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Table T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010
Baseline: Current Law¹
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 on Gains and Dividends	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends				On Gains and Dividends	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.6	-1.4
10-20	0.0	0.4	0.0	0.0	1	0.7	1.2
20-30	0.0	1.0	0.0	0.0	1	0.5	6.6
30-40	0.0	2.0	0.0	0.0	2	0.7	11.3
40-50	0.0	4.5	0.0	0.1	9	2.3	13.8
50-75	0.0	12.1	-0.1	0.9	40	5.7	16.3
75-100	0.0	15.2	-0.1	1.4	87	6.7	18.6
100-200	0.0	36.2	-0.4	8.2	401	10.5	22.2
200-500	0.0	67.6	-1.5	19.5	3,318	16.1	25.0
500-1,000	0.0	83.1	-2.5	13.8	13,651	15.3	24.1
More than 1,000	0.0	90.4	-5.1	55.9	120,288	13.9	26.9
All	0.0	11.1	-1.0	100.0	579	13.3	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 27.8

Proposal: 28.1

(1) Calendar year. Baseline is current law with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010
Baseline: Current Law¹
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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	-0.5	-0.1	-0.1	0.0	-1.4
10-20	0.0	0.4	0.0	0.0	1	0.5	0.2	0.2	0.8	1.2
20-30	0.0	1.0	0.0	0.0	1	0.1	1.7	1.6	0.5	6.6
30-40	0.0	2.0	0.0	0.0	2	0.1	3.2	3.1	0.7	11.3
40-50	0.0	4.5	0.0	0.1	9	0.1	3.8	3.7	2.3	13.8
50-75	0.0	12.1	-0.1	0.9	40	0.4	10.5	10.1	5.6	16.3
75-100	0.0	15.2	-0.1	1.4	87	0.5	11.7	11.2	6.8	18.6
100-200	0.0	36.2	-0.4	8.2	401	1.3	28.7	27.8	10.5	22.2
200-500	0.0	67.6	-1.5	19.5	3,318	4.7	18.6	18.7	16.1	25.0
500-1,000	0.0	83.1	-2.5	13.8	13,651	8.8	7.0	7.3	15.3	24.1
More than 1,000	0.0	90.4	-5.1	55.9	120,288	17.2	14.5	16.3	13.9	26.9
All	0.0	11.1	-1.0	100.0	579	4.5	100.0	100.0	13.3	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	19,232	12.5	5,904	-82	5,986	-1.4	1.1	1.3	-0.1
10-20	25,210	16.4	15,341	181	15,160	1.2	3.6	4.4	0.2
20-30	20,273	13.2	25,184	1,662	23,522	6.6	4.8	5.5	1.7
30-40	15,926	10.4	35,371	3,992	31,379	11.3	5.3	5.7	3.2
40-50	12,195	8.0	45,433	6,244	39,189	13.7	5.2	5.5	3.8
50-75	20,409	13.3	63,167	10,225	52,943	16.2	12.1	12.4	10.5
75-100	14,353	9.4	87,722	16,199	71,523	18.5	11.8	11.8	11.7
100-200	18,275	11.9	142,484	31,294	111,190	22.0	24.3	23.3	28.7
200-500	5,216	3.4	297,409	71,088	226,321	23.9	14.5	13.6	18.6
500-1,000	900	0.6	700,195	155,206	544,988	22.2	5.9	5.6	7.0
More than 1,000	414	0.3	3,056,945	700,464	2,356,481	22.9	11.8	11.2	14.5
All	153,472	100.0	69,715	12,980	56,735	18.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 27.8

