

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

Table T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.0	5.4
10-20	0.0	0.0	0.0	0.0	0	0.0	5.4
20-30	0.0	0.0	0.0	0.0	0	0.0	10.7
30-40	0.0	0.0	0.0	0.0	0	0.0	14.9
40-50	0.0	0.0	0.0	0.4	5	0.0	17.1
50-75	0.0	0.0	0.0	0.6	5	0.0	19.3
75-100	0.0	0.0	0.0	0.4	4	0.0	21.3
100-200	0.0	0.0	0.0	4.2	36	0.0	24.3
200-500	0.0	0.1	-0.2	15.5	461	0.2	26.7
500-1,000	0.0	0.2	-0.6	16.9	2,871	0.4	28.2
More than 1,000	0.0	0.4	-1.0	61.4	20,528	0.7	33.8
All	0.0	0.0	-0.2	100.0	113	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.0	0.0	0.0	0.0	0	0.1	0.0	0.2	0.0	5.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	5.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	10.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	14.9
40-50	0.0	0.0	0.0	0.4	5	0.1	0.0	3.7	0.0	17.1
50-75	0.0	0.0	0.0	0.6	5	0.0	-0.1	10.1	0.0	19.3
75-100	0.0	0.0	0.0	0.4	4	0.0	-0.1	9.9	0.0	21.3
100-200	0.0	0.0	0.0	4.2	36	0.1	-0.1	25.5	0.0	24.3
200-500	0.0	0.1	-0.2	15.5	461	0.6	0.0	17.0	0.2	26.7
500-1,000	0.0	0.2	-0.6	16.9	2,871	1.5	0.1	7.5	0.4	28.2
More than 1,000	0.0	0.4	-1.0	61.4	20,528	2.0	0.3	20.1	0.7	33.8
All	0.0	0.0	-0.2	100.0	113	0.7	0.0	100.0	0.2	23.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	16,867	10.7	5,698	308	5,390	5.4	0.8	1.0	0.2
10-20	24,202	15.4	15,471	831	14,641	5.4	3.1	3.8	0.7
20-30	21,129	13.4	25,711	2,751	22,960	10.7	4.5	5.3	2.1
30-40	16,119	10.2	36,076	5,364	30,712	14.9	4.9	5.4	3.1
40-50	12,811	8.1	46,449	7,955	38,494	17.1	5.0	5.4	3.7
50-75	22,730	14.5	63,828	12,337	51,491	19.3	12.1	12.7	10.2
75-100	14,433	9.2	89,794	19,135	70,659	21.3	10.8	11.1	10.0
100-200	20,762	13.2	140,646	34,162	106,484	24.3	24.4	24.0	25.7
200-500	5,989	3.8	294,838	78,370	216,468	26.6	14.7	14.1	17.0
500-1,000	1,052	0.7	703,124	195,507	507,616	27.8	6.2	5.8	7.4
More than 1,000	533	0.3	3,105,866	1,027,555	2,078,311	33.1	13.8	12.0	19.8
All	157,348	100.0	76,169	17,566	58,603	23.1	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.1	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.1	0.0	9.1
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.1	0.0	14.5
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.4	0.0	18.4
40-50	0.0	0.0	0.0	0.5	11	0.1	-0.2	8.2	0.0	20.2
50-75	0.0	0.0	0.0	0.8	12	0.1	-0.4	18.6	0.0	22.8
75-100	0.0	0.0	0.0	0.4	14	0.1	-0.3	11.9	0.0	25.2
100-200	0.0	0.0	-0.2	4.9	203	0.6	-0.3	18.1	0.2	26.2
200-500	0.0	0.3	-1.4	17.8	3,179	4.0	0.2	9.5	1.1	27.3
500-1,000	0.0	0.8	-3.9	19.4	19,868	10.4	0.3	4.3	2.9	30.3
More than 1,000	0.0	1.3	-5.3	55.8	104,847	10.8	0.9	11.9	3.5	36.4
All	0.0	0.0	-0.6	100.0	205	2.1	0.0	100.0	0.5	22.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	12,093	17.5	5,684	482	5,203	8.5	2.3	2.7	0.9
10-20	14,849	21.5	15,322	1,395	13,927	9.1	7.5	8.8	3.1
20-30	11,214	16.3	25,573	3,695	21,878	14.5	9.5	10.4	6.2
30-40	7,581	11.0	36,006	6,638	29,368	18.4	9.0	9.4	7.6
40-50	5,967	8.7	46,386	9,343	37,043	20.1	9.2	9.4	8.4
50-75	8,814	12.8	62,955	14,310	48,645	22.7	18.4	18.2	19.0
