

**Table T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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
Less than 10	0.0	0.0	0.0	0.1	-1	0.0	5.4
10-20	0.0	0.0	0.0	0.5	-3	0.0	5.4
20-30	0.0	0.0	0.0	1.2	-10	0.0	10.7
30-40	0.0	0.0	0.0	0.6	-6	0.0	14.9
40-50	0.0	0.0	0.2	5.4	-73	-0.2	17.1
50-75	0.0	0.0	0.1	9.3	-72	-0.1	19.3
75-100	0.1	0.0	0.2	10.8	-131	-0.2	21.3
100-200	0.1	0.0	0.2	26.6	-224	-0.2	24.3
200-500	0.2	0.0	0.4	27.1	-794	-0.3	26.7
500-1,000	0.3	0.0	0.4	10.5	-1,741	-0.3	28.2
More than 1,000	0.5	0.0	0.1	7.8	-2,576	-0.1	33.8
All	0.0	0.0	0.2	100.0	-111	-0.2	23.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 18.2

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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	0.0	0.0	0.0	0.1	-1	-0.3	0.0	0.2	0.0	5.4
10-20	0.0	0.0	0.0	0.5	-3	-0.4	0.0	0.7	0.0	5.4
20-30	0.0	0.0	0.0	1.2	-10	-0.4	0.0	2.1	0.0	10.7
30-40	0.0	0.0	0.0	0.6	-6	-0.1	0.0	3.1	0.0	14.9
40-50	0.0	0.0	0.2	5.4	-73	-0.9	0.0	3.7	-0.2	17.1
50-75	0.0	0.0	0.1	9.3	-72	-0.6	0.0	10.1	-0.1	19.3
75-100	0.1	0.0	0.2	10.8	-131	-0.7	0.0	9.9	-0.2	21.3
100-200	0.1	0.0	0.2	26.6	-224	-0.7	0.0	25.5	-0.2	24.3
200-500	0.2	0.0	0.4	27.1	-794	-1.0	-0.1	17.0	-0.3	26.7
500-1,000	0.3	0.0	0.4	10.5	-1,741	-0.9	0.0	7.5	-0.3	28.2
More than 1,000	0.5	0.0	0.1	7.8	-2,576	-0.3	0.1	20.1	-0.1	33.8
All	0.0	0.0	0.2	100.0	-111	-0.6	0.0	100.0	-0.2	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 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	16,867	10.7	5,698	310	5,388	5.4	0.8	1.0	0.2
10-20	24,202	15.4	15,471	834	14,637	5.4	3.1	3.9	0.7
20-30	21,129	13.4	25,711	2,761	22,949	10.7	4.5	5.3	2.1
30-40	16,119	10.2	36,076	5,370	30,706	14.9	4.9	5.4	3.1
40-50	12,811	8.1	46,449	8,034	38,416	17.3	5.0	5.4	3.7
50-75	22,730	14.5	63,828	12,414	51,415	19.5	12.1	12.7	10.1
75-100	14,433	9.2	89,794	19,270	70,524	21.5	10.8	11.1	9.9
100-200	20,762	13.2	140,646	34,422	106,224	24.5	24.4	24.0	25.5
200-500	5,989	3.8	294,838	79,626	215,213	27.0	14.7	14.0	17.0
500-1,000	1,052	0.7	703,124	200,119	503,005	28.5	6.2	5.8	7.5
More than 1,000	533	0.3	3,105,866	1,050,659	2,055,206	33.8	13.8	11.9	20.0
All	157,348	100.0	76,169	17,790	58,378	23.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 18.2