Proposal: 28.1

(1) Calendar year. Baseline is current law with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010
Baseline: Current Law 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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.6	0.6	0.0	3.4
10-20	0.0	0.6	0.0	0.0	0	0.1	3.2	3.1	0.8	6.6
20-30	0.0	1.4	0.0	0.1	1	0.0	6.7	6.4	0.4	12.0
30-40	0.0	3.0	0.0	0.1	2	0.0	9.1	8.7	0.6	16.2
40-50	0.0	6.9	0.0	0.4	12	0.2	9.3	9.0	2.7	17.9
50-75	0.0	19.6	-0.2	3.3	84	0.7	19.4	18.8	8.9	20.5
75-100	0.0	30.7	-0.4	4.8	260	1.3	13.8	13.5	11.4	22.6
100-200	0.0	49.2	-1.0	15.1	1,015	3.3	17.6	17.5	12.0	23.1
200-500	0.0	73.7	-2.6	22.5	6,028	9.4	9.2	9.7	15.6	23.5
500-1,000	0.0	78.6	-3.5	13.1	19,748	14.5	3.5	3.8	14.8	22.3
More than 1,000	0.0	90.4	-5.8	40.6	131,767	20.3	7.7	8.9	13.8	26.7
All	0.0	7.9	-0.8	100.0	272	3.8	100.0	100.0	12.6	18.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 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	13,491	20.1	5,823	200	5,623	3.4	3.0	3.5	0.6
10-20	15,275	22.8	15,188	998	14,190	6.6	8.7	9.9	3.2
20-30	10,557	15.7	25,082	3,011	22,072	12.0	10.0	10.7	6.7
30-40	7,505	11.2	35,408	5,748	29,660	16.2	10.0	10.2	9.1
40-50	5,457	8.1	45,383	8,123	37,260	17.9	9.3	9.3	9.3
50-75	7,250	10.8	62,323	12,720	49,603	20.4	17.0	16.5	19.4
75-100	3,401	5.1	86,929	19,380	67,549	22.3	11.1	10.5	13.8
100-200	2,721	4.1	137,783	30,788	106,994	22.4	14.1	13.4	17.6
200-500	682	1.0	299,180	64,334	234,846	21.5	7.7	7.3	9.2
500-1,000	121	0.2	699,028	136,408	562,620	19.5	3.2	3.1	3.5
More than 1,000	56	0.1	2,928,936	649,245	2,279,691	22.2	6.2	5.9	7.7
All	67,097	100.0	39,588	7,104	32,484	17.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010
Baseline: Current Law 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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.1	-0.1	0.0	3	-2.0	0.0	0.0	1.8	-2.6
10-20	0.0	0.3	0.0	0.0	2	-0.8	-0.1	-0.1	0.9	-2.0
20-30	0.0	0.7	0.0	0.0	1	0.4	0.1	0.1	0.3	1.3
30-40	0.0	1.0	0.0	0.0	2	0.1	0.6	0.6	0.6	5.1
40-50	0.0	2.9	0.0	0.1	9	0.2	1.2	1.1	1.8	8.5
50-75	0.1	9.1	0.0	0.2	16	0.2	5.8	5.5	2.5	12.7
75-100	0.0	10.4	0.0	0.5	31	0.2	10.3	9.8	3.1	16.8
100-200	0.0	34.3	-0.3	6.5	290	0.9	33.6	32.3	9.7	22.0
200-500	0.0	67.0	-1.3	18.9	2,841	3.9	23.0	22.8	16.3	25.3
500-1,000	0.0	84.1	-2.3	14.4	12,648	8.0	8.6	8.9	15.4	24.4
More than 1,000	0.0	90.7	-5.0	59.5	115,149	16.7	17.0	19.0	14.0	26.8
All	0.0	18.3	-1.2	100.0	1,095	4.8	100.0	100.0	13.5	20.7

