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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 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	0.3	0.0	0.0	0	0.0	4.6
10-20	1.1	31.0	-0.5	3.2	69	0.4	5.1
20-30	1.8	60.2	-0.9	7.8	211	0.8	9.7
30-40	2.1	79.5	-1.1	10.1	344	1.0	13.8
40-50	1.0	86.3	-1.1	9.9	437	1.0	16.1
50-75	0.5	93.4	-1.1	21.2	570	0.9	18.0
75-100	0.2	97.1	-1.0	18.7	694	0.8	19.8
100-200	0.2	95.1	-0.6	24.7	732	0.5	22.1
200-500	0.4	50.7	-0.2	3.7	385	0.1	24.5
500-1,000	0.4	33.3	-0.1	0.5	259	0.0	25.3
More than 1,000	0.1	57.0	0.0	0.4	449	0.0	29.5
All	0.8	63.0	-0.6	100.0	353	0.5	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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, 2011¹
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	0.3	0.0	0.0	0	0.0	0.0	0.2	0.0	4.6
10-20	1.1	31.0	-0.5	3.2	69	9.5	0.1	0.9	0.4	5.1
20-30	1.8	60.2	-0.9	7.8	211	9.3	0.1	2.2	0.8	9.7
30-40	2.1	79.5	-1.1	10.1	344	7.5	0.2	3.4	1.0	13.8
40-50	1.0	86.3	-1.1	9.9	437	6.3	0.1	4.0	1.0	16.1
50-75	0.5	93.4	-1.1	21.2	570	5.2	0.3	10.2	0.9	18.0
75-100	0.2	97.1	-1.0	18.7	694	4.1	0.2	11.2	0.8	19.8
100-200	0.2	95.1	-0.6	24.7	732	2.3	0.0	25.7	0.5	22.1
200-500	0.4	50.7	-0.2	3.7	385	0.5	-0.3	16.9	0.1	24.5
500-1,000	0.4	33.3	-0.1	0.5	259	0.1	-0.2	7.4	0.0	25.3
More than 1,000	0.1	57.0	0.0	0.4	449	0.1	-0.4	17.7	0.0	29.5
All	0.8	63.0	-0.6	100.0	353	2.4	0.0	100.0	0.5	20.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	19,473	12.5	5,992	274	5,718	4.6	1.1	1.3	0.2
10-20	25,675	16.5	15,574	719	14,855	4.6	3.6	4.3	0.8
20-30	20,342	13.1	25,575	2,274	23,300	8.9	4.7	5.3	2.1
30-40	16,056	10.3	35,907	4,606	31,301	12.8	5.2	5.7	3.3
40-50	12,370	8.0	46,113	6,985	39,129	15.2	5.1	5.5	3.8
50-75	20,373	13.1	64,251	11,012	53,239	17.1	11.8	12.2	9.9
75-100	14,743	9.5	89,246	16,932	72,314	19.0	11.8	12.0	11.1
100-200	18,513	11.9	145,841	31,427	114,413	21.6	24.3	23.9	25.7
200-500	5,241	3.4	304,480	74,144	230,336	24.4	14.3	13.6	17.2
500-1,000	954	0.6	711,387	179,937	531,451	25.3	6.1	5.7	7.6
More than 1,000	446	0.3	3,116,878	919,132	2,197,747	29.5	12.5	11.0	18.1
All	155,368	100.0	71,667	14,546	57,120	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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

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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 T09-0404
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Level, 2011 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	0.4	0.0	0.0	0	0.0	0.0	1.2	0.0	8.4
10-20	1.6	46.6	-0.8	10.8	107	8.0	0.2	3.9	0.7	9.4
20-30	0.9	73.0	-1.3	19.8	285	8.3	0.4	6.9	1.1	14.6
