### Table T09-0404
#### Repeal 10 Percent Bracket
**Baseline:** Administration's Baseline
**Distribution of Federal Tax Change by Cash Income Level, 2011**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units 3</th>
<th>Percent Change in After-Tax Income 4</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate 5</th>
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<tbody>
<tr>
<td>Less than 10</td>
<td>0.0</td>
<td>0.0</td>
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<td>0</td>
<td>0.0</td>
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<td>10-20</td>
<td>1.1</td>
<td>-0.5</td>
<td>3.2</td>
<td>69</td>
<td>0.4</td>
</tr>
<tr>
<td>20-30</td>
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<td>7.8</td>
<td>211</td>
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<td>30-40</td>
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<td><strong>0.5</strong></td>
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</table>


Number of AMT Taxpayers (millions).  Baseline: 4.5 Proposal: 3.9

1 Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

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 T09-0404
#### Repeal 10 Percent Bracket

**Baseline:** Administration's Baseline

#### Distribution of Federal Tax Change by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units With Tax Cut</th>
<th>Percent of Tax Units With Tax Increase</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change Dollars</th>
<th>Average Federal Tax Change Percent</th>
<th>Share of Federal Taxes Change (% Points) Under the Proposal</th>
<th>Share of Federal Taxes Change (% Points) Under the Proposal</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>0.0</td>
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<td>10-20</td>
<td>1.1</td>
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<td>-0.5</td>
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<td>9.5</td>
<td>0.1</td>
<td>3.4</td>
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<td>20-30</td>
<td>1.8</td>
<td>60.2</td>
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<td>211</td>
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<td>30-40</td>
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<tr>
<td>40-50</td>
<td>1.0</td>
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<td>694</td>
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<td>16.9</td>
<td>385</td>
<td>0.5</td>
<td>-0.3</td>
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<td>25.3</td>
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<tr>
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</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units Number (thousands)</th>
<th>Tax Units Percent of Total</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Total Federal Taxes</th>
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</thead>
<tbody>
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</table>


Number of AMT Taxpayers (millions): Baseline: 4.5 Proposal: 3.9

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

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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.
### Table T09-0404

**Baseline: Administration's Baseline**

**Distribution of Federal Tax Change by Cash Income Level, 2011**

#### Detail Table - Single Tax Units

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Shares of Total</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (%)</td>
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<td>0.0</td>
</tr>
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<td>3.1</td>
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#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
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<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
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</tr>
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<td>Tax</td>
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</table>


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### Table T09-0404
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Level, 2011

#### Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>With Tax Increase</td>
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### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units 3</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income 4 (Dollars)</th>
<th>Average Federal Tax Rate 5</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
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<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
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<td>21.1</td>
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<td>100.0</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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 T09-0404

**Repeal 10 Percent Bracket**

**Baseline:** Administration's Baseline

**Distribution of Federal Tax Change by Cash Income Level, 2011**

#### Detail Table - Head of Household Tax Units

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 10</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>-1.7</td>
</tr>
<tr>
<td>10-20</td>
<td>0.4</td>
<td>7.7</td>
<td>-0.1</td>
<td>0.7</td>
<td>3.0</td>
<td>-4.0</td>
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<td>-1.1</td>
<td>26.0</td>
<td>-0.1</td>
<td>26.9</td>
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<tr>
<td>75-100</td>
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#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

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<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income Percent of Total</th>
<th>Share of Post-Tax Income Percent of Total</th>
<th>Share of Federal Taxes Percent of Total</th>
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<tbody>
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<td>-1.7</td>
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<td>-4.2</td>
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<td>11.4</td>
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<td>3.9</td>
<td>3.4</td>
<td>7.1</td>
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</table>


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### Table T09-0404
#### Repeal 10 Percent Bracket

**Baseline:** Administration's Baseline

**Distribution of Federal Tax Change by Cash Income Level, 2011**

#### Detail Table - Tax Units with Children

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
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<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (%)</td>
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<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
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#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
</tr>
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</tbody>
</table>


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

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

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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.
### Distribution of Federal Tax Change by Cash Income Level, 2011

