

Table T09-0151
Administration's FY2010 Budget Proposals
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	1	0.0	5.6
10-20	0.0	0.0	0.0	0.0	0	0.0	5.7
20-30	0.0	0.0	0.0	0.0	0	0.0	10.8
30-40	0.0	0.0	0.0	0.1	2	0.0	14.9
40-50	0.0	0.0	0.0	0.2	3	0.0	17.3
50-75	0.0	0.0	0.0	0.3	2	0.0	19.4
75-100	0.0	0.0	0.0	0.8	10	0.0	21.0
100-200	0.0	0.0	0.0	4.3	38	0.0	24.0
200-500	0.0	0.1	-0.2	15.9	513	0.2	26.8
500-1,000	0.0	0.2	-0.6	17.1	3,187	0.5	28.6
More than 1,000	0.0	0.4	-1.1	60.7	22,228	0.7	33.9
All	0.0	0.0	-0.2	100.0	121	0.2	23.1

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

Number of AMT Taxpayers (millions). Baseline: 19.6 Proposal: 19.6

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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 T09-0151
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Make 2009 Estate Tax Law Permanent
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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	1	0.2	0.0	0.2	0.0	5.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	5.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	10.8
30-40	0.0	0.0	0.0	0.1	2	0.0	0.0	3.1	0.0	14.9
40-50	0.0	0.0	0.0	0.2	3	0.0	0.0	3.6	0.0	17.3
50-75	0.0	0.0	0.0	0.3	2	0.0	-0.1	10.1	0.0	19.4
75-100	0.0	0.0	0.0	0.8	10	0.1	-0.1	10.4	0.0	21.0
100-200	0.0	0.0	0.0	4.3	38	0.1	-0.2	25.8	0.0	24.0
200-500	0.0	0.1	-0.2	15.9	513	0.6	0.0	16.7	0.2	26.8
500-1,000	0.0	0.2	-0.6	17.1	3,187	1.6	0.1	7.4	0.5	28.6
More than 1,000	0.0	0.4	-1.1	60.7	22,228	2.1	0.3	19.7	0.7	33.9
All	0.0	0.0	-0.2	100.0	121	0.7	0.0	100.0	0.2	23.1

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	16,013	10.2	5,740	321	5,419	5.6	0.8	0.9	0.2
10-20	23,194	14.7	15,900	912	14,988	5.7	3.0	3.7	0.8
20-30	22,014	14.0	26,173	2,813	23,360	10.8	4.7	5.5	2.2
30-40	16,088	10.2	36,651	5,463	31,188	14.9	4.8	5.3	3.1
40-50	12,539	8.0	47,251	8,179	39,072	17.3	4.8	5.2	3.6
50-75	22,724	14.4	65,018	12,637	52,381	19.4	12.1	12.6	10.2
75-100	15,284	9.7	91,616	19,190	72,426	21.0	11.4	11.7	10.4
100-200	21,316	13.6	142,730	34,237	108,493	24.0	24.8	24.5	25.9
200-500	5,894	3.8	300,152	79,829	220,323	26.6	14.5	13.8	16.7
500-1,000	1,021	0.7	714,940	201,521	513,419	28.2	6.0	5.6	7.3
More than 1,000	519	0.3	3,165,609	1,050,463	2,115,145	33.2	13.4	11.6	19.4
All	157,316	100.0	77,851	17,888	59,963	23.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 19.6

Proposal: 19.6

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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 T09-0151
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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 - 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	1	0.1	0.0	0.9	0.0	9.2
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.2	0.0	10.0
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	6.4	0.0	14.1
30-40	0.0	0.0	0.0	0.1	3	0.0	-0.2	7.4	0.0	18.0
40-50	0.0	0.0	0.0	0.3	6	0.1	-0.2	8.1	0.0	20.2
50-75	0.0	0.0	0.0	0.3	5	0.0	-0.4	19.0	0.0	22.4
75-100	0.0	0.0	-0.1	0.9	37	0.2	-0.3	12.2	0.0	24.7
100-200	0.0	0.1	-0.2	4.8	218	0.6	-0.3	17.5	0.2	25.8
200-500	0.0	0.3	-1.6	18.2	3,563	4.4	0.2	9.4	1.2	27.6
500-1,000	0.0	0.9	-4.3	19.4	21,797	11.2	0.3	4.3	3.1	30.7
More than 1,000	0.0	1.3	-5.8	55.5	118,118	11.7	1.0	11.7	3.9	36.9
All	0.0	0.0	-0.6	100.0	222	2.3	0.0	100.0	0.5	22.4