30-40	0.2	91.2	-1.2	18.0	365	5.9	0.3	8.6	1.0	18.3
40-50	0.1	96.1	-1.1	14.7	404	4.6	0.2	8.9	0.9	19.9
50-75	0.2	97.2	-0.8	19.5	410	3.1	0.1	17.6	0.7	21.9
75-100	0.1	97.4	-0.6	9.2	411	2.0	-0.1	12.5	0.5	23.7
100-200	0.1	91.1	-0.4	6.9	382	1.2	-0.3	16.0	0.3	23.7
200-500	0.3	48.1	-0.1	0.9	199	0.3	-0.2	9.5	0.1	25.5
500-1,000	0.2	48.1	0.0	0.2	204	0.1	-0.1	4.3	0.0	27.3
More than 1,000	0.1	50.4	0.0	0.1	213	0.0	-0.3	10.5	0.0	33.5
All	0.6	59.9	-0.7	100.0	226	2.7	0.0	100.0	0.6	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	13,625	20.1	5,910	499	5,411	8.4	2.9	3.4	1.2
10-20	15,494	22.8	15,417	1,336	14,081	8.7	8.7	10.0	3.7
20-30	10,657	15.7	25,474	3,437	22,037	13.5	9.9	10.7	6.5
30-40	7,568	11.2	35,938	6,203	29,734	17.3	9.9	10.3	8.4
40-50	5,576	8.2	46,070	8,785	37,286	19.1	9.4	9.5	8.8
50-75	7,296	10.8	63,429	13,456	49,973	21.2	16.9	16.7	17.5
75-100	3,425	5.1	88,382	20,556	67,827	23.3	11.0	10.6	12.6
100-200	2,751	4.1	140,736	33,032	107,704	23.5	14.1	13.6	16.2
200-500	701	1.0	306,169	77,868	228,300	25.4	7.8	7.3	9.7
500-1,000	127	0.2	709,117	193,560	515,556	27.3	3.3	3.0	4.4
More than 1,000	59	0.1	3,064,204	1,024,910	2,039,294	33.5	6.6	5.5	10.8
All	67,885	100.0	40,448	8,252	32,197	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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 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	0.0	0.0	0.0	0.0	3.7
10-20	0.0	1.9	0.0	0.0	2	0.4	0.0	0.1	0.0	2.9
20-30	1.8	34.3	-0.3	1.0	68	5.8	0.0	0.4	0.3	4.8
30-40	4.5	54.0	-0.7	3.2	236	8.7	0.1	0.8	0.7	8.2
40-50	2.6	69.3	-1.0	5.5	432	9.1	0.1	1.4	0.9	11.2
50-75	0.9	90.1	-1.3	20.9	702	7.7	0.3	6.0	1.1	15.0
75-100	0.2	97.4	-1.1	24.8	817	5.3	0.3	10.2	0.9	18.2
100-200	0.3	96.8	-0.7	37.5	814	2.6	0.2	30.4	0.6	21.7
200-500	0.5	52.2	-0.2	5.7	424	0.6	-0.3	20.7	0.1	24.4
500-1,000	0.2	31.3	-0.1	0.7	273	0.2	-0.2	9.0	0.0	25.0
More than 1,000	0.2	58.3	0.0	0.6	496	0.1	-0.4	20.7	0.0	28.8
All	0.9	69.9	-0.6	100.0	532	2.1	0.0	100.0	0.5	21.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	2,449	4.0	5,126	190	4,935	3.7	0.2	0.2	0.0
10-20	4,462	7.3	15,983	453	15,529	2.8	1.0	1.2	0.1
20-30	4,928	8.1	25,734	1,165	24,570	4.5	1.7	2.1	0.4
30-40	4,438	7.3	36,076	2,721	33,355	7.5	2.2	2.6	0.8
40-50	4,139	6.8	46,216	4,764	41,452	10.3	2.6	3.0	1.3
50-75	9,641	15.9	65,170	9,101	56,069	14.0	8.6	9.4	5.7
75-100	9,818	16.2	89,778	15,547	74,231	17.3	12.1	12.7	9.9
100-200	14,926	24.6	147,281	31,160	116,121	21.2	30.2	30.2	30.3
200-500	4,378	7.2	304,202	73,661	230,541	24.2	18.3	17.6	21.0
500-1,000	795	1.3	712,174	177,891	534,283	25.0	7.8	7.4	9.2
