

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T10-0052
Administration's FY2011 Budget Proposals
Extend the Earned Income Tax Credit Expansion, Expand Refundability of Child Tax Credit,
Raise Child and Dependent Care Tax Credit Phaseout Threshold,
Create Automatic IRAs and 401(k)s, Expand the Saver's Credit, Provide American Opportunity Tax Credit
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 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	24.7	0.0	2.5	6.2	-135	-2.4	3.0
10-20	33.5	0.8	1.8	17.5	-266	-1.7	2.8
20-30	38.4	1.0	1.1	15.2	-265	-1.0	7.7
30-40	44.8	1.3	0.8	11.6	-266	-0.7	12.0
40-50	42.7	0.6	0.6	8.7	-250	-0.5	14.8
50-75	40.2	0.2	0.5	15.1	-245	-0.4	17.1
75-100	37.7	0.1	0.3	8.6	-221	-0.2	18.9
100-200	26.4	0.0	0.2	13.9	-249	-0.2	21.5
200-500	13.9	0.0	0.1	2.3	-140	-0.1	24.4
500-1,000	12.3	0.1	0.0	0.4	-155	0.0	25.5
More than 1,000	10.8	0.0	0.0	0.3	-217	0.0	29.6
All	34.5	0.5	0.4	100.0	-235	-0.3	20.4

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

Number of AMT Taxpayers (millions). Baseline: 5.0 Proposal: 4.9

(1) Calendar year. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal would: (a) extend the higher EITC credit value for families with 3 children and higher phase-out thresholds for married couples; (b) modify the saver's credit making it equal to 50% of the first \$500 of retirement savings (\$1,000 for couples) and fully refundable; (c) create automatic 401(k)s and IRAs; (d) extend the American Opportunity Tax Credit; (e) extend the \$3,000 child tax credit refundability threshold; (f) raise the child and dependent care tax credit phase-out threshold to \$85,000.

(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.

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 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	24.7	0.0	2.5	6.2	-135	-44.3	-0.1	0.1	-2.4	3.0
10-20	33.5	0.8	1.8	17.5	-266	-38.0	-0.3	0.4	-1.7	2.8
20-30	38.4	1.0	1.1	15.2	-265	-11.8	-0.2	1.7	-1.0	7.7
30-40	44.8	1.3	0.8	11.6	-266	-5.8	-0.1	2.9	-0.7	12.0
40-50	42.7	0.6	0.6	8.7	-250	-3.5	-0.1	3.6	-0.5	14.8
50-75	40.2	0.2	0.5	15.1	-245	-2.2	-0.1	10.2	-0.4	17.1
75-100	37.7	0.1	0.3	8.6	-221	-1.3	0.0	10.1	-0.2	18.9
100-200	26.4	0.0	0.2	13.9	-249	-0.8	0.2	25.6	-0.2	21.5
200-500	13.9	0.0	0.1	2.3	-140	-0.2	0.2	17.5	-0.1	24.4
500-1,000	12.3	0.1	0.0	0.4	-155	-0.1	0.1	7.7	0.0	25.5
More than 1,000	10.8	0.0	0.0	0.3	-217	0.0	0.3	20.0	0.0	29.6
All	34.5	0.5	0.4	100.0	-235	-1.5	0.0	100.0	-0.3	20.4

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	304	5,419	5.3	0.8	1.0	0.2
10-20	24,305	15.5	15,533	700	14,833	4.5	3.2	3.8	0.7
20-30	21,133	13.4	25,808	2,243	23,564	8.7	4.6	5.2	1.9
30-40	16,074	10.2	36,190	4,617	31,572	12.8	4.9	5.3	3.0
40-50	12,909	8.2	46,615	7,139	39,476	15.3	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,192	52,908	17.5	12.1	12.6	10.3
75-100	14,431	9.2	90,195	17,259	72,936	19.1	10.9	11.1	10.1
100-200	20,606	13.1	141,257	30,550	110,706	21.6	24.3	24.0	25.4
200-500	5,930	3.8	296,062	72,234	223,828	24.4	14.7	14.0	17.3
500-1,000	1,048	0.7	704,969	179,772	525,197	25.5	6.2	5.8	7.6
More than 1,000	531	0.3	3,114,004	921,818	2,192,186	29.6	13.8	12.2	19.8
All	157,348	100.0	76,169	15,750	60,419	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 5.0 Proposal: 4.9

