

Table T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009¹
Summary Table

Cash Income Level (thousands of 2009 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 (Percent) ⁵	
	With Tax Benefit	Without Tax Benefit				Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-1.8
10-20	2.8	97.2	0.1	0.1	9	-0.1	0.3
20-30	7.1	92.9	0.2	0.5	37	-0.2	5.9
30-40	15.7	84.3	0.4	1.2	125	-0.4	11.0
40-50	26.9	73.1	0.7	1.9	253	-0.6	13.7
50-75	42.5	57.5	1.2	9.1	631	-1.0	15.9
75-100	58.9	41.1	1.6	10.9	1,104	-1.3	17.5
100-200	79.6	20.4	2.6	31.1	2,681	-2.0	19.8
200-500	90.4	9.6	3.1	19.3	6,739	-2.3	22.4
500-1,000	89.0	11.0	2.9	7.7	14,588	-2.1	23.9
More than 1,000	92.3	7.7	4.0	18.4	76,430	-2.8	27.1
All	31.6	68.4	2.0	100.0	1,082	-1.6	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.8

Proposal: 3.8

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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 T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009¹
Detail Table

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	0.1	0.0	-0.1	0.0	-1.8
10-20	2.8	97.2	0.1	0.1	9	16.8	0.0	0.1	-0.1	0.3
20-30	7.1	92.9	0.2	0.5	37	2.5	0.1	1.6	-0.2	5.9
30-40	15.7	84.3	0.4	1.2	125	3.2	0.2	3.1	-0.4	11.0
40-50	26.9	73.1	0.7	1.9	253	4.0	0.2	4.0	-0.6	13.7
50-75	42.5	57.5	1.2	9.1	631	6.1	0.3	12.3	-1.0	15.9
75-100	58.9	41.1	1.6	10.9	1,104	6.8	0.2	13.1	-1.3	17.5
100-200	79.6	20.4	2.6	31.1	2,681	9.2	-0.3	26.9	-2.0	19.8
200-500	90.4	9.6	3.1	19.3	6,739	9.4	-0.3	16.2	-2.3	22.4
500-1,000	89.0	11.0	2.9	7.7	14,588	8.2	0.0	7.4	-2.1	23.9
More than 1,000	92.3	7.7	4.0	18.4	76,430	9.5	-0.2	15.3	-2.8	27.1
All	31.6	68.4	2.0	100.0	1,082	8.0	0.0	100.0	-1.6	18.1

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

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	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	15,207	10.1	5,525	-99	5,624	-1.8	0.8	1.0	-0.1
10-20	22,657	15.0	15,088	52	15,036	0.3	3.3	4.1	0.1
20-30	20,737	13.7	24,780	1,491	23,290	6.0	5.0	5.8	1.5
30-40	14,945	9.9	34,833	3,957	30,876	11.4	5.0	5.5	2.9
40-50	12,224	8.1	44,804	6,407	38,397	14.3	5.3	5.6	3.9
50-75	23,449	15.5	61,698	10,418	51,280	16.9	14.0	14.4	12.0
75-100	16,133	10.7	86,623	16,269	70,355	18.8	13.5	13.6	12.9
100-200	18,960	12.6	134,298	29,296	105,002	21.8	24.6	23.9	27.3
200-500	4,667	3.1	289,582	71,678	217,904	24.8	13.0	12.2	16.4
500-1,000	857	0.6	680,610	177,090	503,520	26.0	5.6	5.2	7.5
More than 1,000	392	0.3	2,700,196	808,718	1,891,478	30.0	10.2	8.9	15.6
All	150,979	100.0	68,631	13,486	55,145	19.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.8

