

Table T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration 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	14.0	0.0	1.4	17.9	-77	-1.3	3.3
10-20	18.6	0.0	1.2	52.0	-170	-1.1	3.5
20-30	11.2	0.0	0.4	22.5	-93	-0.4	8.5
30-40	3.5	0.0	0.1	4.7	-25	-0.1	12.8
40-50	1.2	0.0	0.0	1.4	-10	0.0	15.1
50-75	0.4	0.0	0.0	0.6	-2	0.0	17.2
75-100	0.1	0.0	0.0	0.1	-1	0.0	19.0
100-200	0.1	0.0	0.0	0.1	0	0.0	21.6
200-500	0.0	0.0	0.0	0.0	0	0.0	24.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	29.5
All	6.9	0.0	0.1	100.0	-54	-0.1	20.2

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration 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	14.0	0.0	1.4	17.9	-77	-28.3	-0.1	0.2	-1.3	3.3
10-20	18.6	0.0	1.2	52.0	-170	-23.7	-0.2	0.6	-1.1	3.5
20-30	11.2	0.0	0.4	22.5	-93	-4.1	-0.1	2.0	-0.4	8.5
30-40	3.5	0.0	0.1	4.7	-25	-0.5	0.0	3.3	-0.1	12.8
40-50	1.2	0.0	0.0	1.4	-10	-0.1	0.0	3.8	0.0	15.1
50-75	0.4	0.0	0.0	0.6	-2	0.0	0.0	10.0	0.0	17.2
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.0	11.1	0.0	19.0
100-200	0.1	0.0	0.0	0.1	0	0.0	0.1	25.9	0.0	21.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	17.3	0.0	24.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	18.2	0.0	29.5
All	6.9	0.0	0.1	100.0	-54	-0.4	0.0	100.0	-0.1	20.2

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	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	2,276	23,299	8.9	4.7	5.3	2.1
30-40	16,056	10.3	35,907	4,610	31,297	12.8	5.2	5.7	3.3
40-50	12,370	8.0	46,113	6,991	39,123	15.2	5.1	5.5	3.8
50-75	20,373	13.1	64,251	11,033	53,218	17.2	11.8	12.2	9.9
75-100	14,743	9.5	89,246	16,957	72,289	19.0	11.8	12.0	11.1
100-200	18,513	11.9	145,841	31,471	114,370	21.6	24.3	23.9	25.8
200-500	5,241	3.4	304,480	74,228	230,252	24.4	14.3	13.6	17.2
500-1,000	954	0.6	711,387	180,039	531,348	25.3	6.1	5.7	7.6
More than 1,000	446	0.3	3,116,878	919,337	2,197,541	29.5	12.5	11.0	18.1
All	155,368	100.0	71,667	14,562	57,105	20.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
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	4.1	0.0	0.4	31.9	-21	-4.2	-0.1	1.2	-0.4	8.1
10-20	3.9	0.0	0.2	55.1	-32	-2.4	-0.1	3.6	-0.2	8.5
20-30	1.3	0.0	0.0	10.3	-9	-0.3	0.0	6.5	0.0	13.5
30-40	0.2	0.0	0.0	2.2	-3	0.0	0.0	8.4	0.0	17.3
40-50	0.1	0.0	0.0	0.2	0	0.0	0.0	8.8	0.0	19.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	17.6	0.0	21.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	23.3
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.3	0.0	23.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	25.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.4	0.0	27.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.8	0.0	33.5
All	1.9	0.0	0.0	100.0	-13	-0.2	0.0	100.0	0.0	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	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	3,438	22,036	13.5	9.9	10.8	6.5
30-40	7,568	11.2	35,938	6,207	29,731	17.3	9.9	10.3	8.4
40-50	5,576	8.2	46,070	8,791	37,279	19.1	9.4	9.5	8.7
50-75	7,296	10.8	63,429	13,479	49,950	21.3	16.9	16.7	17.5
75-100	3,425	5.1	88,382	20,604	67,778	23.3	11.0	10.6	12.6
100-200	2,751	4.1	140,736	33,072	107,663	23.5	14.1	13.6	16.2
200-500	701	1.0	306,169	77,976	228,193	25.5	7.8	7.3	9.8
500-1,000	127	0.2	709,117	193,768	515,349	27.3	3.3	3.0	4.4
More than 1,000	59	0.1	3,064,204	1,025,377	2,038,827	33.5	6.6	5.5	10.8
All	67,885	100.0	40,448	8,261	32,187	20.4	100.0	100.0	100.0

