

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

Table T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014 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 (%)	Under the Proposal
Less than 10	27.8	67.8	-0.6	-0.1	31	0.6	6.4
10-20	28.1	68.4	-3.9	-2.8	588	3.7	8.9
20-30	33.3	65.8	-2.6	-2.5	622	2.3	12.9
30-40	33.7	66.1	-1.3	-1.2	398	1.1	15.6
40-50	32.4	67.4	-0.7	-0.7	291	0.6	18.1
50-75	41.9	58.0	-0.1	-0.1	26	0.0	19.7
75-100	41.0	59.0	0.2	0.3	-112	-0.1	21.6
100-200	44.7	55.3	1.3	5.8	-1,369	-0.9	23.9
200-500	52.3	47.7	5.7	15.6	-12,485	-4.1	23.3
500-1,000	78.1	21.9	13.4	15.0	-69,590	-9.6	18.7
More than 1,000	93.2	6.8	29.5	70.5	-628,190	-19.8	13.1
All	36.8	62.1	5.3	100.0	-3,298	-4.1	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 23.2

Proposal: 0.0

(1) Calendar year. Baseline is current law. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014 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	27.8	67.8	-0.6	-0.1	31	9.3	0.1	0.2	0.6	6.4
10-20	28.1	68.4	-3.9	-2.8	588	71.0	0.7	1.4	3.7	8.9
20-30	33.3	65.8	-2.6	-2.5	622	22.2	0.9	2.9	2.3	12.9
30-40	33.7	66.1	-1.3	-1.2	398	7.4	0.9	3.7	1.1	15.6
40-50	32.4	67.4	-0.7	-0.7	291	3.5	0.9	4.4	0.6	18.1
50-75	41.9	58.0	-0.1	-0.1	26	0.2	2.0	11.5	0.0	19.7
75-100	41.0	59.0	0.2	0.3	-112	-0.6	1.9	11.5	-0.1	21.6
100-200	44.7	55.3	1.3	5.8	-1,369	-3.8	4.2	30.3	-0.9	23.9
200-500	52.3	47.7	5.7	15.6	-12,485	-15.1	0.5	18.3	-4.1	23.3
500-1,000	78.1	21.9	13.4	15.0	-69,590	-33.9	-1.5	6.1	-9.6	18.7
More than 1,000	93.2	6.8	29.5	70.5	-628,190	-60.2	-10.4	9.7	-19.8	13.1
All	36.8	62.1	5.3	100.0	-3,298	-17.2	0.0	100.0	-4.1	19.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014 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	16,395	10.1	5,731	337	5,395	5.9	0.7	0.9	0.2
10-20	24,950	15.4	15,992	828	15,164	5.2	3.0	3.8	0.7
20-30	21,464	13.3	26,534	2,795	23,738	10.5	4.3	5.1	1.9
30-40	16,563	10.2	37,088	5,401	31,687	14.6	4.7	5.2	2.9
40-50	13,107	8.1	47,849	8,380	39,469	17.5	4.8	5.1	3.5
50-75	22,796	14.1	65,785	12,962	52,823	19.7	11.4	12.0	9.5
75-100	14,829	9.2	92,580	20,142	72,437	21.8	10.4	10.7	9.6
100-200	22,547	13.9	145,308	36,040	109,268	24.8	24.9	24.5	26.1
200-500	6,681	4.1	302,126	82,866	219,260	27.4	15.3	14.6	17.8
500-1,000	1,152	0.7	725,130	205,245	519,885	28.3	6.3	6.0	7.6
More than 1,000	598	0.4	3,175,497	1,043,598	2,131,899	32.9	14.4	12.7	20.1
All	161,771	100.0	81,418	19,228	62,190	23.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 23.2

Proposal: 0.0

(1) Calendar year. Baseline is current law. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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.