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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	0.0	0.0	0.0	0.1	-1	-0.2	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.5	-4	-0.3	0.1	3.1	0.0	9.1
20-30	0.0	0.0	0.1	1.1	-15	-0.4	0.1	6.1	-0.1	14.5
30-40	0.0	0.0	0.0	0.4	-7	-0.1	0.2	7.4	0.0	18.4
40-50	0.1	0.0	0.4	6.2	-153	-1.6	0.0	8.2	-0.3	20.2
50-75	0.1	0.0	0.4	10.5	-176	-1.2	0.2	18.6	-0.3	22.8
75-100	0.2	0.0	0.7	11.9	-486	-2.1	0.0	11.9	-0.6	25.2
100-200	0.4	0.0	1.3	29.2	-1,261	-3.4	-0.2	18.1	-0.9	26.2
200-500	1.0	0.0	2.3	26.5	-4,965	-5.7	-0.4	9.5	-1.7	27.3
500-1,000	1.2	0.0	2.0	8.9	-9,583	-4.4	-0.1	4.3	-1.4	30.3
More than 1,000	1.6	0.1	0.5	4.6	-9,147	-0.8	0.2	11.9	-0.3	36.4
All	0.1	0.0	0.6	100.0	-215	-2.1	0.0	100.0	-0.5	22.5

**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	12,093	17.5	5,684	483	5,201	8.5	2.3	2.7	0.8
10-20	14,849	21.5	15,322	1,400	13,922	9.1	7.5	8.9	3.0
20-30	11,214	16.3	25,573	3,710	21,863	14.5	9.5	10.5	6.0
30-40	7,581	11.0	36,006	6,645	29,360	18.5	9.0	9.6	7.3
40-50	5,967	8.7	46,386	9,506	36,879	20.5	9.2	9.4	8.2
50-75	8,814	12.8	62,955	14,498	48,457	23.0	18.4	18.3	18.4
75-100	3,630	5.3	88,784	22,839	65,945	25.7	10.7	10.3	11.9
100-200	3,425	5.0	136,925	37,103	99,822	27.1	15.5	14.7	18.3
200-500	789	1.1	299,674	86,825	212,849	29.0	7.8	7.2	9.9
500-1,000	138	0.2	695,858	220,104	475,753	31.6	3.2	2.8	4.4
More than 1,000	75	0.1	2,961,621	1,085,900	1,875,721	36.7	7.4	6.1	11.8
All	68,932	100.0	43,878	10,073	33,804	23.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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	0.2	-2	-0.8	0.0	0.0	0.0	5.3
10-20	0.0	0.0	0.0	0.6	-4	-0.6	0.0	0.1	0.0	3.5
20-30	0.0	0.0	0.0	1.9	-9	-0.5	0.0	0.5	0.0	6.9
30-40	0.0	0.0	0.0	1.6	-9	-0.2	0.0	0.9	0.0	10.2
40-50	0.0	0.0	0.0	1.0	-6	-0.1	0.0	1.3	0.0	12.7
50-75	0.0	0.0	0.0	2.1	-5	-0.1	0.0	5.5	0.0	16.1
75-100	0.0	0.0	0.0	3.4	-9	-0.1	0.0	8.5	0.0	19.5
100-200	0.0	0.0	0.0	11.1	-16	-0.1	0.0	29.4	0.0	23.9
200-500	0.1	0.0	0.1	30.2	-146	-0.2	0.0	20.8	-0.1	26.7
500-1,000	0.2	0.0	0.1	20.2	-555	-0.3	0.0	9.2	-0.1	27.9
More than 1,000	0.3	0.0	0.1	26.9	-1,487	-0.2	0.0	23.7	-0.1	33.3
All	0.0	0.0	0.0	100.0	-39	-0.1	0.0	100.0	0.0	24.3