(1) Calendar year. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal would: (a) extend the higher EITC credit value for families with 3 children and higher phase-out thresholds for married couples; (b) modify the saver's credit making it equal to 50% of the first \$500 of retirement savings (\$1,000 for couples) and fully refundable; (c) create automatic 401(k)s and IRAs; (d) extend the American Opportunity Tax Credit; (e) extend the \$3,000 child tax credit refundability threshold; (f) raise the child and dependent care tax credit phase-out threshold to \$85,000.

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Distribution of Federal Tax Change by Cash Income Level, 2012 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	17.9	0.0	1.7	13.6	-89	-18.4	-0.2	0.8	-1.6	6.9
10-20	19.7	1.2	0.8	20.7	-110	-8.6	-0.2	2.8	-0.7	7.6
20-30	27.9	0.7	0.6	18.9	-134	-4.0	-0.2	5.9	-0.5	12.6
30-40	36.6	0.2	0.6	16.1	-169	-2.7	-0.1	7.4	-0.5	16.8
40-50	27.7	0.0	0.3	8.7	-114	-1.3	0.0	8.5	-0.3	18.9
50-75	15.9	0.0	0.2	12.5	-113	-0.8	0.1	19.0	-0.2	21.3
75-100	13.4	0.0	0.2	5.3	-116	-0.6	0.1	12.1	-0.1	23.4
100-200	7.9	0.0	0.1	3.3	-77	-0.2	0.2	18.1	-0.1	24.2
200-500	3.9	0.0	0.0	0.6	-64	-0.1	0.1	9.6	0.0	25.2
500-1,000	6.2	0.1	0.0	0.1	-52	0.0	0.1	4.3	0.0	27.5
More than 1,000	3.7	0.0	0.0	0.1	-64	0.0	0.2	11.6	0.0	32.4
All	21.6	0.4	0.3	100.0	-115	-1.3	0.0	100.0	-0.3	20.5

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	12,161	17.6	5,710	482	5,228	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,279	14,105	8.3	7.6	8.8	3.0
20-30	11,204	16.3	25,667	3,376	22,291	13.2	9.5	10.4	6.0
30-40	7,555	11.0	36,120	6,232	29,888	17.3	9.0	9.4	7.5
40-50	6,018	8.7	46,555	8,898	37,657	19.1	9.3	9.5	8.5
50-75	8,766	12.7	63,234	13,559	49,675	21.4	18.3	18.2	18.9
75-100	3,599	5.2	89,193	21,025	68,169	23.6	10.6	10.2	12.0
100-200	3,384	4.9	137,406	33,285	104,121	24.2	15.4	14.7	17.9
200-500	787	1.1	300,163	75,636	224,527	25.2	7.8	7.4	9.5
500-1,000	138	0.2	697,814	192,065	505,749	27.5	3.2	2.9	4.2
More than 1,000	75	0.1	2,972,435	962,594	2,009,841	32.4	7.3	6.3	11.4
All	68,932	100.0	43,878	9,128	34,749	20.8	100.0	100.0	100.0

