	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 36.4 Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017 ¹
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 (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Less than 10	68.4	0.0	6.1	1.4	-353	-92.6	-0.1	0.0	-5.8	0.5
10-20	72.6	0.5	4.3	4.1	-721	-71.4	-0.4	0.2	-4.1	1.6
20-30	74.4	0.2	3.8	5.9	-1,019	-36.4	-0.5	1.2	-3.5	6.1
30-40	84.7	0.2	3.7	5.8	-1,297	-22.9	-0.4	2.3	-3.2	10.7
40-50	91.4	0.1	3.6	5.0	-1,555	-17.2	-0.2	2.8	-3.0	14.2
50-75	95.2	0.0	3.6	12.2	-2,084	-14.5	-0.4	8.5	-2.9	17.0
75-100	99.0	0.1	3.9	12.4	-3,120	-13.9	-0.4	9.1	-3.1	18.9
100-200	99.6	0.0	4.5	36.1	-5,462	-13.8	-1.0	26.7	-3.4	21.3
200-500	97.5	2.4	3.4	17.0	-8,224	-9.0	0.4	20.3	-2.5	25.0
500-1,000	62.5	37.1	0.4	0.7	-2,304	-1.0	0.8	8.5	-0.3	28.1
More than 1,000	44.2	55.5	-0.2	-0.6	3,939	0.4	2.2	20.2	0.1	32.3
All	85.9	0.7	3.3	100.0	-2,371	-10.6	0.0	100.0	-2.5	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017 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	15,235	9.1	6,128	381	5,747	6.2	0.6	0.7	0.2
10-20	22,814	13.6	17,765	1,010	16,755	5.7	2.6	3.2	0.6
20-30	22,859	13.7	29,352	2,802	26,549	9.6	4.2	5.0	1.7
30-40	17,762	10.6	40,959	5,665	35,294	13.8	4.6	5.2	2.7
40-50	12,750	7.6	52,812	9,036	43,776	17.1	4.2	4.6	3.1
50-75	23,157	13.8	72,610	14,399	58,211	19.8	10.6	11.1	8.9
75-100	15,801	9.4	102,167	22,426	79,742	22.0	10.2	10.4	9.5
100-200	26,251	15.7	160,325	39,530	120,795	24.7	26.5	26.2	27.7
200-500	8,189	4.9	332,733	91,543	241,190	27.5	17.2	16.3	20.0
500-1,000	1,281	0.8	795,956	225,839	570,117	28.4	6.4	6.0	7.7
More than 1,000	626	0.4	3,342,190	1,075,357	2,266,833	32.2	13.2	11.7	18.0
All	167,465	100.0	94,762	22,399	72,363	23.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 36.4

Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017¹
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	68.6	0.0	5.4	4.3	-299	-53.1	-0.3	0.3	-4.9	4.3
10-20	66.8	0.7	3.1	9.1	-491	-29.0	-0.6	2.0	-2.8	6.8
20-30	65.9	0.2	2.5	11.2	-647	-18.6	-0.6	4.3	-2.2	9.7
30-40	80.2	0.1	2.3	9.4	-802	-12.4	-0.3	5.9	-2.0	13.9
40-50	93.2	0.1	2.3	7.6	-965	-9.4	-0.1	6.5	-1.8	17.6
50-75	98.5	0.0	2.6	18.4	-1,422	-8.6	-0.1	17.5	-2.0	21.0
75-100	99.3	0.1	2.6	12.7	-1,975	-7.6	0.1	13.7	-2.0	23.7
100-200	99.2	0.1	3.0	20.9	-3,368	-7.9	0.1	21.6	-2.2	25.2
200-500	92.0	7.7	1.9	6.3	-4,423	-4.5	0.5	11.9	-1.3	28.0
500-1,000	61.8	37.8	0.3	0.4	-1,865	-0.8	0.4	4.7	-0.2	29.8
More than 1,000	45.3	54.2	-0.2	-0.4	3,372	0.3	1.0	11.4	0.1	35.0
All	79.2	0.5	2.4	100.0	-1,026	-8.2	0.0	100.0	-1.9	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017¹

