

Table T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010 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	1.6	0.4	0.1	0.0	-5	-0.1	4.5
10-20	45.6	0.6	1.0	1.1	-147	-1.0	4.6
20-30	76.5	0.4	2.4	3.4	-538	-2.1	8.8
30-40	88.0	0.2	2.7	4.0	-816	-2.3	12.8
40-50	91.6	0.1	2.5	3.5	-935	-2.1	15.0
50-75	96.8	0.1	2.7	8.8	-1,393	-2.2	17.0
75-100	98.6	0.0	3.2	9.9	-2,231	-2.5	18.8
100-200	99.3	0.0	4.3	26.2	-4,631	-3.3	21.3
200-500	99.5	0.0	4.5	15.8	-9,756	-3.3	23.6
500-1,000	99.3	0.1	5.2	7.4	-26,425	-3.8	24.0
More than 1,000	99.4	0.0	7.4	19.7	-154,158	-5.0	26.8
All	72.4	0.2	3.9	100.0	-2,104	-3.0	19.6

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

Number of AMT Taxpayers (millions). Baseline: 15.8

Proposal: 4.4

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	1.6	0.4	0.1	0.0	-5	-1.9	0.0	0.2	-0.1	4.5
10-20	45.6	0.6	1.0	1.1	-147	-17.3	0.0	0.8	-1.0	4.6
20-30	76.5	0.4	2.4	3.4	-538	-19.6	-0.2	2.1	-2.1	8.8
30-40	88.0	0.2	2.7	4.0	-816	-15.3	-0.1	3.5	-2.3	12.8
40-50	91.6	0.1	2.5	3.5	-935	-12.1	0.1	4.0	-2.1	15.0
50-75	96.8	0.1	2.7	8.8	-1,393	-11.5	0.2	10.5	-2.2	17.0
75-100	98.6	0.0	3.2	9.9	-2,231	-11.9	0.2	11.3	-2.5	18.8
100-200	99.3	0.0	4.3	26.2	-4,631	-13.2	0.0	26.5	-3.3	21.3
200-500	99.5	0.0	4.5	15.8	-9,756	-12.2	0.2	17.5	-3.3	23.6
500-1,000	99.3	0.1	5.2	7.4	-26,425	-13.6	0.0	7.2	-3.8	24.0
More than 1,000	99.4	0.0	7.4	19.7	-154,158	-15.8	-0.5	16.2	-5.0	26.8
All	72.4	0.2	3.9	100.0	-2,104	-13.4	0.0	100.0	-3.0	19.6

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- 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	19,232	12.5	5,904	271	5,634	4.6	1.1	1.3	0.2
10-20	25,210	16.4	15,341	847	14,494	5.5	3.6	4.4	0.9
20-30	20,273	13.2	25,184	2,746	22,437	10.9	4.8	5.5	2.3
30-40	15,926	10.4	35,371	5,351	30,020	15.1	5.3	5.8	3.5
40-50	12,195	8.0	45,433	7,737	37,696	17.0	5.2	5.6	3.9
50-75	20,409	13.3	63,167	12,120	51,048	19.2	12.1	12.6	10.2
75-100	14,353	9.4	87,722	18,681	69,041	21.3	11.8	12.0	11.1
100-200	18,275	11.9	142,484	34,980	107,503	24.6	24.3	23.7	26.5
200-500	5,216	3.4	297,409	79,948	217,461	26.9	14.5	13.7	17.3
500-1,000	900	0.6	700,195	194,402	505,793	27.8	5.9	5.5	7.3
More than 1,000	414	0.3	3,056,945	974,526	2,082,419	31.9	11.8	10.4	16.7
All	153,472	100.0	69,715	15,733	53,982	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: 15.8