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	11,322	16.5	5,679	523	5,156	9.2	2.1	2.4	0.9
10-20	13,927	20.3	15,797	1,575	14,221	10.0	7.1	8.2	3.2
20-30	12,005	17.5	26,047	3,676	22,370	14.1	10.1	11.1	6.5
30-40	7,758	11.3	36,609	6,599	30,010	18.0	9.2	9.6	7.6
40-50	5,890	8.6	47,203	9,547	37,656	20.2	9.0	9.2	8.3
50-75	9,119	13.3	64,298	14,417	49,881	22.4	18.9	18.8	19.4
75-100	3,769	5.5	90,691	22,328	68,363	24.6	11.0	10.6	12.4
100-200	3,371	4.9	139,363	35,742	103,621	25.7	15.2	14.4	17.8
200-500	777	1.1	304,627	80,423	224,204	26.4	7.6	7.2	9.2
500-1,000	136	0.2	706,682	195,352	511,330	27.6	3.1	2.9	3.9
More than 1,000	72	0.1	3,061,513	1,011,973	2,049,540	33.1	7.1	6.1	10.7
All	68,506	100.0	45,237	9,892	35,345	21.9	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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 T09-0151
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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 - 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	0.1	1	0.3	0.0	0.0	0.0	5.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.5
30-40	0.0	0.0	0.0	0.1	1	0.0	0.0	0.9	0.0	10.8
40-50	0.0	0.0	0.0	0.1	0	0.0	0.0	1.3	0.0	13.1
50-75	0.0	0.0	0.0	0.2	1	0.0	0.0	5.4	0.0	16.4
75-100	0.0	0.0	0.0	0.4	1	0.0	0.0	9.2	0.0	19.3
100-200	0.0	0.0	0.0	1.9	4	0.0	-0.1	30.0	0.0	23.6
200-500	0.0	0.0	0.0	5.5	37	0.1	0.0	20.5	0.0	26.6
500-1,000	0.0	0.1	-0.1	7.9	309	0.2	0.0	9.0	0.0	28.3
More than 1,000	0.0	0.2	-0.3	82.8	6,440	0.6	0.1	23.2	0.2	33.4
All	0.0	0.0	-0.1	100.0	54	0.2	0.0	100.0	0.0	24.3

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,080	3.4	4,968	267	4,701	5.4	0.1	0.2	0.0
10-20	3,744	6.1	16,339	615	15,724	3.8	0.8	1.0	0.1
20-30	4,757	7.8	26,344	1,971	24,373	7.5	1.6	1.9	0.5
30-40	4,142	6.8	36,758	3,969	32,789	10.8	1.9	2.3	0.9
40-50	3,865	6.3	47,359	6,209	41,150	13.1	2.3	2.7	1.3
50-75	9,499	15.5	66,123	10,836	55,287	16.4	7.9	8.8	5.4
75-100	9,889	16.1	92,185	17,774	74,411	19.3	11.5	12.3	9.2
100-200	16,942	27.6	143,802	33,936	109,866	23.6	30.8	31.1	30.0
200-500	4,932	8.0	299,285	79,697	219,588	26.6	18.7	18.1	20.5
500-1,000	852	1.4	716,602	202,555	514,047	28.3	7.7	7.3	9.0
More than 1,000	427	0.7	3,123,239	1,035,786	2,087,453	33.2	16.9	14.9	23.1
All	61,400	100.0	128,766	31,213	97,553	24.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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

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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.

Table T09-0151
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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 - 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	-0.9	0.0	-8.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.3	0.0	-4.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	4.0	0.0	5.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	10.6	0.0	12.5
40-50	0.0	0.0	0.0	0.4	1	0.0	0.0	11.5	0.0	16.3
50-75	0.0	0.0	0.0	0.3	0	0.0	-0.1	27.2	0.0	19.5
75-100	0.0	0.0	0.0	0.8	2	0.0	0.0	16.6	0.0	22.3
100-200	0.0	0.0	0.0	3.8	14	0.0	0.0	17.2	0.0	24.7
200-500	0.0	0.0	-0.2	21.5	491	0.6	0.0	6.6	0.2	26.0
500-1,000	0.0	0.1	-0.2	8.6	1,190	0.6	0.0	2.6	0.2	27.3
More than 1,000	0.0	0.3	-0.9	63.9	18,652	1.9	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	15.8

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,467	9.9	6,689	-582	7,271	-8.7	1.6	2.1	-0.9
10-20	5,224	21.0	15,879	-734	16,613	-4.6	8.0	9.9	-2.3
20-30	4,903	19.7	26,283	1,352	24,931	5.2	12.4	14.0	4.0
30-40	3,826	15.4	36,558	4,568	31,990	12.5	13.5	14.0	10.7
40-50	2,437	9.8	47,271	7,716	39,555	16.3	11.1	11.0	11.5
50-75	3,581	14.4	63,957	12,473	51,485	19.5	22.1	21.1	27.2
75-100	1,358	5.5	90,406	20,118	70,289	22.3	11.8	10.9	16.7
100-200	845	3.4	135,286	33,448	101,838	24.7	11.0	9.8	17.2
200-500	139	0.6	302,335	78,014	224,321	25.8	4.1	3.6	6.6
500-1,000	23	0.1	696,822	189,118	507,704	27.1	1.5	1.3	2.6
More than 1,000	11	0.0	2,985,224	998,090	1,987,134	33.4	3.1	2.5	6.6
All	24,862	100.0	41,756	6,595	35,162	15.8	100.0	100.0	100.0