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

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 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	20.9	0.1	2.5	1.4	-113	-49.9	0.0	0.0	-2.4	2.4
10-20	39.9	0.0	2.0	7.3	-319	-72.5	-0.1	0.0	-2.0	0.8
20-30	45.4	0.4	1.5	10.2	-381	-32.7	-0.1	0.2	-1.5	3.0
30-40	48.6	3.0	1.1	9.2	-376	-14.0	-0.1	0.6	-1.0	6.4
40-50	55.1	1.7	1.0	9.3	-407	-8.5	-0.1	1.1	-0.9	9.4
50-75	58.4	0.5	0.6	18.2	-331	-3.6	-0.1	5.3	-0.5	13.5
75-100	48.6	0.1	0.3	12.5	-246	-1.6	0.0	8.6	-0.3	16.9
100-200	30.8	0.0	0.3	26.1	-290	-1.0	0.0	29.3	-0.2	20.8
200-500	15.8	0.1	0.1	4.2	-152	-0.2	0.2	21.5	-0.1	24.2
500-1,000	13.3	0.0	0.0	0.8	-173	-0.1	0.1	9.5	0.0	25.2
More than 1,000	12.2	0.0	0.0	0.6	-250	0.0	0.3	23.7	0.0	29.1
All	40.6	0.5	0.3	100.0	-294	-1.1	0.0	100.0	-0.2	21.2

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	2,172	3.5	4,766	227	4,539	4.8	0.1	0.2	0.0
10-20	4,097	6.7	16,031	440	15,591	2.7	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,166	24,794	4.5	1.6	2.0	0.3
30-40	4,391	7.2	36,302	2,695	33,607	7.4	2.1	2.4	0.7
40-50	4,095	6.7	46,760	4,792	41,968	10.3	2.5	2.8	1.2
50-75	9,883	16.1	65,241	9,109	56,132	14.0	8.3	9.1	5.4
75-100	9,149	14.9	90,792	15,571	75,221	17.2	10.7	11.3	8.6
100-200	16,193	26.4	142,545	29,953	112,592	21.0	29.9	30.0	29.2
200-500	4,941	8.1	295,420	71,673	223,748	24.3	18.9	18.2	21.4
500-1,000	876	1.4	706,519	178,012	528,507	25.2	8.0	7.6	9.4
More than 1,000	435	0.7	3,075,014	895,007	2,180,007	29.1	17.3	15.6	23.5
All	61,357	100.0	126,020	27,037	98,983	21.5	100.0	100.0	100.0

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

(1) Calendar year. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal would: (a) extend the higher EITC credit value for families with 3 children and higher phase-out thresholds for married couples; (b) modify the saver's credit making it equal to 50% of the first \$500 of retirement savings (\$1,000 for copules) and fully refundable; (c) create automatic 401(k)s and IRAs; (d) extend the American Opportunity Tax Credit; (e) extend the \$3,000 child tax credit refundability threshold; (f) raise the child and dependent care tax credit phase-out threshold to \$85,000.

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 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	61.8	0.2	5.4	8.9	-385	74.1	-0.8	-1.7	-5.8	-13.6
10-20	69.8	0.2	4.2	32.3	-694	77.9	-3.0	-6.2	-4.5	-10.2
20-30	56.2	2.2	1.8	20.6	-467	-89.4	-1.6	0.2	-1.8	0.2
30-40	58.3	1.8	1.1	12.2	-349	-10.2	-0.3	8.9	-1.0	8.5
40-50	60.8	0.4	0.9	7.9	-346	-5.4	0.3	11.6	-0.7	13.1
50-75	53.0	0.1	0.7	11.8	-358	-3.3	1.3	28.9	-0.6	16.6
75-100	35.8	0.0	0.5	4.7	-363	-2.0	1.1	19.0	-0.4	19.7
100-200	19.6	0.0	0.2	1.4	-166	-0.6	1.5	20.6	-0.1	22.7
200-500	8.8	0.0	0.1	0.3	-200	-0.3	0.6	8.1	-0.1	23.8
500-1,000	14.4	0.2	0.0	0.0	-124	-0.1	0.2	3.1	0.0	24.1
More than 1,000	5.0	0.0	0.0	0.0	-89	0.0	0.6	7.5	0.0	30.0
All	57.0	0.8	1.2	100.0	-440	-7.7	0.0	100.0	-1.1	12.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹