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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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014¹
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	28.3	66.2	1.4	0.6	-72	-14.4	0.1	0.8	-1.3	7.5
10-20	33.3	61.7	0.3	0.5	-49	-3.5	0.6	3.4	-0.3	8.4
20-30	40.9	57.6	0.8	1.4	-185	-5.1	1.0	6.6	-0.7	13.1
30-40	37.0	62.6	0.6	0.9	-177	-2.7	1.5	8.3	-0.5	17.3
40-50	31.4	68.3	0.3	0.4	-105	-1.1	1.9	9.7	-0.2	20.5
50-75	49.7	50.2	1.5	4.6	-766	-5.1	3.3	21.4	-1.2	22.0
75-100	43.9	56.0	1.9	3.4	-1,312	-5.6	2.2	14.4	-1.4	24.5
100-200	43.6	56.4	4.7	12.5	-4,846	-12.8	1.7	21.1	-3.4	23.5
200-500	66.3	33.7	15.4	19.2	-33,485	-37.9	-2.3	7.8	-11.0	18.0
500-1,000	84.9	15.1	25.8	12.9	-126,405	-57.4	-2.1	2.4	-17.8	13.2
More than 1,000	94.8	5.2	39.7	43.3	-774,896	-72.5	-7.8	4.1	-25.7	9.7
All	37.9	59.8	5.9	100.0	-2,123	-19.9	0.0	100.0	-4.6	18.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014¹

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	11,785	16.4	5,738	501	5,237	8.7	2.0	2.4	0.8
10-20	15,609	21.8	15,863	1,375	14,488	8.7	7.4	8.8	2.8
20-30	11,803	16.5	26,403	3,641	22,763	13.8	9.3	10.4	5.6
30-40	7,961	11.1	37,030	6,571	30,459	17.8	8.8	9.4	6.8
40-50	6,076	8.5	47,870	9,923	37,947	20.7	8.7	8.9	7.9
50-75	9,192	12.8	65,017	15,051	49,966	23.2	17.9	17.8	18.1
75-100	3,953	5.5	91,214	23,618	67,596	25.9	10.8	10.4	12.2
100-200	3,918	5.5	140,835	37,970	102,865	27.0	16.5	15.6	19.4
200-500	873	1.2	305,307	88,407	216,901	29.0	8.0	7.3	10.1
500-1,000	155	0.2	710,840	220,049	490,791	31.0	3.3	3.0	4.5
More than 1,000	85	0.1	3,020,093	1,068,774	1,951,319	35.4	7.7	6.4	11.9
All	71,749	100.0	46,638	10,683	35,955	22.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014¹
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	32.3	66.1	6.3	0.2	-286	-98.8	0.0	0.0	-5.9	0.1
10-20	26.6	72.6	-4.5	-0.7	720	124.5	0.2	0.3	4.3	7.8
20-30	36.8	63.1	-1.8	-0.5	453	23.7	0.2	0.7	1.7	8.9
30-40	44.3	55.6	0.4	0.2	-138	-3.7	0.2	0.9	-0.4	9.7
40-50	40.7	59.2	-0.2	-0.1	63	1.0	0.3	1.5	0.1	12.8
50-75	40.8	59.2	-0.4	-0.5	224	2.1	1.3	6.0	0.3	16.4
75-100	42.7	57.2	0.1	0.1	-47	-0.3	1.9	9.7	-0.1	19.6
100-200	46.4	53.6	0.8	3.8	-895	-2.5	6.2	35.9	-0.6	23.7
200-500	50.1	49.9	4.1	12.5	-9,047	-11.0	2.3	24.2	-3.0	24.2
500-1,000	77.1	22.9	11.5	14.3	-60,589	-29.8	-1.2	8.1	-8.3	19.6
More than 1,000	93.0	7.0	27.6	70.6	-584,923	-57.5	-11.3	12.6	-18.6	13.8
All	43.2	56.6	6.4	100.0	-6,548	-19.4	0.0	100.0	-4.8	19.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014¹