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

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Baseline: Current Law Plus Repeal of the Estate Tax
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.1	0	0.0	0.0	-0.2	0.0	-12.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	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	0.4	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	15.7
50-75	0.0	0.0	0.0	0.2	0	0.0	0.0	8.2	0.0	18.4
75-100	0.0	0.0	0.0	1.0	1	0.0	0.0	10.3	0.0	20.8
100-200	0.0	0.0	0.0	1.9	1	0.0	0.0	29.0	0.0	24.3
200-500	0.0	0.0	0.0	8.8	21	0.0	0.0	19.6	0.0	27.3
500-1,000	0.0	0.0	0.0	9.8	141	0.1	0.0	8.4	0.0	29.9
More than 1,000	0.0	0.1	-0.1	75.4	2,307	0.2	0.0	20.3	0.1	34.6
All	0.0	0.0	0.0	100.0	13	0.1	0.0	100.0	0.0	23.4

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,972	6.0	6,433	-774	7,207	-12.0	0.4	0.6	-0.2
10-20	5,814	11.8	16,048	-1,291	17,339	-8.0	2.0	2.8	-0.7
20-30	5,867	11.9	26,305	899	25,407	3.4	3.3	4.1	0.5
30-40	4,921	10.0	36,655	4,244	32,410	11.6	3.8	4.4	1.9
40-50	3,825	7.8	47,340	7,444	39,896	15.7	3.9	4.2	2.6
50-75	7,471	15.2	65,217	12,024	53,193	18.4	10.4	11.1	8.2
75-100	5,897	12.0	91,884	19,134	72,750	20.8	11.5	11.9	10.3
100-200	9,105	18.5	143,825	34,919	108,906	24.3	27.9	27.6	29.0
200-500	2,642	5.4	298,516	81,396	217,120	27.3	16.8	15.9	19.6
500-1,000	433	0.9	715,609	213,878	501,730	29.9	6.6	6.0	8.4
More than 1,000	204	0.4	3,148,106	1,088,142	2,059,964	34.6	13.7	11.7	20.2
All	49,293	100.0	95,214	22,234	72,981	23.4	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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 T09-0151
Administration's FY2010 Budget Proposals
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	-0.1	0.0	4	1.4	0.0	0.1	0.1	4.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	4.7
30-40	0.0	0.0	0.0	0.0	1	0.1	0.0	1.2	0.0	5.9
40-50	0.0	0.0	-0.1	0.2	20	0.7	0.0	1.2	0.0	6.7
50-75	0.0	0.0	0.0	0.2	8	0.1	-0.2	6.2	0.0	11.5
75-100	0.0	0.0	-0.1	0.9	44	0.3	-0.3	8.9	0.1	14.9
100-200	0.0	0.1	-0.2	4.6	166	0.6	-0.6	23.9	0.1	19.9
200-500	0.0	0.3	-0.9	17.2	2,001	2.7	-0.1	19.9	0.7	24.8
500-1,000	0.0	0.8	-2.1	17.5	11,202	5.9	0.3	9.7	1.6	28.0
More than 1,000	0.0	1.1	-3.3	59.1	70,748	7.1	1.0	27.2	2.3	34.1
All	0.0	0.0	-0.7	100.0	515	3.2	0.0	100.0	0.6	19.6

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	1,848	6.1	5,990	259	5,731	4.3	0.4	0.5	0.1
10-20	5,108	16.9	16,184	529	15,655	3.3	3.2	3.8	0.6
20-30	5,158	17.0	25,829	1,200	24,629	4.7	5.2	6.1	1.3
30-40	2,815	9.3	36,231	2,124	34,106	5.9	3.9	4.6	1.2
40-50	1,850	6.1	47,206	3,150	44,055	6.7	3.4	3.9	1.2
50-75	4,184	13.8	65,731	7,535	58,196	11.5	10.6	11.6	6.4
75-100	3,301	10.9	91,141	13,561	77,580	14.9	11.6	12.2	9.1
100-200	4,291	14.2	142,313	28,123	114,190	19.8	23.6	23.4	24.5
200-500	1,343	4.4	303,063	73,156	229,907	24.1	15.7	14.7	20.0
500-1,000	244	0.8	717,151	189,745	527,407	26.5	6.8	6.1	9.4
More than 1,000	130	0.4	3,111,488	990,666	2,120,822	31.8	15.7	13.2	26.2
All	30,291	100.0	85,420	16,236	69,184	19.0	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 plus repeal of the estate tax. The proposal would reinstate the estate tax with a rate of 45 percent; an effective exclusion of \$3.5 million; and 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

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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.