Proposal: 3.8

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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 T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	-0.1	0.0	0.4	0.0	3.0
10-20	4.3	95.7	0.1	0.5	14	1.6	0.1	2.5	-0.1	6.0
20-30	9.0	91.0	0.3	1.5	55	1.9	0.3	6.1	-0.2	11.3
30-40	18.7	81.3	0.6	3.1	168	3.0	0.4	7.9	-0.5	15.8
40-50	32.0	68.0	0.9	4.6	317	3.8	0.3	9.2	-0.7	18.0
50-75	49.8	50.2	1.9	21.2	931	7.2	0.0	21.5	-1.5	19.7
75-100	69.0	31.0	3.0	19.1	1,969	9.4	-0.3	14.4	-2.3	21.9
100-200	80.6	19.4	3.5	25.4	3,412	10.4	-0.6	17.2	-2.6	22.4
200-500	87.3	12.7	3.0	10.5	6,456	8.8	-0.1	8.6	-2.2	23.0
500-1,000	85.4	14.6	3.2	4.6	15,678	8.5	-0.1	3.9	-2.3	24.8
More than 1,000	93.6	6.4	4.1	9.6	73,133	8.2	-0.1	8.4	-2.7	30.6
All	22.9	77.1	1.8	100.0	606	7.3	0.0	100.0	-1.5	18.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 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 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	10,640	16.3	5,407	164	5,244	3.0	2.1	2.6	0.3
10-20	13,688	21.0	14,979	917	14,062	6.1	7.6	8.9	2.3
20-30	10,999	16.9	24,656	2,837	21,819	11.5	10.0	11.1	5.8
30-40	7,212	11.1	34,817	5,682	29,135	16.3	9.3	9.7	7.6
40-50	5,727	8.8	44,776	8,394	36,382	18.8	9.5	9.7	8.9
50-75	9,001	13.8	60,853	12,922	47,931	21.2	20.3	20.0	21.4
75-100	3,832	5.9	86,147	20,857	65,289	24.2	12.2	11.6	14.7
100-200	2,938	4.5	131,358	32,835	98,523	25.0	14.3	13.4	17.8
200-500	640	1.0	292,079	73,651	218,427	25.2	6.9	6.5	8.7
500-1,000	116	0.2	683,645	185,312	498,333	27.1	2.9	2.7	4.0
More than 1,000	52	0.1	2,664,301	887,221	1,777,080	33.3	5.1	4.3	8.5
All	65,239	100.0	41,404	8,314	33,090	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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 T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-3.4
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-3.6
20-30	4.7	95.4	0.1	0.1	14	19.4	0.0	0.0	-0.1	0.2
30-40	9.4	90.6	0.1	0.2	44	2.7	0.0	0.5	-0.1	4.5
40-50	16.7	83.3	0.3	0.4	114	3.1	0.1	1.1	-0.3	8.1
50-75	33.5	66.5	0.6	3.3	343	4.2	0.3	6.6	-0.6	12.4
75-100	53.9	46.1	1.0	6.9	702	4.9	0.4	11.9	-0.8	15.7
100-200	79.2	20.8	2.3	34.3	2,495	8.8	-0.2	31.9	-1.8	19.2
200-500	91.0	9.0	3.1	23.8	6,776	9.5	-0.3	20.3	-2.3	22.4
500-1,000	89.6	10.4	2.8	9.2	14,345	8.2	0.0	9.3	-2.1	23.7
More than 1,000	92.1	7.9	4.0	22.0	74,995	9.6	-0.3	18.4	-2.8	26.5
All	45.3	54.7	2.1	100.0	1,850	8.2	0.0	100.0	-1.7	18.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 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 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	1,998	3.3	5,059	-172	5,232	-3.4	0.2	0.2	0.0
10-20	3,803	6.4	15,576	-556	16,132	-3.6	0.9	1.2	-0.2
20-30	4,567	7.6	24,929	70	24,859	0.3	1.7	2.2	0.0
30-40	3,867	6.5	35,061	1,622	33,439	4.6	2.1	2.5	0.5
40-50	3,840	6.4	44,910	3,736	41,174	8.3	2.6	3.0	1.1
50-75	10,515	17.6	62,818	8,139	54,679	13.0	10.0	11.0	6.4