Proposal: 4.4

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010 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	1.0	0.3	0.0	0.0	-1	-0.3	0.2	1.3	0.0	8.2
10-20	50.3	0.6	1.0	2.9	-135	-9.5	0.1	3.9	-0.9	8.5
20-30	75.7	0.3	1.7	5.5	-371	-9.9	0.2	6.9	-1.5	13.4
30-40	93.4	0.1	1.9	5.8	-548	-8.2	0.4	9.0	-1.6	17.3
40-50	97.0	0.0	1.6	4.5	-575	-6.3	0.6	9.1	-1.3	18.8
50-75	98.1	0.0	2.5	12.1	-1,178	-8.2	0.8	18.6	-1.9	21.1
75-100	97.9	0.0	2.9	9.2	-1,909	-8.8	0.5	13.2	-2.2	22.9
100-200	98.3	0.0	4.5	17.6	-4,558	-12.7	-0.1	16.7	-3.3	22.8
200-500	99.4	0.0	6.9	14.3	-14,767	-17.6	-0.6	9.2	-4.9	23.1
500-1,000	99.4	0.0	10.2	8.7	-50,462	-24.4	-0.6	3.7	-7.2	22.3
More than 1,000	99.1	0.0	12.7	19.3	-242,151	-23.7	-1.3	8.6	-8.3	26.7
All	62.8	0.3	3.4	100.0	-1,053	-12.1	0.0	100.0	-2.7	19.3

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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre-Tax	Tax Income	Share of
							Income	Income	Federal Taxes
			Percent of	Percent of	Percent of				
			Total	Total	Total				
Less than 10	13,491	20.1	5,823	481	5,343	8.3	3.0	3.5	1.1
10-20	15,275	22.8	15,188	1,430	13,758	9.4	8.7	10.1	3.7
20-30	10,557	15.7	25,082	3,731	21,351	14.9	10.0	10.9	6.8
30-40	7,505	11.2	35,408	6,685	28,723	18.9	10.0	10.4	8.6
40-50	5,457	8.1	45,383	9,083	36,300	20.0	9.3	9.6	8.5
50-75	7,250	10.8	62,323	14,331	47,992	23.0	17.0	16.8	17.8
75-100	3,401	5.1	86,929	21,771	65,158	25.0	11.1	10.7	12.7
100-200	2,721	4.1	137,783	35,961	101,822	26.1	14.1	13.4	16.8
200-500	682	1.0	299,180	83,817	215,363	28.0	7.7	7.1	9.8
500-1,000	121	0.2	699,028	206,442	492,586	29.5	3.2	2.9	4.3
More than 1,000	56	0.1	2,928,936	1,023,033	1,905,904	34.9	6.2	5.2	9.9
All	67,097	100.0	39,588	8,701	30,887	22.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010 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	5.3	1.3	0.5	0.0	-25	-12.2	0.0	0.0	-0.5	3.5
10-20	28.9	0.7	0.8	0.3	-126	-23.2	0.0	0.1	-0.8	2.7
20-30	66.4	0.7	2.8	1.4	-664	-37.0	-0.1	0.4	-2.6	4.5
30-40	71.7	0.4	3.3	2.1	-1,052	-28.8	-0.2	0.8	-3.0	7.3
40-50	81.1	0.2	3.1	2.3	-1,241	-20.8	-0.1	1.4	-2.7	10.4
50-75	95.3	0.1	2.8	6.6	-1,505	-14.6	-0.1	6.1	-2.4	13.8
75-100	98.9	0.1	3.3	10.0	-2,339	-13.4	0.0	10.1	-2.7	17.1
100-200	99.4	0.0	4.3	31.2	-4,730	-13.6	0.0	31.2	-3.3	21.0
200-500	99.5	0.0	4.2	17.7	-9,070	-11.4	0.5	21.6	-3.1	23.7
500-1,000	99.4	0.0	4.5	7.6	-22,795	-11.8	0.2	8.9	-3.3	24.3
More than 1,000	99.5	0.0	6.7	20.8	-137,045	-14.5	-0.2	19.2	-4.6	26.8
All	83.2	0.2	4.2	100.0	-3,721	-13.6	0.0	100.0	-3.2	20.5