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	10,917	14.6	6,111	564	5,546	9.2	1.6	1.9	0.7
10-20	14,145	19.0	17,666	1,692	15,974	9.6	6.1	7.1	2.6
20-30	13,202	17.7	29,277	3,480	25,797	11.9	9.4	10.7	4.9
30-40	9,000	12.1	40,778	6,477	34,301	15.9	8.9	9.7	6.2
40-50	6,002	8.0	52,703	10,229	42,474	19.4	7.7	8.0	6.6
50-75	9,922	13.3	71,984	16,565	55,419	23.0	17.4	17.3	17.5
75-100	4,940	6.6	100,800	25,891	74,909	25.7	12.1	11.7	13.6
100-200	4,748	6.4	155,733	42,554	113,179	27.3	18.0	16.9	21.6
200-500	1,093	1.5	335,909	98,302	237,607	29.3	8.9	8.2	11.5
500-1,000	174	0.2	782,418	234,939	547,479	30.0	3.3	3.0	4.4
More than 1,000	86	0.1	3,269,296	1,141,940	2,127,356	34.9	6.8	5.8	10.5
All	74,602	100.0	55,098	12,568	42,531	22.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017 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 (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Less than 10	49.6	0.0	6.7	0.3	-323	-98.4	0.0	0.0	-6.2	0.1
10-20	71.9	0.0	5.5	1.2	-961	-135.7	-0.1	0.0	-5.3	-1.4
20-30	79.2	0.4	5.3	2.5	-1,453	-70.5	-0.3	0.1	-4.9	2.1
30-40	81.4	0.5	4.8	2.9	-1,794	-42.7	-0.3	0.5	-4.4	5.8
40-50	82.6	0.3	4.5	2.9	-2,096	-31.2	-0.2	0.7	-4.0	8.7
50-75	89.4	0.1	4.0	8.0	-2,467	-21.2	-0.5	3.5	-3.4	12.5
75-100	98.7	0.1	4.5	12.4	-3,713	-18.5	-0.6	6.3	-3.6	15.9
100-200	99.8	0.0	4.9	46.2	-6,049	-15.6	-1.8	29.2	-3.7	20.2
200-500	98.6	1.2	3.7	23.5	-8,967	-9.9	0.2	24.9	-2.7	24.6
500-1,000	63.1	36.4	0.4	1.0	-2,469	-1.1	1.0	10.5	-0.3	27.8
More than 1,000	44.4	55.4	-0.2	-0.7	3,400	0.3	2.6	24.2	0.1	31.8
All	90.3	1.3	3.4	100.0	-4,142	-10.4	0.0	100.0	-2.6	22.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017 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	1,991	3.2	5,173	328	4,845	6.3	0.1	0.1	0.0
10-20	3,134	5.0	18,155	708	17,447	3.9	0.6	0.7	0.1
20-30	4,456	7.1	29,515	2,060	27,455	7.0	1.3	1.6	0.4
30-40	4,170	6.6	41,272	4,203	37,069	10.2	1.7	2.0	0.7
40-50	3,564	5.7	53,048	6,725	46,324	12.7	1.9	2.2	1.0
50-75	8,441	13.4	73,582	11,648	61,934	15.8	6.1	6.9	3.9
75-100	8,693	13.8	103,145	20,077	83,068	19.5	8.9	9.5	7.0
100-200	19,961	31.6	162,169	38,854	123,315	24.0	32.0	32.4	31.0
200-500	6,842	10.8	332,093	90,500	241,593	27.3	22.5	21.7	24.7
500-1,000	1,063	1.7	798,676	224,855	573,821	28.2	8.4	8.0	9.6
More than 1,000	516	0.8	3,301,793	1,046,685	2,255,108	31.7	16.9	15.3	21.6
All	63,115	100.0	160,242	39,668	120,575	24.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017¹
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	83.2	0.0	8.5	2.6	-647	128.1	-0.9	-1.3	-9.1	-16.2
10-20	87.4	0.0	6.5	11.7	-1,195	166.4	-3.8	-5.4	-6.7	-10.7