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 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	2,455	4.1	5,141	-136	5,277	-2.6	0.2	0.2	0.0
10-20	4,417	7.4	15,755	-316	16,072	-2.0	1.0	1.3	-0.1
20-30	4,861	8.1	25,306	334	24,972	1.3	1.8	2.2	0.1
30-40	4,389	7.3	35,520	1,799	33,720	5.1	2.2	2.7	0.6
40-50	4,097	6.8	45,591	3,851	41,740	8.5	2.7	3.1	1.2
50-75	9,767	16.3	64,107	8,129	55,978	12.7	9.0	9.8	5.8
75-100	9,535	15.9	88,206	14,803	73,403	16.8	12.1	12.5	10.2
100-200	14,745	24.5	143,882	31,365	112,517	21.8	30.5	29.7	33.6
200-500	4,367	7.3	297,347	72,443	224,904	24.4	18.7	17.6	23.0
500-1,000	747	1.2	701,119	158,523	542,596	22.6	7.5	7.3	8.6
More than 1,000	340	0.6	3,002,884	690,883	2,312,001	23.0	14.7	14.1	17.0
All	60,097	100.0	115,873	22,926	92,947	19.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is current law with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010
Baseline: Current Law 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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.0	-4.1	-4.1	0.0	-19.0
10-20	0.0	0.1	0.0	0.1	1	0.0	-10.1	-9.9	2.9	-12.2
20-30	0.0	0.4	0.0	0.1	0	-0.2	-1.0	-1.0	0.0	-0.9
30-40	0.0	1.1	0.0	0.2	1	0.1	10.3	10.1	1.7	7.9
40-50	0.0	1.8	0.0	0.1	1	0.0	13.4	13.1	1.2	12.6
50-75	0.0	3.4	0.0	1.3	9	0.1	31.2	30.6	3.3	16.9
75-100	0.0	8.5	-0.1	1.9	33	0.2	21.2	20.8	4.5	20.3
100-200	0.0	24.3	-0.3	8.5	253	0.8	21.8	21.5	10.3	23.8
200-500	0.0	58.5	-1.6	21.9	3,638	5.7	8.1	8.4	15.9	23.3
500-1,000	0.0	72.5	-2.5	14.0	13,357	9.5	3.1	3.3	14.7	22.8
More than 1,000	0.0	85.1	-5.3	51.8	116,881	17.5	6.2	7.1	13.8	27.2
All	0.0	2.4	-0.3	100.0	86	2.1	100.0	100.0	12.2	11.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 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	3,099	13.0	6,866	-1,303	8,168	-19.0	2.4	3.2	-4.1
10-20	5,220	22.0	15,424	-1,888	17,312	-12.2	9.0	11.3	-10.1
20-30	4,519	19.0	25,284	-221	25,505	-0.9	12.8	14.5	-1.0
30-40	3,634	15.3	35,054	2,757	32,297	7.9	14.2	14.7	10.3
40-50	2,292	9.6	45,331	5,714	39,617	12.6	11.6	11.4	13.4
50-75	2,913	12.3	62,050	10,455	51,594	16.9	20.2	18.8	31.2
75-100	1,183	5.0	86,451	17,511	68,940	20.3	11.4	10.2	21.2
100-200	683	2.9	131,866	31,164	100,701	23.6	10.1	8.6	21.8
200-500	123	0.5	292,662	64,413	228,249	22.0	4.0	3.5	8.1
500-1,000	21	0.1	672,994	140,168	532,826	20.8	1.6	1.4	3.1
More than 1,000	9	0.0	2,883,601	666,185	2,217,416	23.1	2.9	2.5	6.2
All	23,770	100.0	37,673	4,110	33,563	10.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010

