

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

**Table T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.0	0.0	0.0	0.1	-1	0.0	5.4
<b>10-20</b>	0.0	0.0	0.0	0.5	-4	0.0	5.3
<b>20-30</b>	0.0	0.0	0.0	1.3	-10	0.0	10.6
<b>30-40</b>	0.0	0.0	0.0	0.6	-7	0.0	14.8
<b>40-50</b>	0.0	0.0	0.2	5.5	-74	-0.2	17.1
<b>50-75</b>	0.0	0.0	0.2	10.0	-77	-0.1	19.3
<b>75-100</b>	0.1	0.0	0.2	10.5	-126	-0.1	21.4
<b>100-200</b>	0.1	0.0	0.2	26.7	-225	-0.2	24.4
<b>200-500</b>	0.2	0.0	0.4	26.6	-780	-0.3	27.0
<b>500-1,000</b>	0.3	0.0	0.3	10.2	-1,699	-0.2	28.3
<b>More than 1,000</b>	0.5	0.0	0.1	7.6	-2,496	-0.1	33.8
<b>All</b>	0.0	0.0	0.2	100.0	-110	-0.1	23.3

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

Number of AMT Taxpayers (millions). Baseline: 19.5

Proposal: 19.5

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.1	-1	-0.3	0.0	0.2	0.0	5.4
10-20	0.0	0.0	0.0	0.5	-4	-0.4	0.0	0.7	0.0	5.3
20-30	0.0	0.0	0.0	1.3	-10	-0.4	0.0	2.1	0.0	10.6
30-40	0.0	0.0	0.0	0.6	-7	-0.1	0.0	3.1	0.0	14.8
40-50	0.0	0.0	0.2	5.5	-74	-0.9	0.0	3.7	-0.2	17.1
50-75	0.0	0.0	0.2	10.0	-77	-0.6	0.0	10.1	-0.1	19.3
75-100	0.1	0.0	0.2	10.5	-126	-0.7	0.0	10.0	-0.1	21.4
100-200	0.1	0.0	0.2	26.7	-225	-0.7	0.0	25.5	-0.2	24.4
200-500	0.2	0.0	0.4	26.6	-780	-1.0	-0.1	17.0	-0.3	27.0
500-1,000	0.3	0.0	0.3	10.2	-1,699	-0.8	0.0	7.5	-0.2	28.3
More than 1,000	0.5	0.0	0.1	7.6	-2,496	-0.2	0.1	20.0	-0.1	33.8
All	0.0	0.0	0.2	100.0	-110	-0.6	0.0	100.0	-0.1	23.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	822	14,711	5.3	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,757	23,051	10.7	4.6	5.3	2.1
30-40	16,074	10.2	36,190	5,357	30,832	14.8	4.9	5.4	3.1
40-50	12,909	8.2	46,615	8,055	38,560	17.3	5.0	5.4	3.7
50-75	22,702	14.4	64,099	12,465	51,634	19.5	12.1	12.8	10.1
75-100	14,431	9.2	90,195	19,425	70,770	21.5	10.9	11.1	10.0
100-200	20,606	13.1	141,257	34,702	106,555	24.6	24.3	23.9	25.5
200-500	5,930	3.8	296,062	80,820	215,243	27.3	14.7	13.9	17.1
500-1,000	1,048	0.7	704,969	201,075	503,895	28.5	6.2	5.8	7.5
More than 1,000	531	0.3	3,114,004	1,053,607	2,060,398	33.8	13.8	11.9	19.9
All	157,348	100.0	76,169	17,826	58,343	23.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 19.5