75-100	10,783	18.1	87,017	14,393	72,624	16.5	14.2	14.9	11.5
100-200	15,177	25.4	135,259	28,487	106,772	21.1	31.2	30.9	32.1
200-500	3,875	6.5	289,456	71,486	217,970	24.7	17.0	16.1	20.6
500-1,000	712	1.2	680,193	175,432	504,761	25.8	7.4	6.9	9.3
More than 1,000	324	0.5	2,650,897	778,437	1,872,460	29.4	13.1	11.6	18.7
All	59,744	100.0	110,299	22,561	87,737	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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 T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.3	-3.1	0.0	-19.2
10-20	0.5	99.5	0.0	0.0	0	0.0	-0.9	-10.2	0.0	-13.4
20-30	4.6	95.4	0.1	0.7	14	-3.7	-0.3	-2.0	-0.1	-1.6
30-40	14.7	85.3	0.3	3.7	103	3.9	0.5	9.2	-0.3	7.4
40-50	29.6	70.4	0.8	7.3	293	5.1	0.5	13.3	-0.7	12.1
50-75	48.1	51.9	1.3	22.8	633	6.1	1.1	34.6	-1.0	16.1
75-100	67.6	32.4	2.5	22.6	1,656	9.4	-0.1	21.4	-1.9	18.6
100-200	83.7	16.3	3.6	26.3	3,482	11.3	-0.5	20.5	-2.8	21.7
200-500	87.8	12.2	3.2	7.7	6,808	9.9	-0.1	6.9	-2.4	21.8
500-1,000	93.7	6.3	3.1	3.1	14,978	8.4	0.0	3.3	-2.2	24.4
More than 1,000	91.4	8.6	3.7	5.8	68,002	8.5	0.0	6.2	-2.6	27.8
All	19.9	80.1	1.2	100.0	403	9.0	0.0	100.0	-1.1	10.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 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 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	2,405	10.3	6,435	-1,233	7,669	-19.2	1.7	2.3	-2.8
10-20	4,868	20.8	15,009	-2,007	17,016	-13.4	8.1	10.4	-9.3
20-30	4,812	20.5	24,923	-392	25,315	-1.6	13.3	15.3	-1.8
30-40	3,429	14.6	34,560	2,662	31,899	7.7	13.2	13.7	8.7
40-50	2,343	10.0	44,753	5,705	39,049	12.8	11.6	11.5	12.7
50-75	3,396	14.5	60,572	10,369	50,203	17.1	22.8	21.4	33.5
75-100	1,290	5.5	85,205	17,537	67,668	20.6	12.2	11.0	21.5
100-200	713	3.0	126,502	30,959	95,543	24.5	10.0	8.6	21.0
200-500	107	0.5	283,499	68,518	214,982	24.2	3.4	2.9	7.0
500-1,000	19	0.1	668,859	177,840	491,018	26.6	1.4	1.2	3.3
More than 1,000	8	0.0	2,631,074	800,381	1,830,693	30.4	2.4	1.9	6.2
All	23,435	100.0	38,440	4,483	33,957	11.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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Table T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.6	0.0	-23.4
10-20	0.3	99.7	0.0	0.0	0	0.0	-0.2	-2.2	0.0	-18.1
20-30	3.8	96.2	0.0	0.1	11	-0.8	-0.1	-1.2	-0.1	-5.7
30-40	13.6	86.4	0.3	0.5	82	5.1	0.0	1.0	-0.2	4.4
40-50	24.9	75.1	0.5	1.2	217	4.8	0.1	2.4	-0.5	9.5
50-75	44.2	55.8	1.0	5.7	518	5.7	0.4	9.5	-0.8	13.9
75-100	63.6	36.4	1.4	8.8	1,016	6.6	0.3	12.5	-1.2	16.5
100-200	86.6	13.4	2.8	36.0	2,928	10.0	-0.3	32.9	-2.2	19.6
200-500	95.8	4.2	3.6	22.3	7,602	10.1	-0.2	20.0	-2.6	23.5
500-1,000	93.2	6.8	3.2	8.1	15,722	8.4	0.1	8.9	-2.3	25.2
More than 1,000	94.2	5.8	4.3	17.4	80,453	9.5	-0.1	16.7	-3.0	28.3
All	39.6	60.4	2.2	100.0	1,465	9.2	0.0	100.0	-1.8	17.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 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	3,041	6.2	6,151	-1,438	7,589	-23.4	0.5	0.7	-0.6
