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Table T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains				On Gain	On All Income
Less than 10	0.0	0.1	0.0	0.0	0	0.0	5.4
10-20	0.0	0.8	0.0	0.0	1	2.0	5.3
20-30	0.0	2.0	0.0	0.1	3	3.8	10.7
30-40	0.0	2.9	0.0	0.1	6	5.1	14.8
40-50	0.0	4.1	0.0	0.1	11	6.5	17.3
50-75	0.0	7.3	-0.1	0.8	36	10.4	19.5
75-100	0.0	10.5	-0.1	1.2	83	13.4	21.5
100-200	0.0	17.7	-0.3	6.2	300	15.6	24.6
200-500	0.0	32.6	-1.2	15.3	2,591	20.5	27.3
500-1,000	0.0	45.1	-2.3	12.4	11,843	20.0	28.5
More than 1,000	0.0	56.5	-5.5	63.8	120,741	18.8	33.8
All	0.0	7.1	-1.1	100.0	638	18.4	23.4

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

Number of AMT Taxpayers (millions). Baseline: 19.2

Proposal: 19.5

(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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
Baseline: Current Law 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 on Gains	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.1	0.0	0.0	0	0.1	0.2	0.2	0.0	5.4
10-20	0.0	0.8	0.0	0.0	1	0.2	0.7	0.7	2.0	5.3
20-30	0.0	2.0	0.0	0.1	3	0.1	2.2	2.1	3.8	10.7
30-40	0.0	2.9	0.0	0.1	6	0.1	3.2	3.1	5.1	14.8
40-50	0.0	4.1	0.0	0.1	11	0.1	3.8	3.7	6.5	17.3
50-75	0.0	7.3	-0.1	0.8	36	0.3	10.4	10.1	10.4	19.5
75-100	0.0	10.5	-0.1	1.2	83	0.4	10.3	10.0	13.4	21.5
100-200	0.0	17.7	-0.3	6.2	300	0.9	26.2	25.5	15.6	24.6
200-500	0.0	32.6	-1.2	15.3	2,591	3.3	17.2	17.1	20.5	27.3
500-1,000	0.0	45.1	-2.3	12.4	11,843	6.3	7.3	7.5	20.0	28.5
More than 1,000	0.0	56.5	-5.5	63.8	120,741	12.9	18.3	19.9	18.8	33.8
All	0.0	7.1	-1.1	100.0	638	3.7	100.0	100.0	18.4	23.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	16,958	10.8	5,723	309	5,414	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	820	14,713	5.3	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,754	23,054	10.7	4.6	5.3	2.2
30-40	16,074	10.2	36,190	5,351	30,839	14.8	4.9	5.3	3.2
40-50	12,909	8.2	46,615	8,044	38,571	17.3	5.0	5.4	3.8
50-75	22,702	14.4	64,099	12,429	51,670	19.4	12.1	12.6	10.4
75-100	14,431	9.2	90,195	19,342	70,853	21.4	10.9	11.0	10.3
100-200	20,606	13.1	141,257	34,402	106,855	24.4	24.3	23.7	26.2
200-500	5,930	3.8	296,062	78,229	217,833	26.4	14.7	13.9	17.2
500-1,000	1,048	0.7	704,969	189,232	515,738	26.8	6.2	5.8	7.3
More than 1,000	531	0.3	3,114,004	932,866	2,181,138	30.0	13.8	12.5	18.3
All	157,348	100.0	76,169	17,187	58,981	22.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 19.2