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,149	3.5	4,856	290	4,566	6.0	0.1	0.2	0.0
10-20	3,779	6.1	16,580	578	16,002	3.5	0.7	1.0	0.1
20-30	4,683	7.6	26,660	1,911	24,749	7.2	1.5	1.8	0.4
30-40	4,384	7.1	37,167	3,742	33,425	10.1	1.9	2.3	0.8
40-50	4,031	6.5	47,976	6,089	41,887	12.7	2.3	2.7	1.2
50-75	9,255	15.0	66,869	10,752	56,117	16.1	7.3	8.2	4.8
75-100	8,936	14.4	93,299	18,304	74,995	19.6	9.9	10.5	7.8
100-200	17,410	28.1	146,871	35,658	111,213	24.3	30.2	30.4	29.7
200-500	5,581	9.0	301,626	82,066	219,561	27.2	19.9	19.2	21.9
500-1,000	957	1.6	728,191	203,336	524,855	27.9	8.2	7.9	9.3
More than 1,000	490	0.8	3,139,514	1,017,628	2,121,887	32.4	18.2	16.3	23.8
All	61,925	100.0	136,599	33,751	102,848	24.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014¹
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	19.9	78.4	-12.8	4.7	893	-188.8	1.0	0.4	13.7	6.4
10-20	12.0	86.6	-14.7	29.2	2,446	-351.5	5.8	3.9	15.3	11.0
20-30	9.5	90.2	-11.5	30.6	2,901	208.1	5.1	8.5	10.9	16.1
30-40	14.9	85.1	-6.8	19.3	2,204	47.2	1.9	11.3	6.0	18.5
40-50	20.1	79.7	-3.9	9.3	1,557	19.4	-0.3	10.7	3.3	20.1
50-75	24.6	75.4	-2.9	13.2	1,525	11.8	-2.3	23.4	2.4	22.2
75-100	22.6	77.3	-3.5	9.1	2,485	11.8	-1.6	16.0	2.7	25.6
100-200	19.8	80.2	-3.9	9.4	3,958	11.4	-1.8	17.2	2.9	28.2
200-500	46.0	54.1	5.0	-4.3	-10,987	-14.0	-2.1	5.0	-3.7	22.6
500-1,000	70.9	29.1	10.6	-3.5	-54,714	-29.6	-1.2	1.6	-7.8	18.5
More than 1,000	90.7	9.3	29.6	-16.8	-588,402	-59.5	-4.4	2.1	-19.8	13.5
All	16.8	82.7	-4.7	100.0	1,732	23.0	0.0	100.0	3.9	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014¹

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,328	9.1	6,522	-473	6,995	-7.3	1.3	1.7	-0.6
10-20	5,290	20.7	15,961	-696	16,657	-4.4	7.4	9.3	-1.9
20-30	4,676	18.3	26,716	1,394	25,322	5.2	10.9	12.4	3.4
30-40	3,883	15.2	37,061	4,667	32,394	12.6	12.6	13.2	9.4
40-50	2,649	10.4	47,582	8,020	39,562	16.9	11.0	11.0	11.0
50-75	3,843	15.0	64,966	12,901	52,065	19.9	21.8	21.0	25.7
75-100	1,615	6.3	91,867	21,009	70,859	22.9	13.0	12.0	17.6
100-200	1,055	4.1	136,677	34,641	102,036	25.3	12.6	11.3	19.0
200-500	174	0.7	299,733	78,590	221,143	26.2	4.6	4.0	7.1
500-1,000	28	0.1	701,148	184,583	516,565	26.3	1.7	1.5	2.7
More than 1,000	13	0.1	2,976,702	988,676	1,988,026	33.2	3.3	2.7	6.5
All	25,605	100.0	44,717	7,528	37,190	16.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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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