Baseline: Current Law 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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.1	0.0	0.0	2	-0.1	-0.7	-0.7	7.1	-23.9
10-20	0.0	0.2	0.0	0.1	3	-0.1	-2.0	-1.9	4.0	-17.2
20-30	0.0	0.5	0.0	0.0	1	-0.1	-0.8	-0.8	2.3	-4.8
30-40	0.0	1.4	0.0	0.1	3	0.2	1.1	1.0	3.4	5.0
40-50	0.0	2.0	0.0	0.1	9	0.2	2.2	2.1	4.8	10.2
50-75	0.0	3.0	0.0	0.2	10	0.1	7.9	7.6	2.9	14.6
75-100	0.0	4.1	0.0	0.2	9	0.1	11.4	11.0	1.7	17.6
100-200	0.0	29.1	-0.2	5.3	172	0.5	34.4	33.4	9.3	22.7
200-500	0.0	62.9	-0.9	16.9	1,916	2.5	23.0	22.8	16.1	26.3
500-1,000	0.1	81.8	-1.6	12.3	8,621	5.0	8.3	8.4	15.1	25.7
More than 1,000	0.0	90.2	-4.7	64.7	109,164	14.4	15.3	17.0	13.9	28.3
All	0.0	10.6	-0.8	100.0	570	3.4	100.0	100.0	13.5	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 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	3,690	7.6	6,525	-1,564	8,089	-24.0	0.6	0.9	-0.7
10-20	5,996	12.4	15,600	-2,687	18,288	-17.2	2.2	3.2	-2.0
20-30	5,563	11.5	25,332	-1,210	26,542	-4.8	3.3	4.2	-0.8
30-40	4,833	10.0	35,234	1,774	33,460	5.0	4.0	4.6	1.1
40-50	3,844	7.9	45,427	4,624	40,802	10.2	4.1	4.5	2.2
50-75	6,876	14.2	63,634	9,261	54,373	14.6	10.2	10.7	7.9
75-100	5,941	12.2	88,048	15,520	72,528	17.6	12.2	12.4	11.4
100-200	8,597	17.7	143,922	32,439	111,483	22.5	28.8	27.5	34.4
200-500	2,442	5.0	297,068	76,270	220,798	25.7	16.9	15.5	23.0
500-1,000	393	0.8	700,113	170,999	529,114	24.4	6.4	6.0	8.3
More than 1,000	164	0.3	3,064,969	758,516	2,306,452	24.8	11.7	10.9	15.3
All	48,527	100.0	88,512	16,715	71,797	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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 with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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 T09-0483
Distribution of Taxes on Long-Term Capital Gains and Qualified Dividends by Cash Income Level, 2010

Baseline: Current Law 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 on Gains and Dividends	Average Federal Tax on Gains and Dividends		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains and Dividends	Paying Positive Tax on Gains and Dividends			Dollars	Percent	Excluding Tax on Gains and Dividends	On All Income	On Gains and Dividends	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.1	0.1	0.0	1.7
10-20	0.0	0.4	0.0	0.0	0	0.1	0.7	0.7	0.0	1.9
20-30	0.0	0.9	0.0	0.0	0	0.1	1.5	1.3	0.0	3.5
30-40	0.0	5.1	0.0	0.0	4	0.3	1.5	1.4	0.6	4.3
40-50	0.0	15.9	-0.1	0.2	33	1.4	1.9	1.7	3.5	5.5
50-75	0.1	33.0	-0.3	1.8	141	2.7	8.2	7.6	7.8	8.7
75-100	0.0	44.4	-0.4	2.4	341	3.3	8.9	8.2	8.4	12.3
100-200	0.0	64.7	-1.1	10.9	1,259	5.5	24.2	22.8	11.0	17.2
200-500	0.0	79.0	-3.1	23.5	7,468	13.6	20.9	21.2	16.0	20.9
500-1,000	0.0	88.8	-4.5	16.2	25,826	20.7	9.5	10.2	15.7	21.7
More than 1,000	0.0	93.5	-6.1	44.8	144,181	24.2	22.4	24.8	14.0	24.9
All	0.0	20.0	-1.9	100.0	1,111	12.1	100.0	100.0	13.4	14.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 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	2,580	8.9	6,461	106	6,355	1.7	0.8	0.9	0.1
10-20	6,648	22.8	15,269	295	14,974	1.9	5.0	5.7	0.7
20-30	4,517	15.5	24,959	865	24,094	3.5	5.6	6.2	1.5
30-40	2,742	9.4	35,251	1,497	33,755	4.3	4.8	5.3	1.5
40-50	2,038	7.0	45,587	2,456	43,131	5.4	4.6	5.0	1.9
50-75	4,156	14.3	62,690	5,303	57,387	8.5	12.9	13.6	8.2
75-100	2,313	7.9	87,183	10,346	76,836	11.9	10.0	10.1	9.0
100-200	2,802	9.6	142,175	23,121	119,055	16.3	19.7	19.0	24.2
200-500	1,021	3.5	297,063	54,742	242,320	18.4	15.0	14.1	20.9
500-1,000	204	0.7	694,961	124,714	570,247	18.0	7.0	6.6	9.5
More than 1,000	101	0.4	2,965,312	595,049	2,370,263	20.1	14.8	13.6	22.4
All	29,160	100.0	69,393	9,173	60,220	13.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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 with no tax on long-term capital gains that would be eligible for the lower rates. Proposal is current law.

(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.