Proposal: 19.5

(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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.9	0.9	0.0	8.5
10-20	0.0	1.2	0.0	0.1	2	0.1	3.1	3.0	4.1	9.0
20-30	0.0	2.6	0.0	0.3	4	0.1	6.2	6.0	5.1	14.5
30-40	0.0	3.8	0.0	0.4	9	0.1	7.5	7.3	5.8	18.4
40-50	0.0	5.9	0.0	0.5	15	0.2	8.5	8.3	8.0	20.5
50-75	0.0	9.0	-0.1	2.4	50	0.4	18.9	18.4	13.7	23.0
75-100	0.0	14.6	-0.2	3.0	156	0.7	12.2	11.9	17.7	25.7
100-200	0.1	25.2	-0.6	11.2	624	1.7	18.4	18.2	16.3	27.1
200-500	0.0	40.0	-2.2	19.7	4,696	5.7	9.6	9.9	20.0	29.0
500-1,000	0.0	48.1	-3.4	12.3	16,868	8.3	4.2	4.4	19.5	31.6
More than 1,000	0.0	61.0	-6.3	50.2	126,395	13.1	10.7	11.8	18.7	36.7
All	0.0	5.4	-0.8	100.0	273	2.8	100.0	100.0	17.9	22.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,389	13,995	9.0	7.6	8.9	3.1
20-30	11,204	16.3	25,667	3,714	21,954	14.5	9.5	10.5	6.2
30-40	7,555	11.0	36,120	6,649	29,471	18.4	9.0	9.5	7.5
40-50	6,018	8.7	46,555	9,513	37,042	20.4	9.3	9.5	8.5
50-75	8,766	12.7	63,234	14,496	48,738	22.9	18.3	18.2	18.9
75-100	3,599	5.2	89,193	22,777	66,416	25.5	10.6	10.2	12.2
100-200	3,384	4.9	137,406	36,592	100,814	26.6	15.4	14.5	18.4
200-500	787	1.1	300,163	82,260	217,903	27.4	7.8	7.3	9.6
500-1,000	138	0.2	697,814	203,743	494,071	29.2	3.2	2.9	4.2
More than 1,000	75	0.1	2,972,435	963,678	2,008,757	32.4	7.3	6.4	10.7
All	68,932	100.0	43,878	9,780	34,098	22.3	100.0	100.0	100.0

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

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(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.

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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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.2	-0.1	0.0	2	0.9	0.0	0.0	1.9	5.3
10-20	0.0	0.2	0.0	0.0	2	0.4	0.1	0.1	2.2	3.4
20-30	0.0	2.2	0.0	0.0	4	0.2	0.5	0.5	2.7	6.9
30-40	0.0	3.3	0.0	0.0	6	0.2	0.9	0.9	4.4	10.1
40-50	0.0	3.2	0.0	0.1	11	0.2	1.3	1.3	5.6	12.7
50-75	0.0	7.1	-0.1	0.4	31	0.3	5.7	5.5	7.6	16.1
75-100	0.0	9.6	-0.1	0.7	61	0.3	9.0	8.6	11.0	19.6
100-200	0.0	16.6	-0.2	5.0	235	0.7	30.3	29.3	15.1	24.0
200-500	0.0	31.4	-1.0	14.2	2,174	2.8	21.2	20.9	20.6	27.1
500-1,000	0.0	44.8	-2.1	12.7	11,008	5.9	9.0	9.2	20.1	28.1
More than 1,000	0.0	55.7	-5.4	66.8	116,126	12.8	21.8	23.6	18.9	33.3
All	0.0	11.2	-1.3	100.0	1,234	4.2	100.0	100.0	18.6	24.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,172	3.5	4,766	249	4,517	5.2	0.1	0.2	0.0
10-20	4,097	6.7	16,031	549	15,481	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,794	24,165	6.9	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,657	32,646	10.1	2.1	2.4	0.9
40-50	4,095	6.7	46,760	5,905	40,855	12.6	2.5	2.8	1.3
50-75	9,883	16.1	65,241	10,477	54,765	16.1	8.3	9.2	5.7
75-100	9,149	14.9	90,792	17,753	73,039	19.6	10.7	11.3	9.0
100-200	16,193	26.4	142,545	33,989	108,557	23.8	29.9	29.7	30.3
200-500	4,941	8.1	295,420	77,735	217,686	26.3	18.9	18.2	21.2
500-1,000	876	1.4	706,519	187,269	519,250	26.5	8.0	7.7	9.0
More than 1,000	435	0.7	3,075,014	909,031	2,165,983	29.6	17.3	15.9	21.8
All	61,357	100.0	126,020	29,569	96,450	23.5	100.0	100.0	100.0

