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Table T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.2	0.0	0.0	0	0.0	-1.7
10-20	1.5	32.0	-0.4	3.1	68	0.4	1.4
20-30	1.6	62.3	-0.9	7.8	214	0.8	7.3
30-40	1.3	80.8	-1.1	10.0	348	1.0	12.0
40-50	0.7	86.9	-1.1	9.7	439	1.0	14.6
50-75	0.5	93.5	-1.1	20.8	572	0.9	16.9
75-100	0.2	97.1	-1.0	18.3	695	0.8	18.9
100-200	0.2	95.2	-0.6	24.2	733	0.5	21.5
200-500	0.6	63.0	-0.2	4.6	494	0.2	24.9
500-1,000	0.5	67.0	-0.1	0.9	534	0.1	27.6
More than 1,000	0.1	73.6	0.0	0.5	580	0.0	33.6
All	0.8	64.3	-0.6	100.0	360	0.5	20.7

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

Number of AMT Taxpayers (millions). Baseline: 3.5

Proposal: 2.9

(1) Calendar year. Baseline is Administration's fiscal year 2010 Budget. 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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	0.2	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.7
10-20	1.5	32.0	-0.4	3.1	68	44.7	0.1	0.3	0.4	1.4
20-30	1.6	62.3	-0.9	7.8	214	13.0	0.2	1.7	0.8	7.3
30-40	1.3	80.8	-1.1	10.0	348	8.8	0.2	3.0	1.0	12.0
40-50	0.7	86.9	-1.1	9.7	439	7.0	0.2	3.6	1.0	14.6
50-75	0.5	93.5	-1.1	20.8	572	5.6	0.3	9.6	0.9	16.9
75-100	0.2	97.1	-1.0	18.3	695	4.3	0.2	10.8	0.8	18.9
100-200	0.2	95.2	-0.6	24.2	733	2.4	0.0	25.3	0.5	21.5
200-500	0.6	63.0	-0.2	4.6	494	0.7	-0.3	17.3	0.2	24.9
500-1,000	0.5	67.0	-0.1	0.9	534	0.3	-0.2	8.1	0.1	27.6
More than 1,000	0.1	73.6	0.0	0.5	580	0.1	-0.5	20.3	0.0	33.6
All	0.8	64.3	-0.6	100.0	360	2.5	0.0	100.0	0.5	20.7

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	19,473	12.5	5,992	-100	6,092	-1.7	1.1	1.3	-0.1
10-20	25,675	16.5	15,574	153	15,421	1.0	3.6	4.5	0.2
20-30	20,342	13.1	25,575	1,650	23,924	6.5	4.7	5.5	1.5
30-40	16,056	10.3	35,907	3,957	31,950	11.0	5.2	5.8	2.8
40-50	12,370	8.0	46,113	6,302	39,812	13.7	5.1	5.5	3.5
50-75	20,373	13.1	64,251	10,292	53,959	16.0	11.8	12.4	9.4
75-100	14,743	9.5	89,246	16,156	73,090	18.1	11.8	12.1	10.6
100-200	18,513	11.9	145,841	30,628	115,212	21.0	24.3	24.0	25.3
200-500	5,241	3.4	304,480	75,214	229,266	24.7	14.3	13.5	17.6
500-1,000	954	0.6	711,387	195,611	515,777	27.5	6.1	5.5	8.3
More than 1,000	446	0.3	3,116,878	1,047,312	2,069,566	33.6	12.5	10.4	20.8
All	155,368	100.0	71,667	14,437	57,229	20.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 3.5