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-	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	2,455	4.1	5,141	204	4,937	4.0	0.2	0.2	0.0
10-20	4,417	7.4	15,755	544	15,211	3.5	1.0	1.3	0.2
20-30	4,861	8.1	25,306	1,796	23,509	7.1	1.8	2.2	0.5
30-40	4,389	7.3	35,520	3,650	31,869	10.3	2.2	2.6	1.0
40-50	4,097	6.8	45,591	5,958	39,633	13.1	2.7	3.1	1.5
50-75	9,767	16.3	64,107	10,332	53,775	16.1	9.0	9.9	6.1
75-100	9,535	15.9	88,206	17,434	70,772	19.8	12.1	12.7	10.1
100-200	14,745	24.5	143,882	34,894	108,988	24.3	30.5	30.2	31.2
200-500	4,367	7.3	297,347	79,612	217,735	26.8	18.7	17.9	21.1
500-1,000	747	1.2	701,119	192,918	508,201	27.5	7.5	7.1	8.8
More than 1,000	340	0.6	3,002,884	942,613	2,060,271	31.4	14.7	13.2	19.4
All	60,097	100.0	115,873	27,419	88,454	23.7	100.0	100.0	100.0

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

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	1.3	0.8	0.2	0.0	-17	2.1	-0.1	-0.4	-0.3	-12.9
10-20	47.3	0.9	1.4	1.0	-239	19.7	-0.3	-1.0	-1.5	-9.3
20-30	90.2	0.4	4.3	3.9	-1,046	-117.8	-0.6	-0.1	-4.1	-0.6
30-40	97.0	0.1	4.6	4.7	-1,440	-35.2	-0.5	1.5	-4.1	7.5
40-50	97.6	0.1	4.3	4.2	-1,626	-22.8	-0.3	2.5	-3.6	12.1
50-75	98.5	0.2	3.6	8.7	-1,876	-16.0	-0.1	8.1	-3.0	15.5
75-100	99.5	0.0	4.0	11.2	-2,779	-15.2	0.0	11.1	-3.2	17.7
100-200	99.9	0.0	4.7	29.4	-5,045	-14.2	0.3	31.4	-3.5	21.2
200-500	99.8	0.0	4.1	14.6	-8,846	-10.8	1.0	21.3	-3.0	24.6
500-1,000	99.3	0.0	4.7	6.3	-23,510	-11.6	0.3	8.4	-3.4	25.5
More than 1,000	99.7	0.0	6.9	15.8	-142,167	-14.1	0.2	17.0	-4.6	28.3
All	83.8	0.3	4.5	100.0	-3,041	-15.0	0.0	100.0	-3.4	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	3,690	7.6	6,525	-827	7,352	-12.7	0.6	0.8	-0.3
10-20	5,996	12.4	15,600	-1,216	16,816	-7.8	2.2	3.0	-0.7
20-30	5,563	11.5	25,332	888	24,445	3.5	3.3	4.1	0.5
30-40	4,833	10.0	35,234	4,094	31,140	11.6	4.0	4.5	2.0
40-50	3,844	7.9	45,427	7,134	38,292	15.7	4.1	4.4	2.8
50-75	6,876	14.2	63,634	11,725	51,909	18.4	10.2	10.8	8.2
75-100	5,941	12.2	88,048	18,336	69,711	20.8	12.2	12.5	11.1
100-200	8,597	17.7	143,922	35,585	108,336	24.7	28.8	28.1	31.1
200-500	2,442	5.0	297,068	81,795	215,273	27.5	16.9	15.9	20.3
500-1,000	393	0.8	700,113	202,239	497,874	28.9	6.4	5.9	8.1
More than 1,000	164	0.3	3,064,969	1,009,694	2,055,275	32.9	11.7	10.2	16.8
All	48,527	100.0	88,512	20,260	68,252	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 Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010 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	0.6	0.2	0.1	0.1	-5	0.9	-0.3	-1.7	-0.1	-9.1
10-20	43.4	0.4	1.2	4.3	-186	26.3	-1.4	-4.2	-1.2	-5.8
20-30	87.6	0.4	3.3	15.6	-787	-59.9	-2.3	2.1	-3.1	2.1
30-40	95.6	0.1	3.6	17.5	-1,097	-24.8	-1.1	10.8	-3.1	9.5
40-50	97.2	0.1	3.2	12.2	-1,214	-16.3	0.1	12.7	-2.7	13.7
50-75	98.3	0.2	2.9	18.6	-1,455	-12.0	1.5	27.7	-2.3	17.2
75-100	98.9	0.0	3.4	11.8	-2,261	-11.7	1.0	17.9	-2.6	19.7
100-200	99.8	0.0	3.0	8.9	-2,951	-9.1	1.6	18.1	-2.2	22.5
200-500	99.4	0.0	3.1	3.7	-6,750	-9.3	0.6	7.2	-2.3	22.5
500-1,000	98.5	0.0	3.8	1.8	-19,153	-11.1	0.2	2.9	-2.9	22.8
More than 1,000	99.8	0.0	7.0	5.5	-137,882	-15.0	0.1	6.3	-4.8	27.2
All	70.8	0.2	3.0	100.0	-957	-16.9	0.0	100.0	-2.5	12.5