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	Number (thousands)	Percent of Total							
Less than 10	2,483	10.1	6,647	-520	7,167	-7.8	1.6	2.0	-0.9
10-20	5,029	20.5	15,579	-891	16,470	-5.7	7.6	9.4	-3.2
20-30	4,757	19.4	25,971	522	25,449	2.0	12.1	13.7	1.8
30-40	3,767	15.4	36,157	3,410	32,747	9.4	13.3	13.9	9.2
40-50	2,449	10.0	46,569	6,468	40,102	13.9	11.1	11.1	11.3
50-75	3,559	14.5	63,082	10,832	52,250	17.2	21.9	21.0	27.6
75-100	1,389	5.7	89,214	17,970	71,244	20.1	12.1	11.2	17.9
100-200	877	3.6	132,993	30,391	102,602	22.9	11.4	10.2	19.1
200-500	150	0.6	294,130	70,182	223,948	23.9	4.3	3.8	7.5
500-1,000	24	0.1	686,382	165,311	521,071	24.1	1.6	1.4	2.8
More than 1,000	11	0.0	2,985,055	896,479	2,088,576	30.0	3.2	2.6	6.9
All	24,547	100.0	41,760	5,698	36,062	13.6	100.0	100.0	100.0

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Distribution of Federal Tax Change by Cash Income Level, 2012 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	63.8	0.2	5.8	4.8	-404	55.7	-0.1	-0.4	-6.5	-18.1
10-20	80.0	0.2	4.8	18.8	-833	56.1	-0.5	-1.4	-5.3	-14.7
20-30	70.2	1.4	2.5	15.1	-663	311.3	-0.4	-0.5	-2.6	-3.4
30-40	72.5	1.3	1.6	10.7	-547	-20.3	-0.3	1.1	-1.5	6.0
40-50	73.4	0.4	1.4	8.6	-557	-9.7	-0.2	2.2	-1.2	11.1
50-75	67.3	0.1	0.8	13.6	-457	-4.6	-0.2	7.7	-0.7	14.8
75-100	57.9	0.1	0.5	8.8	-374	-2.3	0.0	10.1	-0.4	17.6
100-200	40.5	0.0	0.4	16.4	-439	-1.5	0.4	29.7	-0.3	20.8
200-500	18.2	0.0	0.1	2.4	-213	-0.3	0.5	21.6	-0.1	24.8
500-1,000	15.0	0.0	0.0	0.4	-219	-0.1	0.2	9.0	0.0	26.7
More than 1,000	12.5	0.1	0.0	0.2	-296	0.0	0.5	20.9	0.0	30.3
All	60.2	0.4	0.7	100.0	-508	-2.6	0.0	100.0	-0.5	19.8

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	-725	6,977	-11.6	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,486	17,255	-9.4	1.9	2.6	-0.9
20-30	5,683	11.6	25,918	-213	26,131	-0.8	3.1	4.0	-0.1
30-40	4,891	10.0	36,161	2,697	33,464	7.5	3.8	4.4	1.4
40-50	3,849	7.8	46,701	5,732	40,969	12.3	3.8	4.2	2.3
50-75	7,425	15.1	64,368	10,005	54,363	15.5	10.2	10.8	7.8
75-100	5,841	11.9	90,740	16,320	74,420	18.0	11.3	11.6	10.0
100-200	9,319	19.0	142,137	30,006	112,132	21.1	28.2	28.0	29.4
200-500	2,750	5.6	293,742	73,044	220,698	24.9	17.2	16.2	21.1
500-1,000	441	0.9	705,334	188,573	516,761	26.7	6.6	6.1	8.7
More than 1,000	206	0.4	3,105,769	941,142	2,164,627	30.3	13.7	11.9	20.4
All	49,155	100.0	95,419	19,366	76,053	20.3	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. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal would: (a) extend the higher EITC credit value for families with 3 children and higher phase-out thresholds for married couples; (b) modify the saver's credit making it equal to 50% of the first \$500 of retirement savings (\$1,000 for couples) and fully refundable; (c) create automatic 401(k)s and IRAs; (d) extend the American Opportunity Tax Credit; (e) extend the \$3,000 child tax credit refundability threshold; (f) raise the child and dependent care tax credit phase-out threshold to \$85,000.