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

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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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.0	0.0	0.0	0	0.0	-0.8	-0.8	0.0	-7.7
10-20	0.0	0.1	0.0	0.1	1	-0.1	-2.3	-2.3	6.7	-4.8
20-30	0.0	0.2	0.0	0.1	1	0.1	3.9	3.8	10.0	5.1
30-40	0.0	0.9	0.0	0.2	2	0.0	10.5	10.3	7.1	12.5
40-50	0.0	1.8	0.0	0.4	4	0.1	11.6	11.4	4.9	16.5
50-75	0.0	3.4	0.0	1.7	12	0.1	27.0	26.6	11.4	19.6
75-100	0.0	6.1	-0.1	2.6	48	0.2	17.2	17.0	11.4	22.7
100-200	0.0	10.7	-0.2	7.6	218	0.7	17.8	17.7	15.5	25.0
200-500	0.0	26.5	-1.7	22.5	3,787	5.3	6.7	6.9	20.1	25.8
500-1,000	0.0	42.3	-2.3	11.4	12,015	7.0	2.5	2.6	19.2	26.7
More than 1,000	0.0	53.3	-6.0	53.4	124,530	13.9	6.0	6.7	18.7	34.2
All	0.0	1.8	-0.3	100.0	103	1.6	100.0	100.0	17.7	16.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.1	-0.8
10-20	5,029	20.5	15,579	-741	16,320	-4.8	7.6	9.5	-2.3
20-30	4,757	19.4	25,971	1,316	24,656	5.1	12.1	13.6	3.8
30-40	3,767	15.4	36,157	4,515	31,642	12.5	13.3	13.8	10.4
40-50	2,449	10.0	46,569	7,692	38,877	16.5	11.1	11.0	11.6
50-75	3,559	14.5	63,082	12,355	50,728	19.6	21.9	20.9	27.0
75-100	1,389	5.7	89,214	20,213	69,001	22.7	12.1	11.1	17.2
100-200	877	3.6	132,993	33,054	99,939	24.9	11.4	10.2	17.8
200-500	150	0.6	294,130	72,201	221,929	24.6	4.3	3.9	6.7
500-1,000	24	0.1	686,382	171,056	515,326	24.9	1.6	1.4	2.5
More than 1,000	11	0.0	2,985,055	895,071	2,089,984	30.0	3.2	2.6	6.0
All	24,547	100.0	41,760	6,635	35,125	15.9	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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.1	0.0	0.0	1	-0.2	-0.2	-0.2	4.8	-11.3
10-20	0.0	0.1	0.0	0.1	3	-0.2	-0.7	-0.7	7.3	-8.2
20-30	0.0	0.4	0.0	0.0	2	0.3	0.4	0.4	7.4	3.2
30-40	0.0	0.8	0.0	0.0	2	0.1	1.9	1.8	4.8	11.4
40-50	0.0	1.8	0.0	0.1	7	0.1	2.6	2.6	6.5	15.7
50-75	0.0	4.0	0.0	0.3	13	0.1	8.2	8.0	7.1	18.4
75-100	0.0	5.9	0.0	0.5	30	0.2	10.4	10.1	8.8	21.1
100-200	0.0	13.1	-0.1	4.4	151	0.4	30.0	29.2	13.6	24.4
200-500	0.0	27.4	-0.7	13.4	1,575	2.0	20.4	20.2	20.0	27.6
500-1,000	0.0	39.0	-1.6	10.9	8,010	4.0	8.3	8.4	19.7	29.8
More than 1,000	0.0	51.8	-5.2	70.3	110,689	11.4	18.6	20.1	18.7	34.7
All	0.0	6.2	-0.9	100.0	660	3.0	100.0	100.0	18.3	23.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	2,968	6.0	6,252	-707	6,959	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,291	17,060	-8.2	1.9	2.7	-0.7
20-30	5,683	11.6	25,918	824	25,094	3.2	3.1	3.9	0.4