75-100	3,630	5.3	88,784	22,340	66,445	25.2	10.7	10.2	12.2
100-200	3,425	5.0	136,925	35,639	101,286	26.0	15.5	14.7	18.3
200-500	789	1.1	299,674	78,682	220,992	26.3	7.8	7.4	9.3
500-1,000	138	0.2	695,858	190,654	505,204	27.4	3.2	3.0	4.0
More than 1,000	75	0.1	2,961,621	971,906	1,989,714	32.8	7.4	6.3	11.0
All	68,932	100.0	43,878	9,654	34,224	22.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.1	0.0	0.0	0.0	5.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.5
20-30	0.0	0.0	0.0	0.1	0	0.0	0.0	0.5	0.0	6.9
30-40	0.0	0.0	0.0	0.1	0	0.0	0.0	0.9	0.0	10.2
40-50	0.0	0.0	0.0	0.1	1	0.0	0.0	1.3	0.0	12.7
50-75	0.0	0.0	0.0	0.1	0	0.0	0.0	5.5	0.0	16.1
75-100	0.0	0.0	0.0	0.4	1	0.0	0.0	8.5	0.0	19.5
100-200	0.0	0.0	0.0	1.1	2	0.0	-0.1	29.4	0.0	23.9
200-500	0.0	0.0	0.0	5.6	36	0.1	0.0	20.8	0.0	26.7
500-1,000	0.0	0.1	-0.1	7.5	277	0.1	0.0	9.2	0.0	27.9
More than 1,000	0.0	0.2	-0.3	84.0	6,251	0.6	0.1	23.7	0.2	33.3
All	0.0	0.0	-0.1	100.0	53	0.2	0.0	100.0	0.0	24.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	2,164	3.5	4,748	251	4,497	5.3	0.1	0.2	0.0
10-20	4,064	6.6	15,973	551	15,422	3.5	0.8	1.1	0.1
20-30	4,828	7.9	25,857	1,785	24,072	6.9	1.6	2.0	0.5
30-40	4,406	7.2	36,192	3,687	32,504	10.2	2.1	2.5	0.9
40-50	4,057	6.6	46,612	5,902	40,710	12.7	2.5	2.8	1.3
50-75	9,840	16.0	64,984	10,456	54,527	16.1	8.3	9.2	5.5
75-100	9,114	14.9	90,400	17,624	72,777	19.5	10.7	11.3	8.6
100-200	16,285	26.5	141,926	33,883	108,044	23.9	29.9	30.1	29.4
200-500	4,998	8.2	294,061	78,340	215,720	26.6	19.0	18.4	20.9
500-1,000	880	1.4	704,704	196,414	508,290	27.9	8.0	7.6	9.2
More than 1,000	437	0.7	3,067,872	1,014,838	2,053,034	33.1	17.3	15.3	23.6
All	61,357	100.0	126,020	30,591	95,429	24.3	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.2	0.0	-4.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.9	0.0	5.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	10.4	0.0	12.7
40-50	0.0	0.0	0.0	0.4	1	0.0	0.0	11.3	0.0	16.5
50-75	0.0	0.0	0.0	0.3	0	0.0	-0.1	26.5	0.0	19.5
75-100	0.0	0.0	0.0	0.7	2	0.0	0.0	16.9	0.0	22.5
100-200	0.0	0.0	0.0	3.4	12	0.0	0.0	17.8	0.0	24.9
200-500	0.0	0.0	-0.2	21.1	437	0.6	0.0	6.8	0.2	25.5
500-1,000	0.0	0.1	-0.2	9.1	1,185	0.7	0.0	2.6	0.2	26.6
More than 1,000	0.0	0.3	-0.9	64.3	18,273	1.8	0.1	6.7	0.6	34.1
All	0.0	0.0	0.0	100.0	13	0.2	0.0	100.0	0.0	16.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Post- Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,467	10.1	6,622	-510	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	4,561	31,479	12.7	13.3	13.8	10.4
40-50	2,442	10.0	46,392	7,660	38,733	16.5	11.1	11.0	11.3
50-75	3,577	14.6	62,829	12,243	50,586	19.5	21.9	21.0	26.5
75-100	1,399	5.7	88,811	20,013	68,798	22.5	12.1	11.2	16.9
100-200	895	3.7	132,422	32,982	99,440	24.9	11.6	10.4	17.9
200-500	150	0.6	294,067	74,669	219,397	25.4	4.3	3.8	6.8
500-1,000	24	0.1	684,765	180,637	504,128	26.4	1.6	1.4	2.6
More than 1,000	11	0.0	2,969,130	992,933	1,976,196	33.4	3.2	2.5	6.6