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-	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	3,099	13.0	6,866	-618	7,484	-9.0	2.4	3.1	-1.4
10-20	5,220	22.0	15,424	-708	16,132	-4.6	9.0	11.1	-2.7
20-30	4,519	19.0	25,284	1,315	23,969	5.2	12.8	14.2	4.4
30-40	3,634	15.3	35,054	4,431	30,622	12.6	14.2	14.6	12.0
40-50	2,292	9.6	45,331	7,436	37,895	16.4	11.6	11.4	12.6
50-75	2,913	12.3	62,050	12,099	49,951	19.5	20.2	19.1	26.1
75-100	1,183	5.0	86,451	19,256	67,195	22.3	11.4	10.5	16.9
100-200	683	2.9	131,866	32,607	99,259	24.7	10.1	8.9	16.5
200-500	123	0.5	292,662	72,551	220,111	24.8	4.0	3.6	6.6
500-1,000	21	0.1	672,994	172,405	500,589	25.6	1.6	1.4	2.7
More than 1,000	9	0.0	2,883,601	920,767	1,962,834	31.9	2.9	2.3	6.2
All	23,770	100.0	37,673	5,672	32,001	15.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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 T10-0001
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	0.5	0.0	0.1	0.0	-3	-2.0	0.0	0.1	-0.1	2.6
10-20	15.3	0.0	0.3	0.4	-46	-11.6	0.1	0.8	-0.3	2.3
20-30	37.6	0.2	0.9	1.4	-217	-18.3	0.0	1.5	-0.9	3.9
30-40	54.5	0.0	1.7	2.1	-556	-25.4	-0.1	1.5	-1.6	4.6
40-50	65.3	0.0	1.3	1.6	-549	-17.2	0.1	1.8	-1.2	5.8
50-75	91.1	0.0	2.6	8.3	-1,430	-20.1	-0.1	8.0	-2.3	9.1
75-100	96.5	0.0	2.9	6.9	-2,139	-16.6	0.3	8.4	-2.5	12.4
100-200	98.2	0.0	4.7	20.8	-5,294	-18.3	0.3	22.3	-3.7	16.6
200-500	98.6	0.0	6.2	19.9	-13,885	-19.0	0.1	20.3	-4.7	19.9
500-1,000	99.5	0.0	7.3	10.6	-36,949	-19.8	-0.1	10.2	-5.3	21.5
More than 1,000	99.4	0.1	9.7	27.9	-197,637	-21.1	-0.6	25.0	-6.7	24.9
All	53.6	0.0	4.3	100.0	-2,448	-19.4	0.0	100.0	-3.5	14.7

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	Number (thousands)	Percent of Total							
Less than 10	2,580	8.9	6,461	170	6,291	2.6	0.8	1.0	0.1
10-20	6,648	22.8	15,269	401	14,868	2.6	5.0	6.0	0.7
20-30	4,517	15.5	24,959	1,184	23,774	4.8	5.6	6.5	1.5
30-40	2,742	9.4	35,251	2,188	33,063	6.2	4.8	5.5	1.6
40-50	2,038	7.0	45,587	3,193	42,393	7.0	4.6	5.2	1.8
50-75	4,156	14.3	62,690	7,120	55,571	11.4	12.9	14.0	8.0
75-100	2,313	7.9	87,183	12,919	74,264	14.8	10.0	10.4	8.1
100-200	2,802	9.6	142,175	28,945	113,230	20.4	19.7	19.2	22.0
200-500	1,021	3.5	297,063	73,030	224,032	24.6	15.0	13.8	20.2
500-1,000	204	0.7	694,961	186,306	508,655	26.8	7.0	6.3	10.3
More than 1,000	101	0.4	2,965,312	936,321	2,028,991	31.6	14.8	12.4	25.6
All	29,160	100.0	69,393	12,645	56,748	18.2	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 Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

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