### Table T10-0100

**Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples and the 45 Percent Rate for Families with 3 or More Children**

**Distribution of Federal Tax Change by Cash Income Level, 2011**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate Change (%)</th>
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</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>1.3</td>
<td>0.0</td>
<td>0.1</td>
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<tr>
<td>10-20</td>
<td>3.6</td>
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<td>20-30</td>
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<td>0.2</td>
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<td>40-50</td>
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<td>0.2</td>
<td>23.9</td>
<td>-61</td>
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<td>50-75</td>
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<td>5.1</td>
<td>-8</td>
</tr>
<tr>
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<td>0.0</td>
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<td>0.5</td>
<td>-1</td>
</tr>
<tr>
<td>100-200</td>
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<td>0.0</td>
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<td>0</td>
</tr>
<tr>
<td>200-500</td>
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<td>0.0</td>
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<td>0</td>
</tr>
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<td>0.0</td>
<td>0.0</td>
<td>0</td>
</tr>
<tr>
<td>More than 1,000</td>
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<td>0.0</td>
<td>0.0</td>
<td>0</td>
</tr>
<tr>
<td>All</td>
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<td>0.0</td>
<td>0.0</td>
<td>100.0</td>
<td>-20</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is current policy. 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 increases the threshold at which the EITC begins to phase out for married couples filing jointly to $5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.

(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](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 T10-0100

**Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples**
and the 45 Percent Rate for Families with 3 or More Children

**Distribution of Federal Tax Change by Cash Income Level, 2011**

#### Detail Table

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units 1</th>
<th>Percent Change in After-Tax Income 2</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate 4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Less than 10</td>
<td>1.3</td>
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<td>0.1</td>
<td>2.4</td>
<td>-4</td>
<td>-1.4</td>
</tr>
<tr>
<td>10-20</td>
<td>3.6</td>
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<td>0.1</td>
<td>12.0</td>
<td>-15</td>
<td>-2.1</td>
</tr>
<tr>
<td>20-30</td>
<td>8.3</td>
<td>0.0</td>
<td>0.2</td>
<td>27.0</td>
<td>-42</td>
<td>-1.9</td>
</tr>
<tr>
<td>30-40</td>
<td>10.8</td>
<td>0.0</td>
<td>0.2</td>
<td>28.6</td>
<td>-57</td>
<td>-1.2</td>
</tr>
<tr>
<td>40-50</td>
<td>11.6</td>
<td>0.0</td>
<td>0.2</td>
<td>23.9</td>
<td>-61</td>
<td>-0.9</td>
</tr>
<tr>
<td>50-75</td>
<td>2.0</td>
<td>0.0</td>
<td>0.0</td>
<td>5.1</td>
<td>-8</td>
<td>-0.1</td>
</tr>
<tr>
<td>75-100</td>
<td>0.2</td>
<td>0.0</td>
<td>0.0</td>
<td>0.5</td>
<td>-1</td>
<td>0.0</td>
</tr>
<tr>
<td>100-200</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.2</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>200-500</td>
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<td>0.0</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>500-1,000</td>
<td>0.0</td>
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<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>0.0</td>
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<td>0.0</td>
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<tr>
<td>All</td>
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<td>0.0</td>
<td>0.0</td>
<td>100.0</td>
<td>-20</td>
<td>-0.1</td>
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</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units 3</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden</th>
<th>Average After-Tax Income 4</th>
<th>Average Federal Tax Rate 4</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>19,473</td>
<td>12.5</td>
<td>5,992</td>
<td>274</td>
<td>5,718</td>
<td>4.6</td>
<td>1.1</td>
<td>1.3</td>
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<tr>
<td>10-20</td>
<td>25,675</td>
<td>16.5</td>
<td>15,574</td>
<td>719</td>
<td>14,855</td>
<td>4.6</td>
<td>3.6</td>
<td>4.3</td>
</tr>
<tr>
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<td>13.1</td>
<td>25,575</td>
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<td>23,299</td>
<td>5.2</td>
<td>4.7</td>
<td>5.3</td>
</tr>
<tr>
<td>30-40</td>
<td>35,907</td>
<td>10.3</td>
<td>35,907</td>
<td>4,610</td>
<td>31,297</td>
<td>12.8</td>
<td>5.2</td>
<td>5.7</td>
</tr>
<tr>
<td>40-50</td>
<td>46,113</td>
<td>8.0</td>
<td>46,113</td>
<td>6,991</td>
<td>39,122</td>
<td>13.2</td>
<td>5.1</td>
<td>5.5</td>
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<tr>
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<td>64,251</td>
<td>11,034</td>
<td>53,217</td>
<td>17.2</td>
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<td>12.2</td>
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<td>16,958</td>
<td>72,288</td>
<td>19.0</td>
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<td>145,841</td>
<td>31,472</td>
<td>114,369</td>
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<td>304,880</td>
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<td>13.6</td>
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<tr>
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<td>5.7</td>
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<td>10.0</td>
<td>3,116,878</td>
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<tr>
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<td>14,563</td>
<td>57,104</td>
<td>20.3</td>
<td>100.0</td>
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</tr>
</tbody>
</table>