Proposal: 2.9

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.3	0.0	0.0	0	0.0	0.0	0.5	0.0	3.4
10-20	2.0	47.0	-0.7	10.7	106	10.6	0.2	3.1	0.7	7.2
20-30	0.6	73.9	-1.3	20.0	288	9.5	0.4	6.3	1.1	13.0
30-40	0.2	91.2	-1.2	17.9	365	6.4	0.3	8.2	1.0	16.9
40-50	0.0	96.1	-1.1	14.6	404	4.8	0.2	8.7	0.9	19.0
50-75	0.1	97.2	-0.8	19.4	410	3.2	0.1	17.5	0.7	21.2
75-100	0.1	97.3	-0.6	9.1	411	2.0	-0.1	12.6	0.5	23.3
100-200	0.1	91.1	-0.4	6.8	382	1.2	-0.3	16.3	0.3	23.6
200-500	0.4	58.4	-0.1	1.1	242	0.3	-0.3	10.0	0.1	26.1
500-1,000	0.1	64.6	-0.1	0.2	273	0.1	-0.1	4.7	0.0	29.4
More than 1,000	0.1	64.2	0.0	0.1	272	0.0	-0.3	12.1	0.0	37.4
All	0.6	60.3	-0.7	100.0	227	2.8	0.0	100.0	0.6	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	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	200	5,710	3.4	2.9	3.5	0.5
10-20	15,494	22.8	15,417	999	14,418	6.5	8.7	10.2	2.8
20-30	10,657	15.7	25,474	3,022	22,452	11.9	9.9	10.9	5.9
30-40	7,568	11.2	35,938	5,721	30,217	15.9	9.9	10.4	7.9
40-50	5,576	8.2	46,070	8,341	37,729	18.1	9.4	9.6	8.5
50-75	7,296	10.8	63,429	13,006	50,424	20.5	16.9	16.7	17.4
75-100	3,425	5.1	88,382	20,171	68,212	22.8	11.0	10.6	12.7
100-200	2,751	4.1	140,736	32,893	107,843	23.4	14.1	13.5	16.6
200-500	701	1.0	306,169	79,520	226,648	26.0	7.8	7.2	10.2
500-1,000	127	0.2	709,117	207,999	501,117	29.3	3.3	2.9	4.9
More than 1,000	59	0.1	3,064,204	1,144,674	1,919,530	37.4	6.6	5.2	12.4
All	67,885	100.0	40,448	8,033	32,415	19.9	100.0	100.0	100.0

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

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
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	-2.9
10-20	0.0	1.9	0.0	0.0	2	-0.5	0.0	-0.1	0.0	-2.1
20-30	1.9	34.6	-0.3	1.0	69	25.1	0.0	0.1	0.3	1.3
30-40	2.1	56.9	-0.7	3.3	248	13.7	0.1	0.6	0.7	5.7
40-50	1.7	70.5	-1.0	5.4	438	11.7	0.1	1.1	1.0	9.0
50-75	0.8	90.2	-1.2	20.4	705	8.7	0.3	5.4	1.1	13.6
75-100	0.2	97.5	-1.1	24.1	818	5.6	0.3	9.6	0.9	17.2
100-200	0.2	96.9	-0.7	36.5	814	2.7	0.2	29.3	0.6	21.1
200-500	0.6	64.5	-0.2	7.2	544	0.7	-0.3	20.8	0.2	24.7
500-1,000	0.3	67.6	-0.1	1.4	585	0.3	-0.2	9.8	0.1	27.3
More than 1,000	0.1	75.4	0.0	0.7	641	0.1	-0.5	23.4	0.0	33.0
All	0.7	71.7	-0.6	100.0	548	2.2	0.0	100.0	0.5	21.8

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	-148	5,274	-2.9	0.2	0.2	0.0
10-20	4,462	7.3	15,983	-336	16,318	-2.1	1.0	1.3	-0.1
20-30	4,928	8.1	25,734	275	25,460	1.1	1.7	2.2	0.1
30-40	4,438	7.3	36,076	1,814	34,262	5.0	2.2	2.7	0.5
40-50	4,139	6.8	46,216	3,738	42,477	8.1	2.6	3.1	1.0
50-75	9,641	15.9	65,170	8,139	57,031	12.5	8.6	9.6	5.1
75-100	9,818	16.2	89,778	14,604	75,173	16.3	12.1	12.9	9.3
100-200	14,926	24.6	147,281	30,205	117,076	20.5	30.2	30.5	29.1
200-500	4,378	7.2	304,202	74,608	229,595	24.5	18.3	17.6	21.1
500-1,000	795	1.3	712,174	193,687	518,487	27.2	7.8	7.2	9.9
More than 1,000	368	0.6	3,053,140	1,006,047	2,047,093	33.0	15.5	13.2	23.9
All	60,792	100.0	119,608	25,486	94,122	21.3	100.0	100.0	100.0