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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

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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 T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	11.3	0.0	1.3	7.2	-62	-32.8	0.0	0.0	-1.2	2.5
10-20	20.2	0.0	1.4	44.7	-213	-46.9	-0.1	0.1	-1.3	1.5
20-30	14.8	0.0	0.5	31.0	-134	-11.5	0.0	0.3	-0.5	4.0
30-40	5.4	0.0	0.1	9.4	-45	-1.7	0.0	0.8	-0.1	7.4
40-50	2.2	0.0	0.0	3.4	-17	-0.4	0.0	1.3	0.0	10.3
50-75	0.5	0.0	0.0	1.6	-3	0.0	0.0	5.7	0.0	14.0
75-100	0.1	0.0	0.0	0.4	-1	0.0	0.0	10.0	0.0	17.3
100-200	0.1	0.0	0.0	0.3	0	0.0	0.0	30.3	0.0	21.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	24.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	25.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	28.8
All	3.9	0.0	0.0	100.0	-35	-0.1	0.0	100.0	0.0	21.1

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	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	15,530	2.8	1.0	1.2	0.1
20-30	4,928	8.1	25,734	1,166	24,569	4.5	1.7	2.1	0.4
30-40	4,438	7.3	36,076	2,722	33,354	7.5	2.2	2.6	0.8
40-50	4,139	6.8	46,216	4,768	41,448	10.3	2.6	3.0	1.3
50-75	9,641	15.9	65,170	9,115	56,055	14.0	8.6	9.4	5.7
75-100	9,818	16.2	89,778	15,561	74,216	17.3	12.1	12.7	9.9
100-200	14,926	24.6	147,281	31,199	116,082	21.2	30.2	30.2	30.3
200-500	4,378	7.2	304,202	73,736	230,467	24.2	18.3	17.6	21.0
500-1,000	795	1.3	712,174	177,969	534,205	25.0	7.8	7.4	9.2
More than 1,000	368	0.6	3,053,140	880,245	2,172,894	28.8	15.5	14.0	21.1
All	60,792	100.0	119,608	25,293	94,315	21.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

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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 T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	59.0	0.0	4.3	19.8	-331	51.6	-1.0	-2.8	-4.7	-13.9
10-20	60.1	0.0	3.3	54.4	-539	58.4	-2.8	-7.0	-3.4	-9.3
20-30	31.7	0.0	1.0	21.2	-257	-46.1	-0.9	1.2	-1.0	1.2
30-40	8.0	0.0	0.2	3.3	-48	-1.4	0.3	10.8	-0.1	9.4
40-50	2.4	0.0	0.1	0.8	-19	-0.3	0.6	13.0	0.0	13.8
50-75	1.1	0.0	0.0	0.3	-6	-0.1	1.3	28.2	0.0	17.2
75-100	0.1	0.0	0.0	0.0	-1	0.0	0.9	19.4	0.0	19.8
100-200	0.2	0.0	0.0	0.0	-2	0.0	0.9	19.1	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.3	7.4	0.0	23.3
500-1,000	0.9	0.0	0.0	0.0	-2	0.0	0.1	3.1	0.0	23.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.3	7.4	0.0	30.0
All	28.7	0.0	0.7	100.0	-222	-4.5	0.0	100.0	-0.6	12.2

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	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	556	25,079	2.2	12.2	13.7	2.1
30-40	3,670	15.2	35,569	3,375	32,194	9.5	14.1	14.6	10.4
40-50	2,322	9.6	46,068	6,370	39,698	13.8	11.5	11.4	12.5
50-75	2,941	12.2	63,194	10,867	52,327	17.2	20.0	19.0	26.9
75-100	1,267	5.2	87,790	17,369	70,421	19.8	12.0	11.0	18.6
100-200	710	2.9	135,920	30,467	105,452	22.4	10.4	9.3	18.3
200-500	119	0.5	304,528	70,980	233,548	23.3	3.9	3.4	7.1
500-1,000	21	0.1	686,300	163,687	522,613	23.9	1.6	1.4	3.0
More than 1,000	9	0.0	3,051,458	914,728	2,136,729	30.0	3.0	2.4	7.1
All	24,178	100.0	38,406	4,906	33,500	12.8	100.0	100.0	100.0

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

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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.