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Table T10-0100
Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Single Tax Units

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units ³ with Tax Cut</th>
<th>Percent of Tax Units ³ with Tax Increase</th>
<th>Percent Change in After-Tax Income ⁴</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percent of Pre-Tax Income</td>
<td>Share of Post-Tax Income</td>
<td>Share of Pre-Tax Income</td>
<td>Share of Post-Tax Income</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
<td>Change (% Points)</td>
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<td>Less than 10</td>
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<td>0.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>-1</td>
<td>-0.1</td>
</tr>
<tr>
<td>10-20</td>
<td>0.2 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>0.0</td>
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<tr>
<td>20-30</td>
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<td>0.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
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<td>30-40</td>
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<td>0.0 0.0 0.0</td>
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<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>40-50</td>
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<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>0.0</td>
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<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>12.6</td>
<td>0.0</td>
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<td>100-200</td>
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<td>0.0 0.0 0.0</td>
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<td>0.0 0.0 0.0</td>
<td>0.0</td>
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<td>0.0</td>
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<td>More than 1,000</td>
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<td>0.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>10.8</td>
<td>0.0</td>
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<td>0.0 0.0 0.0</td>
<td>100.0 0.0 0.0</td>
<td>0.0 0.0 0.0</td>
<td>0.0</td>
<td>100.0 0.0 0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011 ¹

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 10</td>
<td>13,625</td>
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</tr>
<tr>
<td>10-20</td>
<td>15,494</td>
<td>22.8</td>
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<tr>
<td>20-30</td>
<td>10,467</td>
<td>15.7</td>
</tr>
<tr>
<td>30-40</td>
<td>7,568</td>
<td>11.2</td>
</tr>
<tr>
<td>40-50</td>
<td>5,576</td>
<td>8.2</td>
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<tr>
<td>50-75</td>
<td>7,296</td>
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<td>75-100</td>
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<td>500-1,000</td>
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<td>All</td>
<td>67,885</td>
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</table>

<table>
<thead>
<tr>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Change</th>
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<tbody>
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<td>22,036</td>
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<td>29,731</td>
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<td>46,070</td>
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<td>37,279</td>
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<td>49,949</td>
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<td>67,777</td>
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<td>228,112</td>
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<td>515,091</td>
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<td>2,038,477</td>
<td>2,038,477</td>
<td>100.0 0.0 0.0 0.0 0.0</td>
</tr>
</tbody>
</table>


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http://www.taxpolicycenter.org
### Table T10-0100

**Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples and the 45 Percent Rate for Families with 3 or More Children**

**Distribution of Federal Tax Change by Cash Income Level, 2011**

#### Detail Table - Married Tax Units Filing Jointly

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Less than 10</td>
<td>3.7</td>
<td>0.0</td>
<td>0.3</td>
<td>1.3</td>
<td>-13</td>
<td>-6.8</td>
</tr>
<tr>
<td>10-20</td>
<td>13.3</td>
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### Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011

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<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Number (thousands)</th>
<th>Percent of Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Post-Tax Income</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Total Federal Taxes</th>
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</table>

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

(1) Calendar year. Baseline is current policy. 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 increases the threshold at which the EITC begins to phase out for married couples filing jointly to $5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.

(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 T10-0100
Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples and the 45 Percent Rate for Families with 3 or More Children Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Head of Household Tax Units

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units ²</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁴</th>
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<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Average Federal Tax Burden (Dollars)</td>
<td>Average After-Tax Income (Dollars)</td>
<td>Average Federal Tax Rate</td>
<td>Change (% Points) Under the Proposal</td>
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Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011 ¹

<table>
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<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units ³</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
<th>Percent of Total</th>
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<tr>
<td></td>
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<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
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<td>Percent of Total</td>
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</table>

(1) Calendar year. Baseline is current policy. 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 increases the threshold at which the EITC begins to phase out for married couples filing jointly to $5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.
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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.
## Preliminary Results