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

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
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	0.3	-4.1	0.0	-19.5
10-20	1.2	11.1	-0.1	0.7	8	-0.4	0.7	-9.9	0.1	-12.5
20-30	4.0	62.9	-0.7	12.8	186	-63.9	0.8	-0.4	0.7	-0.4
30-40	2.6	87.2	-1.3	24.6	431	16.2	0.9	10.6	1.2	8.7
40-50	0.6	93.4	-1.3	19.3	535	9.4	0.4	13.4	1.2	13.5
50-75	0.4	94.8	-1.1	25.8	564	5.5	-0.2	29.4	0.9	17.0
75-100	0.5	94.8	-0.8	11.2	568	3.4	-0.6	20.3	0.7	19.7
100-200	0.2	81.8	-0.4	5.2	469	1.6	-1.0	20.2	0.4	22.5
200-500	0.7	36.9	-0.1	0.4	221	0.3	-0.5	8.0	0.1	23.7
500-1,000	7.7	59.3	-0.1	0.1	334	0.2	-0.2	3.6	0.1	26.2
More than 1,000	0.1	72.3	0.0	0.1	439	0.0	-0.6	8.9	0.0	34.3
All	1.5	55.3	-0.8	100.0	266	6.4	0.0	100.0	0.7	11.6

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	3,209	13.3	6,999	-1,367	8,366	-19.5	2.4	3.2	-4.3
10-20	5,408	22.4	15,686	-1,970	17,656	-12.6	9.1	11.5	-10.5
20-30	4,419	18.3	25,635	-291	25,926	-1.1	12.2	13.9	-1.3
30-40	3,670	15.2	35,569	2,667	32,902	7.5	14.1	14.6	9.7
40-50	2,322	9.6	46,068	5,680	40,388	12.3	11.5	11.3	13.0
50-75	2,941	12.2	63,194	10,187	53,008	16.1	20.0	18.8	29.6
75-100	1,267	5.2	87,790	16,719	71,071	19.0	12.0	10.9	20.9
100-200	710	2.9	135,920	30,079	105,841	22.1	10.4	9.1	21.1
200-500	119	0.5	304,528	72,081	232,447	23.7	3.9	3.3	8.5
500-1,000	21	0.1	686,300	179,456	506,844	26.2	1.6	1.3	3.8
More than 1,000	9	0.0	3,051,458	1,044,583	2,006,874	34.2	3.0	2.2	9.5
All	24,178	100.0	38,406	4,186	34,220	10.9	100.0	100.0	100.0

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

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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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
Distribution of Federal Tax Change by Cash Income Level, 2011 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	0.0	0	0.0	0.0	-0.7	0.0	-24.5
10-20	1.0	8.3	0.0	0.2	7	-0.2	0.1	-1.9	0.0	-17.4
20-30	3.9	48.9	-0.5	3.2	129	-9.5	0.1	-0.8	0.5	-4.8
30-40	3.3	80.6	-1.0	7.7	352	21.1	0.2	1.1	1.0	5.6
40-50	1.6	89.0	-1.2	8.9	507	11.4	0.2	2.2	1.1	10.8
50-75	0.8	93.2	-1.2	20.8	665	7.4	0.3	7.5	1.0	15.0
75-100	0.2	97.4	-1.0	21.7	773	5.2	0.3	10.8	0.9	17.5
100-200	0.3	95.2	-0.7	30.5	782	2.6	0.0	29.9	0.5	21.1
200-500	0.8	56.4	-0.2	5.2	466	0.6	-0.4	21.1	0.2	25.4
500-1,000	0.7	73.4	-0.1	1.2	635	0.3	-0.2	9.5	0.1	29.1
More than 1,000	0.1	82.2	0.0	0.6	688	0.1	-0.5	21.2	0.0	34.7
All	1.3	67.0	-0.6	100.0	447	2.5	0.0	100.0	0.5	20.1