More than 1,000	368	0.6	3,053,140	880,088	2,173,052	28.8	15.5	14.0	21.1
All	60,792	100.0	119,608	25,272	94,337	21.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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

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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 T09-0404
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Level, 2011 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	0.1	-1.7	0.0	-9.2
10-20	0.4	7.7	-0.1	0.7	8	-0.9	0.3	-4.0	0.1	-5.8
20-30	4.2	55.8	-0.7	12.6	182	32.8	0.5	2.6	0.7	2.9
30-40	3.0	84.6	-1.3	24.6	428	12.7	0.7	11.2	1.2	10.7
40-50	0.6	92.6	-1.3	19.4	532	8.4	0.4	12.8	1.2	15.0
50-75	0.3	94.8	-1.1	26.0	564	5.2	-0.1	26.9	0.9	18.0
75-100	0.4	94.9	-0.8	11.3	568	3.3	-0.4	18.2	0.7	20.4
100-200	0.2	81.8	-0.4	5.2	469	1.6	-0.7	17.5	0.3	22.7
200-500	0.0	22.1	-0.1	0.3	133	0.2	-0.4	6.8	0.0	23.3
500-1,000	7.3	25.1	0.0	0.1	136	0.1	-0.2	2.8	0.0	23.8
More than 1,000	0.2	58.7	0.0	0.1	356	0.0	-0.4	6.7	0.0	30.0
All	1.4	52.7	-0.8	100.0	264	5.4	0.0	100.0	0.7	13.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	3,209	13.3	6,999	-643	7,641	-9.2	2.4	3.0	-1.7
10-20	5,408	22.4	15,686	-924	16,610	-5.9	9.1	11.1	-4.2
20-30	4,419	18.3	25,635	554	25,081	2.2	12.2	13.7	2.1
30-40	3,670	15.2	35,569	3,369	32,200	9.5	14.1	14.6	10.5
40-50	2,322	9.6	46,068	6,362	39,706	13.8	11.5	11.4	12.5
50-75	2,941	12.2	63,194	10,837	52,357	17.2	20.0	19.0	26.9
75-100	1,267	5.2	87,790	17,347	70,443	19.8	12.0	11.0	18.6
100-200	710	2.9	135,920	30,311	105,608	22.3	10.4	9.3	18.2
200-500	119	0.5	304,528	70,761	233,767	23.2	3.9	3.4	7.1
500-1,000	21	0.1	686,300	163,338	522,962	23.8	1.6	1.4	3.0
More than 1,000	9	0.0	3,051,458	914,330	2,137,128	30.0	3.0	2.4	7.1
All	24,178	100.0	38,406	4,893	33,513	12.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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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(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, 2011¹
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	-0.4	0.0	-13.1
10-20	0.5	4.6	0.0	0.1	5	-0.3	0.0	-1.0	0.0	-9.3
20-30	3.9	43.0	-0.5	3.2	126	-70.6	0.1	0.0	0.5	-0.2
30-40	4.6	77.4	-1.1	7.9	348	12.9	0.2	1.6	1.0	8.6
40-50	2.1	87.4	-1.2	9.1	504	9.0	0.2	2.6	1.1	13.2
50-75	0.9	93.0	-1.2	21.4	664	6.6	0.3	8.1	1.0	16.6
75-100	0.2	97.3	-1.1	22.3	773	4.9	0.3	11.4	0.9	18.6
100-200	0.3	95.2	-0.7	31.3	781	2.5	0.0	30.5	0.5	21.9
200-500	0.6	41.9	-0.2	3.8	331	0.4	-0.4	20.5	0.1	25.0
500-1,000	0.5	26.5	0.0	0.5	234	0.1	-0.2	8.5	0.0	26.4
More than 1,000	0.2	64.4	0.0	0.5	542	0.1	-0.4	18.1	0.0	30.1