Proposal: 19.5

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.1	-1	-0.2	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.5	-5	-0.3	0.1	3.0	0.0	9.0
20-30	0.0	0.0	0.1	1.2	-15	-0.4	0.1	6.1	-0.1	14.4
30-40	0.0	0.0	0.0	0.5	-9	-0.1	0.2	7.4	0.0	18.4
40-50	0.1	0.0	0.4	6.3	-153	-1.6	0.0	8.3	-0.3	20.1
50-75	0.1	0.0	0.4	11.4	-190	-1.3	0.2	18.6	-0.3	22.7
75-100	0.2	0.0	0.7	11.6	-473	-2.1	0.0	11.9	-0.5	25.2
100-200	0.4	0.0	1.3	29.3	-1,271	-3.4	-0.2	17.9	-0.9	26.2
200-500	1.0	0.0	2.3	25.8	-4,810	-5.5	-0.3	9.5	-1.6	27.4
500-1,000	1.2	0.0	2.0	8.8	-9,328	-4.2	-0.1	4.3	-1.3	30.3
More than 1,000	1.6	0.1	0.5	4.5	-8,793	-0.8	0.2	11.9	-0.3	36.4
All	0.1	0.0	0.6	100.0	-213	-2.1	0.0	100.0	-0.5	22.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	
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	1,391	13,993	9.0	7.6	8.9	3.0
20-30	11,204	16.3	25,667	3,718	21,949	14.5	9.5	10.6	6.0
30-40	7,555	11.0	36,120	6,658	29,462	18.4	9.0	9.6	7.3
40-50	6,018	8.7	46,555	9,528	37,027	20.5	9.3	9.6	8.3
50-75	8,766	12.7	63,234	14,546	48,688	23.0	18.3	18.3	18.4
75-100	3,599	5.2	89,193	22,933	66,260	25.7	10.6	10.2	11.9
100-200	3,384	4.9	137,406	37,216	100,190	27.1	15.4	14.5	18.2
200-500	787	1.1	300,163	86,955	213,208	29.0	7.8	7.2	9.9
500-1,000	138	0.2	697,814	220,611	477,203	31.6	3.2	2.8	4.4
More than 1,000	75	0.1	2,972,435	1,090,072	1,882,363	36.7	7.3	6.0	11.8
All	68,932	100.0	43,878	10,053	33,825	22.9	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.2	-2	-0.8	0.0	0.0	0.0	5.2
10-20	0.0	0.0	0.0	0.6	-4	-0.7	0.0	0.1	0.0	3.4
20-30	0.0	0.0	0.0	1.9	-9	-0.5	0.0	0.5	0.0	6.9
30-40	0.0	0.0	0.0	1.6	-9	-0.2	0.0	0.9	0.0	10.1
40-50	0.0	0.0	0.0	1.0	-6	-0.1	0.0	1.3	0.0	12.6
50-75	0.0	0.0	0.0	2.1	-5	-0.1	0.0	5.5	0.0	16.1
75-100	0.0	0.0	0.0	3.4	-9	-0.1	0.0	8.6	0.0	19.6
100-200	0.0	0.0	0.0	11.0	-16	-0.1	0.0	29.4	0.0	24.0
200-500	0.1	0.0	0.1	31.1	-151	-0.2	0.0	20.9	-0.1	27.0
500-1,000	0.2	0.0	0.1	19.8	-542	-0.3	0.0	9.2	-0.1	28.0
More than 1,000	0.3	0.0	0.1	26.4	-1,455	-0.1	0.0	23.6	-0.1	33.3
All	0.0	0.0	0.0	100.0	-39	-0.1	0.0	100.0	0.0	24.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	
Less than 10	2,172	3.5	4,766	251	4,515	5.3	0.1	0.2	0.0
10-20	4,097	6.7	16,031	552	15,479	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,798	24,161	6.9	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,662	32,640	10.1	2.1	2.5	0.9
40-50	4,095	6.7	46,760	5,916	40,844	12.7	2.5	2.9	1.3
50-75	9,883	16.1	65,241	10,508	54,734	16.1	8.3	9.3	5.5
75-100	9,149	14.9	90,792	17,815	72,977	19.6	10.7	11.4	8.6
100-200	16,193	26.4	142,545	34,223	108,322	24.0	29.9	30.0	29.3
200-500	4,941	8.1	295,420	79,908	215,512	27.1	18.9	18.2	20.9
500-1,000	876	1.4	706,519	198,277	508,242	28.1	8.0	7.6	9.2
More than 1,000	435	0.7	3,075,014	1,025,157	2,049,857	33.3	17.3	15.3	23.6
All	61,357	100.0	126,020	30,803	95,217	24.4	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.1	0	0.0	0.0	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	0.4	0	0.0	0.0	-2.3	0.0	-4.8
20-30	0.0	0.0	0.0	0.3	0	0.0	0.0	3.8	0.0	5.1
30-40	0.0	0.0	0.0	1.7	-1	0.0	0.0	10.3	0.0	12.5
40-50	0.0	0.0	0.0	2.3	-2	0.0	0.0	11.4	0.0	16.5
50-75	0.0	0.0	0.0	9.3	-7	-0.1	0.0	26.6	0.0	19.6
75-100	0.0	0.0	0.0	15.0	-29	-0.1	0.0	17.0	0.0	22.7
100-200	0.0	0.0	0.1	26.6	-81	-0.2	0.0	17.6	-0.1	25.0
200-500	0.1	0.0	0.2	28.3	-506	-0.7	0.0	6.9	-0.2	25.7
500-1,000	0.1	0.0	0.2	6.7	-748	-0.4	0.0	2.6	-0.1	26.6
More than 1,000	0.4	0.0	0.1	9.1	-2,243	-0.2	0.0	6.7	-0.1	34.1
All	0.0	0.0	0.0	100.0	-11	-0.2	0.0	100.0	0.0	16.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	
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	-740	16,319	-4.8	7.6	9.6	-2.3
20-30	4,757	19.4	25,971	1,316	24,655	5.1	12.1	13.6	3.8
30-40	3,767	15.4	36,157	4,516	31,641	12.5	13.3	13.9	10.3
40-50	2,449	10.0	46,569	7,696	38,873	16.5	11.1	11.1	11.4