30-40	4,891	10.0	36,161	4,126	32,036	11.4	3.8	4.3	1.9
40-50	3,849	7.8	46,701	7,321	39,380	15.7	3.8	4.2	2.6
50-75	7,425	15.1	64,368	11,857	52,511	18.4	10.2	10.8	8.2
75-100	5,841	11.9	90,740	19,072	71,668	21.0	11.3	11.6	10.4
100-200	9,319	19.0	142,137	34,539	107,598	24.3	28.2	27.7	30.0
200-500	2,750	5.6	293,742	79,529	214,214	27.1	17.2	16.3	20.4
500-1,000	441	0.9	705,334	202,002	503,332	28.6	6.6	6.1	8.3
More than 1,000	206	0.4	3,105,769	967,279	2,138,489	31.1	13.7	12.2	18.6
All	49,155	100.0	95,419	21,837	73,583	22.9	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 T09-0485
Distribution of Taxes on Long-Term Capital Gains by Cash Income Level, 2012
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	Average Federal Tax on Gains		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	Paying Negative Tax on Gains	Paying Positive Tax on Gains			Dollars	Percent	Excluding Tax on Gains	On All Income	On Gains	On All Income
Less than 10	0.0	0.1	0.0	0.0	0	0.1	0.1	0.1	0.0	3.2
10-20	0.0	1.1	0.0	0.0	1	0.2	0.7	0.6	2.2	2.8
20-30	0.0	3.6	0.0	0.1	4	0.3	1.6	1.4	3.6	5.1
30-40	0.0	6.7	0.0	0.1	10	0.4	1.7	1.6	6.1	6.8
40-50	0.0	9.0	-0.1	0.2	26	0.7	2.0	1.9	8.9	8.3
50-75	0.0	15.5	-0.2	1.3	98	1.3	7.8	7.3	14.0	11.9
75-100	0.1	22.6	-0.3	1.7	232	1.7	8.0	7.5	16.1	15.7
100-200	0.1	35.2	-0.8	7.4	844	2.9	20.3	19.3	17.1	21.2
200-500	0.0	47.1	-2.5	18.8	5,686	7.7	19.5	19.4	21.0	26.2
500-1,000	0.0	57.0	-4.0	15.2	21,184	12.0	10.1	10.5	20.6	27.8
More than 1,000	0.0	68.0	-6.6	55.4	143,456	15.6	28.2	30.2	19.0	34.3
All	0.0	12.2	-1.8	100.0	1,120	8.0	100.0	100.0	19.1	20.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	2,305	7.6	6,366	200	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	431	15,224	2.8	4.4	5.2	0.7
20-30	5,084	16.7	25,560	1,305	24,255	5.1	5.6	6.5	1.6
30-40	2,999	9.8	36,054	2,424	33,630	6.7	4.7	5.4	1.7
40-50	2,259	7.4	46,537	3,847	42,691	8.3	4.5	5.1	2.0
50-75	4,405	14.4	64,489	7,590	56,899	11.8	12.3	13.3	7.8
75-100	2,504	8.2	89,136	13,714	75,421	15.4	9.7	10.0	8.0
100-200	2,986	9.8	141,589	29,141	112,448	20.6	18.3	17.8	20.3
200-500	1,128	3.7	304,121	74,060	230,062	24.4	14.8	13.8	19.5
500-1,000	245	0.8	709,954	176,324	533,630	24.8	7.5	7.0	10.1
More than 1,000	132	0.4	3,095,895	917,650	2,178,244	29.6	17.7	15.3	28.2
All	30,543	100.0	75,737	14,043	61,694	18.5	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

<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.