All	1.4	64.2	-0.6	100.0	435	2.4	0.0	100.0	0.5	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	3,805	7.8	6,625	-869	7,495	-13.1	0.6	0.8	-0.4
10-20	6,209	12.7	15,826	-1,478	17,304	-9.3	2.2	3.0	-1.0
20-30	5,470	11.2	25,668	-178	25,846	-0.7	3.2	4.0	-0.1
30-40	4,817	9.9	35,746	2,706	33,040	7.6	3.9	4.5	1.5
40-50	3,830	7.8	46,097	5,581	40,516	12.1	4.0	4.4	2.4
50-75	6,853	14.0	64,651	10,059	54,592	15.6	10.0	10.6	7.8
75-100	6,138	12.6	89,544	15,914	73,630	17.8	12.4	12.8	11.1
100-200	8,529	17.4	147,403	31,481	115,922	21.4	28.4	27.9	30.5
200-500	2,436	5.0	303,499	75,473	228,026	24.9	16.7	15.7	20.9
500-1,000	405	0.8	714,589	188,422	526,167	26.4	6.6	6.0	8.7
More than 1,000	175	0.4	3,095,878	932,297	2,163,581	30.1	12.3	10.7	18.6
All	48,902	100.0	90,398	18,014	72,384	19.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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.

(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, 2011¹
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	0	0.0	0.0	0.1	0.0	2.8
10-20	0.1	12.2	-0.2	2.1	25	6.6	0.0	0.7	0.2	2.6
20-30	0.0	32.6	-0.4	5.4	92	8.8	0.1	1.4	0.4	4.5
30-40	0.2	51.1	-0.5	6.5	177	9.2	0.1	1.7	0.5	5.9
40-50	0.2	57.3	-0.6	6.3	243	8.4	0.1	1.8	0.5	6.8
50-75	0.5	86.2	-0.9	26.6	511	8.4	0.4	7.5	0.8	10.4
75-100	0.3	94.3	-0.9	20.1	680	5.9	0.3	7.8	0.8	13.8
100-200	0.1	95.2	-0.6	26.1	703	2.7	0.1	21.4	0.5	18.1
200-500	0.2	63.7	-0.2	5.9	456	0.7	-0.3	19.5	0.2	22.5
500-1,000	0.2	31.6	0.0	0.6	223	0.1	-0.2	10.7	0.0	24.5
More than 1,000	0.1	40.5	0.0	0.4	300	0.0	-0.6	27.2	0.0	30.1
All	0.2	48.5	-0.5	100.0	268	2.2	0.0	100.0	0.4	17.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	2,522	8.5	6,528	186	6,342	2.8	0.8	0.9	0.1
10-20	6,642	22.4	15,553	378	15,175	2.4	4.8	5.6	0.7
20-30	4,651	15.7	25,360	1,039	24,321	4.1	5.5	6.3	1.4
30-40	2,939	9.9	35,780	1,928	33,852	5.4	4.9	5.6	1.6
40-50	2,058	6.9	46,183	2,883	43,300	6.2	4.4	5.0	1.7
50-75	4,144	14.0	63,809	6,108	57,701	9.6	12.3	13.4	7.1
75-100	2,348	7.9	88,288	11,500	76,788	13.0	9.7	10.1	7.6
100-200	2,957	10.0	145,786	25,679	120,107	17.6	20.1	19.9	21.3
200-500	1,037	3.5	304,965	68,202	236,763	22.4	14.8	13.7	19.8
500-1,000	229	0.8	697,487	170,336	527,151	24.4	7.5	6.8	11.0
More than 1,000	108	0.4	3,055,011	919,323	2,135,688	30.1	15.3	12.9	27.8
All	29,671	100.0	72,264	12,022	60,242	16.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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

(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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(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.