#### Table T09-0404
Repeal 10 Percent Bracket
Baseline: Administration's Baseline

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units With Tax Cut</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change (Dollars)</th>
<th>Average Federal Tax Change (Dollars)</th>
<th>Share of Federal Taxes Change (% Points)</th>
<th>Share of Federal Taxes Under the Proposal (% Points)</th>
<th>Average Federal Tax Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>2.8</td>
</tr>
<tr>
<td>10-20</td>
<td>0.1</td>
<td>12.2</td>
<td>-0.2</td>
<td>2.1</td>
<td>0.1</td>
<td>0.0</td>
<td>2.6</td>
</tr>
<tr>
<td>20-30</td>
<td>0.0</td>
<td>32.6</td>
<td>-0.4</td>
<td>5.4</td>
<td>0.1</td>
<td>0.0</td>
<td>4.5</td>
</tr>
<tr>
<td>30-40</td>
<td>0.2</td>
<td>57.3</td>
<td>-0.6</td>
<td>6.6</td>
<td>0.1</td>
<td>0.0</td>
<td>5.4</td>
</tr>
<tr>
<td>40-50</td>
<td>0.2</td>
<td>36.2</td>
<td>-0.9</td>
<td>26.6</td>
<td>0.1</td>
<td>0.0</td>
<td>6.5</td>
</tr>
<tr>
<td>50-75</td>
<td>0.1</td>
<td>21.1</td>
<td>-0.9</td>
<td>20.1</td>
<td>0.1</td>
<td>0.0</td>
<td>7.2</td>
</tr>
<tr>
<td>75-100</td>
<td>0.1</td>
<td>18.2</td>
<td>-0.9</td>
<td>20.6</td>
<td>0.1</td>
<td>0.0</td>
<td>7.4</td>
</tr>
<tr>
<td>100-200</td>
<td>0.1</td>
<td>20.5</td>
<td>-0.6</td>
<td>26.1</td>
<td>0.1</td>
<td>0.0</td>
<td>7.7</td>
</tr>
<tr>
<td>200-500</td>
<td>0.0</td>
<td>0.0</td>
<td>-0.5</td>
<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
<td>2.2</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>0.1</td>
<td>40.5</td>
<td>0.0</td>
<td>300.0</td>
<td>0.0</td>
<td>0.0</td>
<td>2.2</td>
</tr>
<tr>
<td>All</td>
<td>0.2</td>
<td>48.5</td>
<td>-0.5</td>
<td>100.0</td>
<td>0.0</td>
<td>0.0</td>
<td>2.2</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (%)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>2,522</td>
<td>8.5</td>
<td>6,528</td>
<td>186</td>
<td>6,342</td>
<td>2.8</td>
<td>0.8</td>
<td>0.9</td>
<td>0.1</td>
</tr>
<tr>
<td>10-20</td>
<td>6,642</td>
<td>22.4</td>
<td>15,553</td>
<td>378</td>
<td>15,175</td>
<td>2.4</td>
<td>4.8</td>
<td>5.6</td>
<td>0.7</td>
</tr>
<tr>
<td>20-30</td>
<td>4,651</td>
<td>15.7</td>
<td>25,360</td>
<td>1,039</td>
<td>24,212</td>
<td>4.1</td>
<td>5.5</td>
<td>6.3</td>
<td>1.4</td>
</tr>
<tr>
<td>30-40</td>
<td>2,939</td>
<td>9.9</td>
<td>35,780</td>
<td>1,928</td>
<td>33,852</td>
<td>5.4</td>
<td>4.9</td>
<td>5.6</td>
<td>1.0</td>
</tr>
<tr>
<td>40-50</td>
<td>2,058</td>
<td>6.9</td>
<td>46,183</td>
<td>2,883</td>
<td>43,300</td>
<td>6.2</td>
<td>4.4</td>
<td>5.0</td>
<td>1.7</td>
</tr>
<tr>
<td>50-75</td>
<td>4,144</td>
<td>14.0</td>
<td>63,809</td>
<td>6,108</td>
<td>57,701</td>
<td>9.6</td>
<td>12.3</td>
<td>13.4</td>
<td>7.1</td>
</tr>
<tr>
<td>75-100</td>
<td>2,348</td>
<td>7.9</td>
<td>88,288</td>
<td>11,500</td>
<td>76,788</td>
<td>13.0</td>
<td>9.7</td>
<td>10.1</td>
<td>7.6</td>
</tr>
<tr>
<td>100-200</td>
<td>2,957</td>
<td>10.0</td>
<td>145,786</td>
<td>25,679</td>
<td>120,107</td>
<td>17.6</td>
<td>20.1</td>
<td>19.9</td>
<td>21.3</td>
</tr>
<tr>
<td>200-500</td>
<td>1,037</td>
<td>3.5</td>
<td>304,965</td>
<td>68,202</td>
<td>236,763</td>
<td>22.4</td>
<td>14.8</td>
<td>13.7</td>
<td>19.8</td>
</tr>
<tr>
<td>500-1,000</td>
<td>229</td>
<td>0.8</td>
<td>697,487</td>
<td>170,336</td>
<td>527,151</td>
<td>24.4</td>
<td>7.5</td>
<td>6.8</td>
<td>11.0</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>108</td>
<td>0.4</td>
<td>3,055,011</td>
<td>1,703,323</td>
<td>1,351,688</td>
<td>30.1</td>
<td>15.3</td>
<td>12.9</td>
<td>27.8</td>
</tr>
<tr>
<td>All</td>
<td>29,671</td>
<td>100.0</td>
<td>72,264</td>
<td>12,022</td>
<td>60,242</td>
<td>16.6</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>


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

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