

Table T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	16.3	0.0	2.4	24.8	-136	-2.3	2.3
10-20	18.9	0.0	1.4	48.8	-203	-1.3	3.3
20-30	11.2	0.0	0.5	19.8	-104	-0.4	8.5
30-40	3.5	0.0	0.1	3.9	-26	-0.1	12.8
40-50	1.2	0.0	0.0	1.3	-11	0.0	15.2
50-75	0.4	0.0	0.0	0.5	-3	0.0	17.2
75-100	0.1	0.0	0.0	0.1	-1	0.0	19.1
100-200	0.1	0.0	0.0	0.1	-1	0.0	21.7
200-500	0.0	0.0	0.0	0.0	0	0.0	24.5
500-1,000	0.1	0.0	0.0	0.0	0	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	29.5
All	7.2	0.0	0.1	100.0	-69	-0.1	20.3

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

Number of AMT Taxpayers (millions). Baseline: 4.6

Proposal: 4.6

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$10,000 to \$0.

(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 T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	16.3	0.0	2.4	24.8	-136	-49.8	-0.1	0.1	-2.3	2.3
10-20	18.9	0.0	1.4	48.8	-203	-28.3	-0.2	0.6	-1.3	3.3
20-30	11.2	0.0	0.5	19.8	-104	-4.6	-0.1	2.0	-0.4	8.5
30-40	3.5	0.0	0.1	3.9	-26	-0.6	0.0	3.3	-0.1	12.8
40-50	1.2	0.0	0.0	1.3	-11	-0.2	0.0	3.8	0.0	15.2
50-75	0.4	0.0	0.0	0.5	-3	0.0	0.0	10.0	0.0	17.2
75-100	0.1	0.0	0.0	0.1	-1	0.0	0.1	11.1	0.0	19.1
100-200	0.1	0.0	0.0	0.1	-1	0.0	0.1	26.0	0.0	21.7
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	17.3	0.0	24.5
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	18.2	0.0	29.5
All	7.2	0.0	0.1	100.0	-69	-0.5	0.0	100.0	-0.1	20.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	19,473	12.5	5,992	273	5,718	4.6	1.1	1.3	0.2
10-20	25,675	16.5	15,574	719	14,856	4.6	3.6	4.3	0.8
20-30	20,342	13.1	25,575	2,276	23,299	8.9	4.7	5.4	2.0
30-40	16,056	10.3	35,907	4,618	31,289	12.9	5.2	5.7	3.3
40-50	12,370	8.0	46,113	7,007	39,106	15.2	5.1	5.5	3.8
50-75	20,373	13.1	64,251	11,063	53,188	17.2	11.8	12.2	9.9
75-100	14,743	9.5	89,246	17,024	72,222	19.1	11.8	12.0	11.1
100-200	18,513	11.9	145,841	31,662	114,179	21.7	24.3	23.8	25.8
200-500	5,241	3.4	304,480	74,503	229,977	24.5	14.3	13.6	17.2
500-1,000	954	0.6	711,387	180,285	531,103	25.3	6.1	5.7	7.6
More than 1,000	446	0.3	3,116,878	919,562	2,197,316	29.5	12.5	11.1	18.1
All	155,368	100.0	71,667	14,608	57,058	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.6

Proposal: 4.6

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$10,000 to \$0.