**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					Pre-Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,164	3.5	4,748	253	4,495	5.3	0.1	0.2	0.0
10-20	4,064	6.6	15,973	555	15,418	3.5	0.8	1.1	0.1
20-30	4,828	7.9	25,857	1,795	24,062	6.9	1.6	2.0	0.5
30-40	4,406	7.2	36,192	3,696	32,495	10.2	2.1	2.5	0.9
40-50	4,057	6.6	46,612	5,909	40,704	12.7	2.5	2.8	1.3
50-75	9,840	16.0	64,984	10,462	54,522	16.1	8.3	9.2	5.5
75-100	9,114	14.9	90,400	17,634	72,767	19.5	10.7	11.3	8.5
100-200	16,285	26.5	141,926	33,901	108,025	23.9	29.9	30.1	29.3
200-500	4,998	8.2	294,061	78,523	215,538	26.7	19.0	18.4	20.9
500-1,000	880	1.4	704,704	197,246	507,457	28.0	8.0	7.6	9.2
More than 1,000	437	0.7	3,067,872	1,022,576	2,045,296	33.3	17.3	15.3	23.7
All	61,357	100.0	126,020	30,683	95,337	24.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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	0.1	0	0.0	0.0	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	0.3	0	0.0	0.0	-2.2	0.0	-4.6
20-30	0.0	0.0	0.0	0.4	0	0.0	0.0	3.9	0.0	5.2
30-40	0.0	0.0	0.0	1.6	-1	0.0	0.0	10.4	0.0	12.7
40-50	0.0	0.0	0.0	2.3	-3	0.0	0.0	11.3	0.0	16.5
50-75	0.0	0.0	0.0	8.6	-7	-0.1	0.0	26.5	0.0	19.5
75-100	0.0	0.0	0.0	14.1	-28	-0.1	0.0	16.9	0.0	22.5
100-200	0.0	0.0	0.1	24.5	-77	-0.2	0.0	17.8	-0.1	24.9
200-500	0.1	0.0	0.3	32.1	-597	-0.8	0.0	6.8	-0.2	25.5
500-1,000	0.2	0.0	0.2	6.5	-766	-0.4	0.0	2.6	-0.1	26.6
More than 1,000	0.4	0.0	0.1	9.1	-2,323	-0.2	0.0	6.7	-0.1	34.1
All	0.0	0.0	0.0	100.0	-11	-0.2	0.0	100.0	0.0	16.2

**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	2,467	10.1	6,622	-509	7,131	-7.7	1.6	2.1	-0.8
10-20	4,998	20.4	15,513	-717	16,230	-4.6	7.6	9.4	-2.2
20-30	4,757	19.4	25,869	1,351	24,518	5.2	12.0	13.6	3.9
30-40	3,777	15.4	36,040	4,562	31,478	12.7	13.3	13.8	10.4
40-50	2,442	10.0	46,392	7,663	38,730	16.5	11.1	11.0	11.3
50-75	3,577	14.6	62,829	12,250	50,579	19.5	21.9	21.1	26.4
75-100	1,399	5.7	88,811	20,042	68,768	22.6	12.1	11.2	16.9
100-200	895	3.7	132,422	33,071	99,351	25.0	11.6	10.4	17.8
200-500	150	0.6	294,067	75,703	218,363	25.7	4.3	3.8	6.9
500-1,000	24	0.1	684,765	182,588	502,177	26.7	1.6	1.4	2.6
More than 1,000	11	0.0	2,969,130	1,013,529	1,955,600	34.1	3.2	2.5	6.7
All	24,547	100.0	41,760	6,757	35,003	16.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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(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.

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**Baseline: Current Law**  
**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	0.0	0.0	0.0	0.1	0	0.0	0.0	-0.6	0.0	-8.0
20-30	0.0	0.0	0.0	0.3	0	0.0	0.0	0.5	0.0	3.4
30-40	0.0	0.0	0.0	1.1	-1	0.0	0.0	1.9	0.0	11.6
40-50	0.0	0.0	0.0	0.7	-1	0.0	0.0	2.6	0.0	15.8
50-75	0.0	0.0	0.0	3.9	-3	0.0	0.0	8.0	0.0	18.4
75-100	0.0	0.0	0.0	10.3	-11	-0.1	0.0	10.0	0.0	20.9
100-200	0.0	0.0	0.0	13.5	-9	0.0	0.0	29.3	0.0	24.2
200-500	0.0	0.0	0.0	31.9	-69	-0.1	0.0	20.1	0.0	27.2
500-1,000	0.1	0.0	0.1	18.6	-252	-0.1	0.0	8.4	0.0	29.6
More than 1,000	0.1	0.0	0.0	19.0	-554	-0.1	0.0	20.2	0.0	34.7
All	0.0	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	23.5