(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 T10-0052
Administration's FY2011 Budget Proposals
Extend the Earned Income Tax Credit Expansion, Expand Refundability of Child Tax Credit,
Raise Child and Dependent Care Tax Credit Phaseout Threshold,
Create Automatic IRAs and 401(k)s, Expand the Saver's Credit, Provide American Opportunity Tax Credit
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 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	4.3	0.0	0.2	3.2	-14	-7.0	0.0	0.1	-0.2	2.9
10-20	4.0	0.1	0.1	8.2	-13	-3.3	0.0	0.6	-0.1	2.4
20-30	7.2	0.0	0.1	11.6	-23	-2.1	0.0	1.4	-0.1	4.3
30-40	8.7	0.4	0.1	6.9	-23	-1.1	0.0	1.6	-0.1	5.8
40-50	10.1	0.1	0.1	7.7	-34	-1.1	0.0	1.7	-0.1	6.6
50-75	15.2	0.3	0.1	24.9	-57	-0.9	0.0	7.1	-0.1	9.9
75-100	14.3	0.1	0.1	12.5	-50	-0.4	0.0	7.4	-0.1	13.1
100-200	9.4	0.0	0.0	15.1	-51	-0.2	0.0	18.9	0.0	17.7
200-500	8.7	0.0	0.0	5.2	-46	-0.1	0.0	19.3	0.0	22.2
500-1,000	8.6	0.0	0.0	2.0	-81	-0.1	0.0	10.8	0.0	24.5
More than 1,000	10.0	0.0	0.0	2.6	-194	0.0	0.1	31.0	0.0	30.1
All	8.7	0.1	0.1	100.0	-33	-0.3	0.0	100.0	0.0	17.1

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 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	196	6,170	3.1	0.6	0.7	0.1
10-20	6,471	21.2	15,655	389	15,266	2.5	4.4	5.2	0.6
20-30	5,084	16.7	25,560	1,110	24,450	4.3	5.6	6.5	1.4
30-40	2,999	9.8	36,054	2,113	33,941	5.9	4.7	5.3	1.6
40-50	2,259	7.4	46,537	3,082	43,455	6.6	4.5	5.1	1.8
50-75	4,405	14.4	64,489	6,454	58,035	10.0	12.3	13.3	7.2
75-100	2,504	8.2	89,136	11,740	77,395	13.2	9.7	10.1	7.4
100-200	2,986	9.8	141,589	25,072	116,518	17.7	18.3	18.2	18.9
200-500	1,128	3.7	304,121	67,695	236,427	22.3	14.8	13.9	19.2
500-1,000	245	0.8	709,954	173,685	536,269	24.5	7.5	6.9	10.8
More than 1,000	132	0.4	3,095,895	930,715	2,165,180	30.1	17.7	14.9	31.0
All	30,543	100.0	75,737	12,990	62,747	17.2	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. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal would: (a) extend the higher EITC credit value for families with 3 children and higher phase-out thresholds for married couples; (b) modify the saver's credit making it equal to 50% of the first \$500 of retirement savings (\$1,000 for couples) and fully refundable; (c) create automatic 401(k)s and IRAs; (d) extend the American Opportunity Tax Credit; (e) extend the \$3,000 child tax credit refundability threshold; (f) raise the child and dependent care tax credit phase-out threshold to \$85,000.

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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.