10-20	5,731	11.8	15,177	-2,749	17,927	-18.1	2.2	3.1	-2.0
20-30	5,881	12.1	25,010	-1,400	26,410	-5.6	3.6	4.7	-1.1
30-40	4,714	9.7	34,815	1,608	33,207	4.6	4.1	4.8	1.0
40-50	3,898	8.0	44,858	4,483	40,375	10.0	4.3	4.8	2.3
50-75	7,792	16.0	61,928	9,140	52,788	14.8	11.9	12.6	9.2
75-100	6,174	12.7	86,600	15,337	71,263	17.7	13.2	13.4	12.2
100-200	8,773	18.0	135,158	29,433	105,724	21.8	29.3	28.3	33.2
200-500	2,096	4.3	287,617	75,101	212,516	26.1	14.9	13.6	20.2
500-1,000	367	0.8	678,793	186,618	492,175	27.5	6.1	5.5	8.8
More than 1,000	155	0.3	2,707,503	845,508	1,861,995	31.2	10.3	8.8	16.8
All	48,765	100.0	83,132	15,962	67,169	19.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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 T09-0331
Itemized Deductions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Level, 2009 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 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	Percent	Change due to Deduction	With Deduction	Change due to Deduction	With Deduction
Less than 10	0.0	100.0	0.0	0.0	0	-0.3	0.0	0.0	0.0	0.3
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.8
20-30	0.3	99.7	0.0	0.0	1	0.2	0.1	0.8	0.0	2.0
30-40	4.5	95.5	0.1	0.1	18	1.7	0.1	0.8	-0.1	3.0
40-50	17.4	82.6	0.3	0.9	142	6.8	0.0	1.1	-0.3	4.3
50-75	31.6	68.5	0.7	7.1	413	7.3	0.1	8.2	-0.7	8.4
75-100	44.9	55.1	1.0	9.2	771	7.4	0.1	10.4	-0.9	11.1
100-200	60.5	39.5	1.7	24.1	1,923	8.4	0.0	23.9	-1.4	15.6
200-500	79.4	20.6	2.3	20.7	5,283	8.5	0.0	20.3	-1.8	19.5
500-1,000	85.5	14.5	2.5	9.7	12,700	7.8	0.1	10.5	-1.9	22.4
More than 1,000	92.0	8.1	4.1	28.0	74,973	9.8	-0.4	23.5	-2.9	26.7
All	22.5	77.5	1.5	100.0	936	8.3	0.0	100.0	-1.3	14.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 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	1,934	6.8	5,854	15	5,840	0.3	0.6	0.7	0.0
10-20	5,637	19.9	15,311	122	15,189	0.8	4.2	4.9	0.2
20-30	4,482	15.8	24,469	501	23,968	2.1	5.3	6.2	0.7
30-40	2,158	7.6	34,695	1,063	33,632	3.1	3.6	4.2	0.7
40-50	1,699	6.0	44,849	2,089	42,760	4.7	3.7	4.2	1.1
50-75	4,598	16.2	62,161	5,648	56,513	9.1	13.9	14.9	8.2
75-100	3,174	11.2	86,323	10,372	75,951	12.0	13.3	13.8	10.3
100-200	3,335	11.8	134,225	22,885	111,340	17.1	21.7	21.3	24.0
200-500	1,043	3.7	291,964	62,205	229,759	21.3	14.8	13.7	20.4
500-1,000	203	0.7	675,705	163,971	511,733	24.3	6.7	6.0	10.5
More than 1,000	99	0.4	2,590,709	767,257	1,823,452	29.6	12.5	10.4	23.9
All	28,390	100.0	72,658	11,221	61,436	15.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline assumes current law and that all tax units claim the standard deduction. The table then measures the benefits of itemizing for those tax units that are better off claiming itemized deductions instead of the standard deduction.

(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.