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Extend the \$3,000 Refundability Threshold
Baseline: Administration 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	58.9	0.0	4.4	16.1	-326	37.6	-0.2	-0.5	-4.9	-18.1
10-20	69.3	0.0	3.8	52.4	-650	43.9	-0.5	-1.5	-4.1	-13.5
20-30	39.3	0.0	1.3	23.5	-331	187.7	-0.2	-0.3	-1.3	-2.0
30-40	11.1	0.0	0.2	5.0	-80	-2.9	0.0	1.5	-0.2	7.4
40-50	3.8	0.0	0.1	1.5	-30	-0.5	0.0	2.4	-0.1	12.1
50-75	1.1	0.0	0.0	0.6	-7	-0.1	0.1	7.9	0.0	15.6
75-100	0.2	0.0	0.0	0.1	-1	0.0	0.1	11.2	0.0	17.8
100-200	0.1	0.0	0.0	0.1	-1	0.0	0.3	30.8	0.0	21.4
200-500	0.1	0.0	0.0	0.0	0	0.0	0.2	21.1	0.0	24.9
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.1	8.7	0.0	26.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	18.7	0.0	30.1
All	19.5	0.0	0.2	100.0	-157	-0.9	0.0	100.0	-0.2	19.8

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	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	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	-176	25,845	-0.7	3.2	4.0	-0.1
30-40	4,817	9.9	35,746	2,712	33,034	7.6	3.9	4.5	1.5
40-50	3,830	7.8	46,097	5,585	40,511	12.1	4.0	4.4	2.4
50-75	6,853	14.0	64,651	10,086	54,565	15.6	10.0	10.6	7.8
75-100	6,138	12.6	89,544	15,928	73,616	17.8	12.4	12.8	11.1
100-200	8,529	17.4	147,403	31,526	115,878	21.4	28.4	27.9	30.5
200-500	2,436	5.0	303,499	75,563	227,936	24.9	16.7	15.7	20.9
500-1,000	405	0.8	714,589	188,517	526,071	26.4	6.6	6.0	8.7
More than 1,000	175	0.4	3,095,878	932,476	2,163,402	30.1	12.3	10.7	18.5
All	48,902	100.0	90,398	18,034	72,364	20.0	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 the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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 T10-0007
Extend the \$3,000 Refundability Threshold
Baseline: Administration 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	1.5	0.0	0.1	23.6	-8	-4.5	0.0	0.1	-0.1	2.7
10-20	0.6	0.0	0.0	33.0	-4	-1.2	0.0	0.7	0.0	2.4
20-30	0.6	0.0	0.0	18.2	-3	-0.3	0.0	1.4	0.0	4.1
30-40	0.4	0.0	0.0	7.9	-2	-0.1	0.0	1.6	0.0	5.4
40-50	0.5	0.0	0.0	10.0	-4	-0.2	0.0	1.7	0.0	6.3
50-75	0.2	0.0	0.0	6.4	-1	0.0	0.0	7.1	0.0	9.6
75-100	0.1	0.0	0.0	0.7	0	0.0	0.0	7.6	0.0	13.0
100-200	0.0	0.0	0.0	0.1	0	0.0	0.0	21.3	0.0	17.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	19.9	0.0	22.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	24.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.8	0.0	30.1
All	0.5	0.0	0.0	100.0	-3	0.0	0.0	100.0	0.0	16.6

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	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	1,929	33,850	5.4	4.9	5.6	1.6
40-50	2,058	6.9	46,183	2,889	43,294	6.3	4.4	5.0	1.7
50-75	4,144	14.0	63,809	6,113	57,696	9.6	12.3	13.4	7.1
75-100	2,348	7.9	88,288	11,514	76,774	13.0	9.7	10.1	7.6
100-200	2,957	10.0	145,786	25,694	120,092	17.6	20.1	19.9	21.3
200-500	1,037	3.5	304,965	68,280	236,684	22.4	14.8	13.7	19.8
500-1,000	229	0.8	697,487	170,453	527,034	24.4	7.5	6.8	11.0
More than 1,000	108	0.4	3,055,011	919,648	2,135,363	30.1	15.3	12.9	27.7
All	29,671	100.0	72,264	12,030	60,234	16.7	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 the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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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(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.