50-75	3,559	14.5	63,082	12,367	50,716	19.6	21.9	21.0	26.6
75-100	1,389	5.7	89,214	20,260	68,953	22.7	12.1	11.1	17.0
100-200	877	3.6	132,993	33,272	99,721	25.0	11.4	10.2	17.7
200-500	150	0.6	294,130	75,988	218,142	25.8	4.3	3.8	6.9
500-1,000	24	0.1	686,382	183,071	503,311	26.7	1.6	1.4	2.6
More than 1,000	11	0.0	2,985,055	1,019,602	1,965,454	34.2	3.2	2.5	6.7
All	24,547	100.0	41,760	6,738	35,022	16.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-11.3
10-20	0.0	0.0	0.0	0.1	0	0.0	0.0	-0.7	0.0	-8.2
20-30	0.0	0.0	0.0	0.3	0	0.0	0.0	0.4	0.0	3.2
30-40	0.0	0.0	0.0	1.2	-1	0.0	0.0	1.8	0.0	11.4
40-50	0.0	0.0	0.0	0.9	-1	0.0	0.0	2.6	0.0	15.7
50-75	0.0	0.0	0.0	4.1	-3	0.0	0.0	8.0	0.0	18.4
75-100	0.0	0.0	0.0	11.0	-11	-0.1	0.0	10.1	0.0	21.0
100-200	0.0	0.0	0.0	14.1	-9	0.0	0.0	29.2	0.0	24.4
200-500	0.0	0.0	0.0	30.7	-66	-0.1	0.0	20.2	0.0	27.6
500-1,000	0.1	0.0	0.1	18.2	-246	-0.1	0.0	8.4	0.0	29.7
More than 1,000	0.1	0.0	0.0	18.8	-544	-0.1	0.0	20.1	0.0	34.7
All	0.0	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	23.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	-706	6,958	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,288	17,057	-8.2	1.9	2.7	-0.7
20-30	5,683	11.6	25,918	827	25,091	3.2	3.1	4.0	0.4
30-40	4,891	10.0	36,161	4,128	32,033	11.4	3.8	4.4	1.8
40-50	3,849	7.8	46,701	7,328	39,373	15.7	3.8	4.2	2.6
50-75	7,425	15.1	64,368	11,870	52,498	18.4	10.2	10.9	8.0
75-100	5,841	11.9	90,740	19,102	71,638	21.1	11.3	11.7	10.1
100-200	9,319	19.0	142,137	34,691	107,447	24.4	28.2	27.9	29.2
200-500	2,750	5.6	293,742	81,104	212,638	27.6	17.2	16.3	20.2
500-1,000	441	0.9	705,334	210,012	495,322	29.8	6.6	6.1	8.4
More than 1,000	206	0.4	3,105,769	1,077,968	2,027,801	34.7	13.7	11.7	20.1
All	49,155	100.0	95,419	22,496	72,923	23.6	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. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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 T10-0072**  
**Make 2009 Estate Tax Law Permanent**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.1	0.1	-3	-1.7	0.0	0.1	-0.1	3.1
10-20	0.0	0.0	0.1	0.5	-11	-2.6	0.0	0.6	-0.1	2.7
20-30	0.0	0.0	0.1	1.2	-34	-2.6	0.0	1.5	-0.1	5.0
30-40	0.0	0.0	0.1	0.4	-22	-0.9	0.0	1.6	-0.1	6.7
40-50	0.1	0.0	0.9	6.0	-398	-10.3	-0.1	1.8	-0.9	7.5
50-75	0.2	0.0	0.6	10.5	-356	-4.6	-0.1	7.2	-0.6	11.4
75-100	0.3	0.0	0.9	11.3	-677	-4.9	-0.1	7.4	-0.8	14.9
100-200	0.5	0.0	1.2	27.3	-1,370	-4.6	-0.3	19.1	-1.0	20.2
200-500	0.9	0.0	1.6	26.9	-3,567	-4.5	-0.3	19.2	-1.2	25.1
500-1,000	1.1	0.0	1.1	9.1	-5,567	-2.8	0.0	10.5	-0.8	27.0
More than 1,000	1.5	0.1	0.4	6.5	-7,384	-0.7	0.8	31.0	-0.2	34.0
All	0.2	0.0	0.8	100.0	-490	-3.2	0.0	100.0	-0.7	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2012<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	201	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	432	15,223	2.8	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,310	24,250	5.1	5.6	6.7	1.4
30-40	2,999	9.8	36,054	2,434	33,620	6.8	4.7	5.5	1.6
40-50	2,259	7.4	46,537	3,873	42,664	8.3	4.5	5.2	1.9
50-75	4,405	14.4	64,489	7,688	56,802	11.9	12.3	13.5	7.3
75-100	2,504	8.2	89,136	13,946	75,190	15.7	9.7	10.2	7.5
100-200	2,986	9.8	141,589	29,985	111,605	21.2	18.3	18.0	19.3
200-500	1,128	3.7	304,121	79,745	224,376	26.2	14.8	13.7	19.4
500-1,000	245	0.8	709,954	197,508	512,446	27.8	7.5	6.8	10.5
More than 1,000	132	0.4	3,095,895	1,061,106	2,034,789	34.3	17.7	14.5	30.2
All	30,543	100.0	75,737	15,163	60,574	20.0	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. The proposal would: (a) reduce the top estate tax rate to 45 percent; (b) increase the effective exclusion to \$3.5 million; (c) repeal the state estate tax credit and replace it with a deduction for state estate taxes paid; and (d) repeal the 5 percent surtax.

(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.