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	3,805	7.8	6,625	-1,625	8,250	-24.5	0.6	0.9	-0.7
10-20	6,209	12.7	15,826	-2,765	18,591	-17.5	2.2	3.3	-2.0
20-30	5,470	11.2	25,668	-1,356	27,024	-5.3	3.2	4.2	-0.9
30-40	4,817	9.9	35,746	1,665	34,081	4.7	3.9	4.6	0.9
40-50	3,830	7.8	46,097	4,471	41,626	9.7	4.0	4.5	2.0
50-75	6,853	14.0	64,651	9,023	55,629	14.0	10.0	10.7	7.1
75-100	6,138	12.6	89,544	14,882	74,662	16.6	12.4	12.9	10.6
100-200	8,529	17.4	147,403	30,371	117,033	20.6	28.4	28.1	29.9
200-500	2,436	5.0	303,499	76,506	226,992	25.2	16.7	15.6	21.5
500-1,000	405	0.8	714,589	207,122	507,466	29.0	6.6	5.8	9.7
More than 1,000	175	0.4	3,095,878	1,072,094	2,023,784	34.6	12.3	10.0	21.7
All	48,902	100.0	90,398	17,706	72,693	19.6	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 fiscal year 2010 budget. Proposal is to remove 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 T09-0406
Repeal 10 Percent Bracket
Baseline: Administration's FY2010 Budget
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	1.8
10-20	0.0	12.2	-0.2	2.1	25	8.0	0.0	0.6	0.2	2.2
20-30	0.0	32.8	-0.4	5.3	92	9.9	0.1	1.3	0.4	4.0
30-40	0.2	51.3	-0.5	6.5	178	10.0	0.1	1.5	0.5	5.5
40-50	0.0	57.3	-0.6	6.2	243	9.0	0.1	1.6	0.5	6.4
50-75	0.5	86.3	-0.9	26.3	512	8.8	0.4	7.0	0.8	9.9
75-100	0.3	94.3	-0.9	19.8	679	6.1	0.3	7.4	0.8	13.4
100-200	0.1	95.3	-0.6	25.8	703	2.8	0.1	20.5	0.5	17.9
200-500	0.4	70.5	-0.2	6.5	504	0.7	-0.3	19.3	0.2	22.9
500-1,000	0.5	49.0	-0.1	1.0	355	0.2	-0.2	11.1	0.1	26.0
More than 1,000	0.2	57.0	0.0	0.6	423	0.0	-0.6	29.6	0.0	33.8
All	0.1	49.0	-0.5	100.0	272	2.2	0.0	100.0	0.4	17.5

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	Post-Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,522	8.5	6,528	118	6,410	1.8	0.8	0.9	0.1
10-20	6,642	22.4	15,553	312	15,241	2.0	4.8	5.7	0.6
20-30	4,651	15.7	25,360	925	24,435	3.7	5.5	6.4	1.2
30-40	2,939	9.9	35,780	1,786	33,993	5.0	4.9	5.6	1.4
40-50	2,058	6.9	46,183	2,694	43,488	5.8	4.4	5.0	1.5
50-75	4,144	14.0	63,809	5,804	58,005	9.1	12.3	13.5	6.6
75-100	2,348	7.9	88,288	11,165	77,123	12.7	9.7	10.2	7.1
100-200	2,957	10.0	145,786	25,358	120,429	17.4	20.1	20.0	20.4
200-500	1,037	3.5	304,965	69,172	235,793	22.7	14.8	13.8	19.5
500-1,000	229	0.8	697,487	180,825	516,662	25.9	7.5	6.7	11.3
More than 1,000	108	0.4	3,055,011	1,031,091	2,023,920	33.8	15.3	12.3	30.2
All	29,671	100.0	72,264	12,376	59,888	17.1	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 fiscal year 2010 budget. Proposal is to remove 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.