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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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014 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	15.5	78.9	-16.4	-7.7	1,136	-169.6	0.3	0.1	18.2	7.5
10-20	7.5	92.1	-19.0	-45.7	3,315	-256.4	1.5	1.0	20.5	12.5
20-30	6.8	93.2	-13.2	-46.5	3,387	355.1	1.6	2.0	12.7	16.3
30-40	12.6	87.4	-7.7	-30.2	2,508	57.8	1.1	2.8	6.8	18.5
40-50	18.2	81.7	-4.6	-17.9	1,848	23.9	0.7	3.2	3.9	20.0
50-75	19.7	80.3	-3.9	-38.4	2,103	16.8	1.6	9.1	3.2	22.2
75-100	21.3	78.7	-3.5	-35.8	2,550	12.7	1.5	10.8	2.7	24.3
100-200	29.9	70.1	-2.4	-64.8	2,630	7.2	3.2	32.7	1.8	26.8
200-500	37.9	62.1	1.1	17.4	-2,263	-2.7	0.1	21.4	-0.8	27.3
500-1,000	72.8	27.2	9.0	55.7	-46,058	-21.4	-1.6	7.0	-6.4	23.4
More than 1,000	92.5	7.5	26.5	313.3	-550,234	-51.7	-10.0	10.0	-17.5	16.4
All	20.1	79.5	1.1	100.0	-815	-3.3	0.0	100.0	-0.8	23.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014 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	2,749	5.5	6,253	-670	6,923	-10.7	0.3	0.5	-0.2
10-20	5,590	11.2	16,191	-1,293	17,484	-8.0	1.8	2.5	-0.6
20-30	5,566	11.2	26,627	954	25,673	3.6	2.9	3.7	0.4
30-40	4,882	9.8	37,104	4,343	32,761	11.7	3.6	4.1	1.7
40-50	3,929	7.9	47,874	7,740	40,134	16.2	3.7	4.1	2.5
50-75	7,405	14.9	66,154	12,549	53,604	19.0	9.6	10.3	7.5
75-100	5,694	11.4	93,283	20,132	73,150	21.6	10.4	10.8	9.3
100-200	9,988	20.1	146,051	36,525	109,526	25.0	28.6	28.2	29.5
200-500	3,118	6.3	300,423	84,114	216,309	28.0	18.3	17.4	21.2
500-1,000	490	1.0	724,847	215,548	509,300	29.7	7.0	6.5	8.6
More than 1,000	231	0.5	3,138,297	1,064,710	2,073,587	33.9	14.2	12.4	19.9
All	49,780	100.0	102,631	24,820	77,812	24.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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 T10-0086
Major Tax Provisions of the Roadmap for America's Future Act of 2010
Baseline: Current Law; Taxpayers all choose the alternative tax system
Distribution of Federal Tax Change by Cash Income Level, 2014¹
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	33.6	58.3	6.8	0.3	-409	-195.1	-0.3	-0.3	-6.6	-3.2
10-20	31.2	62.2	2.0	0.7	-322	-77.2	-0.2	0.4	-2.0	0.6
20-30	53.8	43.9	3.7	1.6	-918	-72.3	-0.3	1.1	-3.5	1.3
30-40	68.2	31.3	5.8	2.1	-2,000	-82.7	-0.8	0.8	-5.4	1.1
40-50	70.6	29.0	6.6	2.0	-2,884	-71.8	-0.3	1.5	-6.0	2.4
50-75	81.5	18.4	7.6	5.7	-4,482	-59.7	1.1	7.4	-6.8	4.6
75-100	86.0	13.9	9.7	6.4	-7,534	-53.3	2.8	10.6	-8.2	7.2
100-200	91.0	9.0	14.5	17.1	-16,791	-56.3	5.3	25.2	-11.5	9.0
200-500	91.8	8.2	20.4	16.8	-46,555	-59.2	3.4	22.0	-15.1	10.5
500-1,000	92.6	7.4	26.0	10.5	-136,995	-67.9	-0.7	9.4	-18.8	8.9
More than 1,000	96.6	3.4	37.8	36.9	-819,693	-76.4	-10.0	21.7	-25.3	7.8
All	62.6	35.0	16.1	100.0	-10,240	-65.5	0.0	100.0	-12.9	6.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2014¹

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 Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,141	6.7	6,199	210	5,989	3.4	0.5	0.6	0.1
10-20	6,773	21.1	16,256	418	15,838	2.6	4.3	5.2	0.6
20-30	5,562	17.3	26,342	1,270	25,072	4.8	5.7	6.8	1.4
30-40	3,452	10.7	36,971	2,418	34,553	6.5	5.0	5.8	1.7
40-50	2,280	7.1	47,737	4,016	43,721	8.4	4.3	4.9	1.8
50-75	4,211	13.1	66,263	7,508	58,755	11.3	10.9	12.1	6.3
75-100	2,785	8.7	91,958	14,127	77,830	15.4	10.0	10.6	7.8
100-200	3,346	10.4	145,447	29,848	115,598	20.5	19.0	18.8	19.9
200-500	1,188	3.7	307,476	78,707	228,768	25.6	14.3	13.2	18.6
500-1,000	253	0.8	728,374	201,823	526,551	27.7	7.2	6.5	10.1
More than 1,000	148	0.5	3,239,966	1,073,622	2,166,344	33.1	18.8	15.7	31.7
All	32,167	100.0	79,440	15,630	63,811	19.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

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