**http://www.taxpolicycenter.org**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units 3 With Tax Cut</th>
<th>Percent Change in After-Tax Income 4</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate 5</th>
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<td>With Tax Cut</td>
<td>With Tax Increase</td>
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<td>Dollars</td>
<td>Percent</td>
<td>Change (%)</td>
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<td><strong>0.0</strong></td>
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**Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011 1**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units 3</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income 4 (Dollars)</th>
<th>Average Federal Tax Rate 5</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
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<td>Number (thousands)</td>
<td>Percent of Total</td>
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<td>4,817</td>
<td>9.9</td>
<td>35,746</td>
<td>2,712</td>
<td>33,034</td>
<td>7.6</td>
<td>3.9</td>
<td>4.5</td>
</tr>
<tr>
<td>40-50</td>
<td>3,830</td>
<td>7.8</td>
<td>46,097</td>
<td>5,855</td>
<td>40,511</td>
<td>12.1</td>
<td>4.0</td>
<td>4.4</td>
</tr>
<tr>
<td>50-75</td>
<td>6,853</td>
<td>14.0</td>
<td>64,651</td>
<td>10,086</td>
<td>54,565</td>
<td>15.6</td>
<td>10.0</td>
<td>10.6</td>
</tr>
<tr>
<td>75-100</td>
<td>6,138</td>
<td>12.6</td>
<td>89,548</td>
<td>15,928</td>
<td>73,616</td>
<td>17.8</td>
<td>12.4</td>
<td>12.8</td>
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<tr>
<td>100-200</td>
<td>8,529</td>
<td>17.4</td>
<td>147,403</td>
<td>31,526</td>
<td>115,878</td>
<td>21.4</td>
<td>28.4</td>
<td>27.9</td>
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<td>2,436</td>
<td>5.0</td>
<td>303,499</td>
<td>75,563</td>
<td>227,936</td>
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<td>16.7</td>
<td>15.7</td>
</tr>
<tr>
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<td>405</td>
<td>0.8</td>
<td>744,589</td>
<td>188,520</td>
<td>556,069</td>
<td>26.4</td>
<td>6.6</td>
<td>6.0</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>175</td>
<td>0.4</td>
<td>3,095,878</td>
<td>932,486</td>
<td>2,163,391</td>
<td>30.1</td>
<td>12.3</td>
<td>10.7</td>
</tr>
<tr>
<td><strong>All</strong></td>
<td>48,902</td>
<td>100.0</td>
<td>90,398</td>
<td>18,034</td>
<td>72,364</td>
<td>20.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>


Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current policy. 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 increases the threshold at which the EITC begins to phase out for married couples filing jointly to $5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(3) Average federal tax includes individual and corporate income tax, payroll taxes (Social Security and Medicare), and the estate tax as a percentage of average cash income.
### Table T10-0100

**Extend the $5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples and the 45 Percent Rate for Families with 3 or More Children**

**Distribution of Federal Tax Change by Cash Income Level, 2011**

**Detail Table - Elderly Tax Units**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change with Tax Cut</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>dollars</td>
<td>Average Federal Tax Burden (Dollars)</td>
<td>Percent of Total</td>
<td>Average After-Tax Income</td>
</tr>
<tr>
<td>Less than 10</td>
<td>2.522</td>
<td>8.5</td>
<td>6,528</td>
<td>186</td>
<td>6,342</td>
<td>2.8</td>
</tr>
<tr>
<td>10-20</td>
<td>6,642</td>
<td>22.4</td>
<td>15,553</td>
<td>378</td>
<td>15,175</td>
<td>2.4</td>
</tr>
<tr>
<td>20-30</td>
<td>4,651</td>
<td>15.7</td>
<td>25,360</td>
<td>1,039</td>
<td>24,321</td>
<td>4.1</td>
</tr>
<tr>
<td>30-40</td>
<td>2,959</td>
<td>9.9</td>
<td>35,780</td>
<td>1,930</td>
<td>33,850</td>
<td>5.4</td>
</tr>
<tr>
<td>40-50</td>
<td>2,058</td>
<td>6.9</td>
<td>46,183</td>
<td>2,890</td>
<td>43,293</td>
<td>6.3</td>
</tr>
<tr>
<td>50-75</td>
<td>4,144</td>
<td>14.0</td>
<td>63,809</td>
<td>6,115</td>
<td>57,693</td>
<td>9.6</td>
</tr>
<tr>
<td>75-100</td>
<td>2,348</td>
<td>7.9</td>
<td>88,288</td>
<td>11,516</td>
<td>76,772</td>
<td>13.0</td>
</tr>
<tr>
<td>100-200</td>
<td>2,997</td>
<td>10.0</td>
<td>145,786</td>
<td>25,700</td>
<td>120,086</td>
<td>17.6</td>
</tr>
<tr>
<td>200-500</td>
<td>1,037</td>
<td>3.5</td>
<td>304,965</td>
<td>68,334</td>
<td>236,630</td>
<td>22.4</td>
</tr>
<tr>
<td>500-1,000</td>
<td>229</td>
<td>0.8</td>
<td>697,487</td>
<td>170,591</td>
<td>526,896</td>
<td>24.5</td>
</tr>
<tr>
<td>More than 1,000</td>
<td>108</td>
<td>0.4</td>
<td>3,055,011</td>
<td>919,807</td>
<td>2,135,124</td>
<td>30.1</td>
</tr>
<tr>
<td>All</td>
<td>29,671</td>
<td>100.0</td>
<td>72,264</td>
<td>12,035</td>
<td>60,229</td>
<td>16.7</td>
</tr>
</tbody>
</table>

**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 policy. 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 increases the threshold at which the EITC begins to phase out for married couples filing jointly to $5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.

2. 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.

3. 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.

---

**Baseline Distribution of Income and Federal Taxes by Cash Income Level, 2011**

<table>
<thead>
<tr>
<th>Cash Income Level (thousands of 2009 dollars)</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Number (thousands)</td>
</tr>
<tr>
<td>Less than 10</td>
<td>2,522</td>
<td>8.5</td>
<td>6,528</td>
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<td>60,229</td>
</tr>
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</table>

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

**Note:**

1. Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

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. 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.