All	24,547	100.0	41,760	6,733	35,027	16.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	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	0.0	0	0.0	0.0	-0.6	0.0	-8.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.4
30-40	0.0	0.0	0.0	0.3	0	0.0	0.0	1.9	0.0	11.6
40-50	0.0	0.0	0.0	0.1	0	0.0	0.0	2.6	0.0	15.8
50-75	0.0	0.0	0.0	0.2	0	0.0	0.0	8.0	0.0	18.4
75-100	0.0	0.0	0.0	0.9	1	0.0	0.0	10.0	0.0	20.9
100-200	0.0	0.0	0.0	1.7	1	0.0	0.0	29.3	0.0	24.2
200-500	0.0	0.0	0.0	9.1	20	0.0	0.0	20.1	0.0	27.2
500-1,000	0.0	0.0	0.0	9.5	131	0.1	0.0	8.4	0.0	29.6
More than 1,000	0.0	0.1	-0.1	75.8	2,231	0.2	0.0	20.2	0.1	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, 2012¹

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	2,948	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	4,171	31,868	11.6	3.8	4.3	1.9
40-50	3,846	7.8	46,542	7,335	39,207	15.8	3.8	4.2	2.6
50-75	7,413	15.1	64,136	11,795	52,341	18.4	10.1	10.8	8.0
75-100	5,821	11.8	90,376	18,872	71,504	20.9	11.2	11.6	10.0
100-200	9,378	19.1	141,540	34,311	107,229	24.2	28.3	28.0	29.3
200-500	2,778	5.7	292,361	79,394	212,967	27.2	17.3	16.5	20.1
500-1,000	445	0.9	702,705	208,095	494,610	29.6	6.7	6.1	8.4
More than 1,000	207	0.4	3,097,146	1,071,569	2,025,577	34.6	13.7	11.7	20.2
All	49,155	100.0	95,419	22,370	73,049	23.4	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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 T09-0324
Make 2009 Estate Tax Law Permanent
Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.0	0.0	0.0	0.0	2	1.2	0.0	0.1	0.0	3.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.7
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.4	0.0	5.0
30-40	0.0	0.0	0.0	0.0	1	0.0	-0.1	1.7	0.0	6.8
40-50	0.0	0.0	-0.1	0.4	23	0.7	-0.1	1.7	0.1	7.4
50-75	0.0	0.0	0.0	0.7	22	0.3	-0.2	7.2	0.0	11.4
75-100	0.0	0.0	0.0	0.3	20	0.2	-0.2	7.4	0.0	14.9
100-200	0.0	0.1	-0.2	4.6	219	0.8	-0.5	19.2	0.2	20.2
200-500	0.0	0.3	-0.9	16.8	2,158	2.9	-0.1	19.1	0.7	25.0
500-1,000	0.0	0.7	-1.9	17.0	10,026	5.5	0.2	10.5	1.4	27.0
More than 1,000	0.0	1.2	-3.1	59.9	65,549	6.7	1.0	31.0	2.1	34.0
All	0.0	0.0	-0.8	100.0	474	3.3	0.0	100.0	0.6	19.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,290	7.5	6,340	194	6,146	3.1	0.6	0.8	0.1
10-20	6,436	21.1	15,603	419	15,184	2.7	4.3	5.2	0.6
20-30	5,081	16.6	25,455	1,267	24,188	5.0	5.6	6.5	1.5
30-40	3,028	9.9	35,926	2,438	33,488	6.8	4.7	5.4	1.7
40-50	2,243	7.3	46,389	3,426	42,963	7.4	4.5	5.1	1.8
50-75	4,407	14.4	64,259	7,280	56,979	11.3	12.2	13.4	7.4
75-100	2,503	8.2	88,731	13,155	75,577	14.8	9.6	10.1	7.6
100-200	3,022	9.9	141,022	28,292	112,730	20.1	18.4	18.1	19.7
200-500	1,130	3.7	303,653	73,814	229,839	24.3	14.8	13.8	19.2
500-1,000	246	0.8	708,629	181,592	527,037	25.6	7.5	6.9	10.3
More than 1,000	132	0.4	3,089,249	985,862	2,103,387	31.9	17.7	14.8	30.1
All	30,543	100.0	75,737	14,213	61,524	18.8	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with: (a) a rate of 45 percent; (b) an effective exclusion of \$3.5 million, indexed for inflation after 2009; and (c) a deduction for state estate taxes paid.

(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.