20-30	91.6	0.2	5.8	14.7	-1,614	-109.8	-3.4	-0.4	-5.5	-0.5
30-40	96.3	0.0	5.2	14.8	-1,854	-35.7	-1.6	7.6	-4.5	8.1
40-50	97.6	0.0	4.8	10.9	-2,079	-23.0	-0.1	10.5	-4.0	13.2
50-75	98.5	0.0	4.8	21.8	-2,771	-19.3	0.9	26.0	-3.9	16.1
75-100	99.8	0.0	4.3	11.6	-3,337	-14.2	1.9	19.9	-3.3	19.9
100-200	99.2	0.0	3.8	10.4	-4,271	-11.1	3.0	23.7	-2.8	22.7
200-500	92.0	7.5	2.0	1.7	-4,792	-5.4	1.5	8.5	-1.4	25.2
500-1,000	55.1	44.7	0.1	0.0	-671	-0.3	0.8	3.4	-0.1	26.3
More than 1,000	36.1	63.8	-0.5	-0.3	11,237	1.1	1.7	7.4	0.4	33.0
All	93.3	0.2	4.7	100.0	-1,980	-22.2	0.0	100.0	-3.9	13.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017¹

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	2,203	8.1	7,096	-505	7,602	-7.1	1.1	1.5	-0.5
10-20	5,282	19.4	17,817	-718	18,535	-4.0	6.7	8.5	-1.6
20-30	4,916	18.0	29,377	1,471	27,906	5.0	10.3	11.8	3.0
30-40	4,293	15.8	40,991	5,186	35,805	12.7	12.6	13.3	9.2
40-50	2,839	10.4	52,683	9,040	43,643	17.2	10.7	10.7	10.6
50-75	4,236	15.6	72,016	14,356	57,660	19.9	21.8	21.1	25.0
75-100	1,871	6.9	101,150	23,430	77,721	23.2	13.5	12.6	18.0
100-200	1,315	4.8	150,485	38,379	112,106	25.5	14.1	12.7	20.8
200-500	192	0.7	334,180	88,925	245,255	26.6	4.6	4.1	7.0
500-1,000	32	0.1	784,301	206,581	577,720	26.3	1.8	1.6	2.7
More than 1,000	13	0.1	3,240,237	1,058,993	2,181,244	32.7	3.0	2.5	5.7
All	27,245	100.0	51,423	8,917	42,507	17.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is current law. Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017¹
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	82.1	0.0	9.2	0.9	-693	94.4	-0.2	-0.3	-10.2	-21.1
10-20	96.2	0.0	7.8	4.1	-1,495	105.5	-0.7	-1.3	-8.4	-16.4
20-30	97.9	0.1	7.4	6.0	-2,099	-220.3	-0.9	-0.5	-7.2	-3.9
30-40	99.2	0.0	6.5	6.0	-2,367	-49.6	-0.7	1.0	-5.8	5.9
40-50	99.7	0.0	6.1	5.3	-2,693	-30.9	-0.5	1.9	-5.1	11.4
50-75	99.6	0.0	5.5	12.4	-3,278	-23.6	-0.8	6.4	-4.5	14.5
75-100	99.9	0.0	5.6	12.8	-4,494	-20.2	-0.7	8.1	-4.4	17.3
100-200	100.0	0.0	5.7	36.7	-6,857	-16.9	-1.1	28.7	-4.3	20.9
200-500	98.2	1.7	3.9	16.6	-9,151	-9.8	1.1	24.3	-2.8	25.4
500-1,000	56.1	43.8	0.2	0.3	-918	-0.4	1.4	10.3	-0.1	29.5
More than 1,000	34.2	65.6	-0.5	-1.2	10,005	0.9	3.1	21.4	0.3	33.7
All	97.3	0.9	4.4	100.0	-3,895	-13.7	0.0	100.0	-3.3	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017¹

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	2,595	5.1	6,785	-734	7,519	-10.8	0.3	0.4	-0.1
10-20	5,461	10.7	17,790	-1,417	19,207	-8.0	1.6	2.3	-0.5
20-30	5,669	11.1	29,309	953	28,357	3.3	2.8	3.6	0.4
30-40	5,070	9.9	41,044	4,773	36,271	11.6	3.5	4.1	1.7