(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 T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011 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	4.7	0.0	0.7	41.3	-38	-7.6	-0.1	1.1	-0.6	7.8
10-20	4.0	0.0	0.3	48.0	-39	-2.9	-0.1	3.6	-0.3	8.4
20-30	1.3	0.0	0.0	8.3	-10	-0.3	0.0	6.5	0.0	13.5
30-40	0.3	0.0	0.0	1.9	-3	-0.1	0.0	8.4	0.0	17.3
40-50	0.1	0.0	0.0	0.3	-1	0.0	0.0	8.8	0.0	19.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	17.6	0.0	21.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	23.3
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.3	0.0	23.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	25.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.4	0.0	27.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.8	0.0	33.5
All	2.1	0.0	0.1	100.0	-18	-0.2	0.0	100.0	-0.1	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	
Less than 10	13,625	20.1	5,910	499	5,411	8.4	2.9	3.4	1.2
10-20	15,494	22.8	15,417	1,336	14,081	8.7	8.7	10.0	3.7
20-30	10,657	15.7	25,474	3,439	22,034	13.5	9.9	10.8	6.5
30-40	7,568	11.2	35,938	6,215	29,723	17.3	9.9	10.3	8.4
40-50	5,576	8.2	46,070	8,803	37,267	19.1	9.4	9.5	8.8
50-75	7,296	10.8	63,429	13,504	49,926	21.3	16.9	16.7	17.6
75-100	3,425	5.1	88,382	20,631	67,751	23.3	11.0	10.6	12.6
100-200	2,751	4.1	140,736	33,089	107,647	23.5	14.1	13.6	16.2
200-500	701	1.0	306,169	77,990	228,179	25.5	7.8	7.3	9.7
500-1,000	127	0.2	709,117	193,832	515,284	27.3	3.3	3.0	4.4
More than 1,000	59	0.1	3,064,204	1,025,401	2,038,803	33.5	6.6	5.5	10.8
All	67,885	100.0	40,448	8,268	32,180	20.4	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 T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011 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	13.1	0.0	2.2	10.5	-110	-58.0	0.0	0.0	-2.2	1.6
10-20	20.6	0.0	1.7	44.7	-257	-57.1	-0.1	0.1	-1.6	1.2
20-30	15.0	0.0	0.6	29.0	-151	-12.9	-0.1	0.3	-0.6	4.0
30-40	5.3	0.0	0.1	8.2	-47	-1.7	0.0	0.8	-0.1	7.4
40-50	2.2	0.0	0.1	3.1	-19	-0.4	0.0	1.3	0.0	10.3
50-75	0.5	0.0	0.0	1.5	-4	0.0	0.0	5.7	0.0	14.1
75-100	0.1	0.0	0.0	0.4	-1	0.0	0.0	10.0	0.0	17.4
100-200	0.1	0.0	0.0	0.3	0	0.0	0.1	30.4	0.0	21.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	24.4
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	25.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	28.8
All	4.0	0.0	0.0	100.0	-42	-0.2	0.0	100.0	0.0	21.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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	
Less than 10	2,449	4.0	5,126	190	4,936	3.7	0.2	0.2	0.0
10-20	4,462	7.3	15,983	450	15,532	2.8	1.0	1.2	0.1
20-30	4,928	8.1	25,734	1,166	24,568	4.5	1.7	2.1	0.4
30-40	4,438	7.3	36,076	2,733	33,343	7.6	2.2	2.6	0.8
40-50	4,139	6.8	46,216	4,798	41,417	10.4	2.6	3.0	1.3
50-75	9,641	15.9	65,170	9,160	56,010	14.1	8.6	9.4	5.7
75-100	9,818	16.2	89,778	15,650	74,128	17.4	12.1	12.7	10.0
100-200	14,926	24.6	147,281	31,432	115,849	21.3	30.2	30.2	30.4
200-500	4,378	7.2	304,202	74,063	230,139	24.4	18.3	17.6	21.0
500-1,000	795	1.3	712,174	178,253	533,922	25.0	7.8	7.4	9.2
More than 1,000	368	0.6	3,053,140	880,513	2,172,627	28.8	15.5	14.0	21.0
All	60,792	100.0	119,608	25,404	94,204	21.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$10,000 to \$0.