**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 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	2,948	6.0	6,225	-702	6,927	-11.3	0.4	0.6	-0.2
10-20	5,596	11.4	15,695	-1,257	16,952	-8.0	1.9	2.6	-0.6
20-30	5,687	11.6	25,809	868	24,941	3.4	3.1	4.0	0.5
30-40	4,892	10.0	36,039	4,173	31,866	11.6	3.8	4.3	1.9
40-50	3,846	7.8	46,542	7,336	39,205	15.8	3.8	4.2	2.6
50-75	7,413	15.1	64,136	11,798	52,338	18.4	10.1	10.8	7.9
75-100	5,821	11.8	90,376	18,883	71,492	20.9	11.2	11.6	10.0
100-200	9,378	19.1	141,540	34,321	107,220	24.3	28.3	28.0	29.2
200-500	2,778	5.7	292,361	79,483	212,878	27.2	17.3	16.5	20.1
500-1,000	445	0.9	702,705	208,478	494,227	29.7	6.7	6.1	8.4
More than 1,000	207	0.4	3,097,146	1,074,354	2,022,791	34.7	13.7	11.7	20.2
All	49,155	100.0	95,419	22,395	73,024	23.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T09-0322**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**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	0.1	0.1	-3	-1.7	0.0	0.1	-0.1	3.1
10-20	0.0	0.0	0.1	0.5	-11	-2.5	0.0	0.6	-0.1	2.7
20-30	0.0	0.0	0.1	1.1	-33	-2.6	0.0	1.4	-0.1	5.0
30-40	0.0	0.0	0.1	0.4	-20	-0.8	0.0	1.7	-0.1	6.8
40-50	0.1	0.0	0.9	5.9	-400	-10.4	-0.1	1.7	-0.9	7.4
50-75	0.2	0.0	0.6	9.6	-330	-4.3	-0.1	7.2	-0.5	11.4
75-100	0.3	0.0	0.9	11.6	-703	-5.1	-0.1	7.4	-0.8	14.9
100-200	0.5	0.0	1.2	27.2	-1,360	-4.6	-0.3	19.2	-1.0	20.2
200-500	0.9	0.0	1.6	27.4	-3,668	-4.6	-0.3	19.1	-1.2	25.0
500-1,000	1.1	0.0	1.1	9.3	-5,729	-2.9	0.0	10.5	-0.8	27.0
More than 1,000	1.5	0.1	0.4	6.7	-7,648	-0.7	0.8	31.0	-0.3	34.0
All	0.2	0.0	0.8	100.0	-495	-3.3	0.0	100.0	-0.7	19.4

**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 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	2,290	7.5	6,340	200	6,140	3.2	0.6	0.8	0.1
10-20	6,436	21.1	15,603	430	15,173	2.8	4.3	5.3	0.6
20-30	5,081	16.6	25,455	1,301	24,154	5.1	5.6	6.6	1.4
30-40	3,028	9.9	35,926	2,459	33,467	6.8	4.7	5.5	1.6
40-50	2,243	7.3	46,389	3,849	42,540	8.3	4.5	5.2	1.9
50-75	4,407	14.4	64,259	7,632	56,627	11.9	12.2	13.5	7.3
75-100	2,503	8.2	88,731	13,877	74,854	15.6	9.6	10.1	7.5
100-200	3,022	9.9	141,022	29,872	111,151	21.2	18.4	18.2	19.5
200-500	1,130	3.7	303,653	79,640	224,013	26.2	14.8	13.7	19.4
500-1,000	246	0.8	708,629	197,347	511,283	27.9	7.5	6.8	10.5
More than 1,000	132	0.4	3,089,249	1,059,059	2,030,190	34.3	17.7	14.5	30.2
All	30,543	100.0	75,737	15,182	60,555	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million, indexed for inflation after 2009; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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

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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.