40-50	3,920	7.7	52,884	8,714	44,170	16.5	3.5	3.8	2.4
50-75	7,506	14.7	73,020	13,887	59,133	19.0	9.2	9.8	7.2
75-100	5,690	11.1	102,722	22,290	80,431	21.7	9.8	10.2	8.7
100-200	10,667	20.9	161,284	40,581	120,702	25.2	28.9	28.5	29.8
200-500	3,622	7.1	331,083	93,134	237,949	28.1	20.1	19.1	23.3
500-1,000	546	1.1	795,506	235,941	559,566	29.7	7.3	6.8	8.9
More than 1,000	242	0.5	3,286,010	1,096,698	2,189,312	33.4	13.3	11.7	18.3
All	51,137	100.0	116,581	28,375	88,206	24.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

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 extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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 T09-0153
Administration's Fiscal Year 2010 Budget Proposals
Major Individual Income Tax Provisions
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2017 ¹
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	19.1	0.0	1.1	0.2	-65	-26.9	0.0	0.1	-1.1	2.9
10-20	27.8	0.1	0.8	1.2	-139	-23.4	-0.1	0.4	-0.8	2.5
20-30	32.2	0.1	0.8	2.5	-233	-21.8	-0.1	0.9	-0.8	2.8
30-40	47.1	0.1	1.1	2.9	-429	-19.7	-0.2	1.1	-1.1	4.3
40-50	55.9	0.1	1.0	1.7	-504	-17.2	-0.1	0.8	-1.0	4.6
50-75	75.4	0.0	1.5	6.2	-1,014	-13.0	-0.2	3.9	-1.4	9.2
75-100	96.7	0.1	2.7	12.8	-2,283	-13.4	-0.4	7.8	-2.2	14.4
100-200	99.1	0.1	3.6	43.6	-4,585	-13.9	-1.6	25.6	-2.9	17.6
200-500	96.9	2.7	3.2	24.3	-7,949	-9.2	-0.1	22.7	-2.4	23.3
500-1,000	74.0	24.6	1.0	2.8	-5,738	-2.7	0.6	9.8	-0.7	26.5
More than 1,000	54.6	45.1	0.3	1.8	-6,860	-0.6	2.2	27.0	-0.2	31.9
All	59.6	0.6	2.2	100.0	-1,730	-8.7	0.0	100.0	-1.7	18.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2017 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	Percent of Total
Less than 10	1,852	5.3	6,147	242	5,905	3.9	0.3	0.4	0.1
10-20	5,347	15.3	18,393	594	17,799	3.2	2.8	3.4	0.5
20-30	6,566	18.8	29,413	1,065	28,349	3.6	5.5	6.6	1.0
30-40	4,059	11.6	40,752	2,185	38,566	5.4	4.7	5.6	1.3
40-50	2,012	5.8	52,579	2,934	49,645	5.6	3.0	3.6	0.8
50-75	3,712	10.6	73,495	7,796	65,698	10.6	7.8	8.7	4.1
75-100	3,389	9.7	102,388	16,984	85,404	16.6	9.9	10.3	8.2
100-200	5,760	16.5	160,774	32,953	127,822	20.5	26.3	26.1	27.1
200-500	1,853	5.3	336,349	86,294	250,055	25.7	17.7	16.5	22.9
500-1,000	296	0.9	797,727	216,852	580,876	27.2	6.7	6.1	9.2
More than 1,000	157	0.5	3,436,875	1,103,303	2,333,573	32.1	15.4	13.0	24.8
All	35,022	100.0	100,433	19,979	80,454	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

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 extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(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.