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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 T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011 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	68.7	0.0	7.6	27.1	-579	90.1	-1.8	-3.5	-8.3	-17.5
10-20	61.0	0.0	3.8	50.4	-638	69.0	-3.3	-7.6	-4.1	-10.0
20-30	31.8	0.0	1.1	18.5	-286	-51.7	-1.0	1.1	-1.1	1.0
30-40	8.2	0.0	0.2	2.7	-51	-1.5	0.5	10.9	-0.1	9.4
40-50	2.4	0.0	0.1	0.8	-24	-0.4	0.7	13.2	-0.1	13.8
50-75	1.2	0.0	0.0	0.3	-6	-0.1	1.6	28.6	0.0	17.2
75-100	0.1	0.0	0.0	0.0	-1	0.0	1.1	19.7	0.0	19.8
100-200	0.2	0.0	0.0	0.0	-3	0.0	1.1	19.4	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.4	7.5	0.0	23.3
500-1,000	0.9	0.0	0.0	0.0	-6	0.0	0.2	3.1	0.0	23.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.4	7.5	0.0	30.0
All	30.3	0.0	0.9	100.0	-283	-5.8	0.0	100.0	-0.7	12.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Post- Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	3,209	13.3	6,999	-643	7,641	-9.2	2.4	3.0	-1.7
10-20	5,408	22.4	15,686	-924	16,611	-5.9	9.1	11.1	-4.2
20-30	4,419	18.3	25,635	553	25,082	2.2	12.2	13.7	2.1
30-40	3,670	15.2	35,569	3,376	32,193	9.5	14.1	14.6	10.4
40-50	2,322	9.6	46,068	6,372	39,695	13.8	11.5	11.4	12.5
50-75	2,941	12.2	63,194	10,866	52,328	17.2	20.0	19.0	26.9
75-100	1,267	5.2	87,790	17,380	70,410	19.8	12.0	11.0	18.6
100-200	710	2.9	135,920	30,477	105,443	22.4	10.4	9.3	18.3
200-500	119	0.5	304,528	70,992	233,536	23.3	3.9	3.4	7.1
500-1,000	21	0.1	686,300	163,691	522,609	23.9	1.6	1.4	3.0
More than 1,000	9	0.0	3,051,458	914,734	2,136,724	30.0	3.0	2.4	7.1
All	24,178	100.0	38,406	4,906	33,500	12.8	100.0	100.0	100.0

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	68.9	0.0	7.7	22.6	-575	66.1	-0.3	-0.6	-8.7	-21.8
10-20	70.3	0.0	4.5	49.5	-772	52.2	-0.6	-1.6	-4.9	-14.2
20-30	39.5	0.0	1.4	20.9	-371	208.2	-0.2	-0.3	-1.4	-2.1
30-40	11.2	0.0	0.3	4.2	-85	-3.1	0.0	1.5	-0.2	7.4
40-50	3.8	0.0	0.1	1.4	-35	-0.6	0.0	2.4	-0.1	12.1
50-75	1.1	0.0	0.0	0.6	-8	-0.1	0.1	7.9	0.0	15.6
75-100	0.2	0.0	0.0	0.1	-2	0.0	0.1	11.2	0.0	17.9
100-200	0.1	0.0	0.0	0.1	-1	0.0	0.3	30.9	0.0	21.5
200-500	0.1	0.0	0.0	0.0	0	0.0	0.2	21.1	0.0	25.0
500-1,000	0.3	0.0	0.0	0.0	-1	0.0	0.1	8.7	0.0	26.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.2	18.7	0.0	30.1
All	20.5	0.0	0.3	100.0	-198	-1.1	0.0	100.0	-0.2	19.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income 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	3,805	7.8	6,625	-870	7,495	-13.1	0.6	0.8	-0.4
10-20	6,209	12.7	15,826	-1,481	17,307	-9.4	2.2	3.0	-1.0
20-30	5,470	11.2	25,668	-178	25,846	-0.7	3.2	4.0	-0.1
30-40	4,817	9.9	35,746	2,720	33,026	7.6	3.9	4.5	1.5
40-50	3,830	7.8	46,097	5,608	40,488	12.2	4.0	4.4	2.4
50-75	6,853	14.0	64,651	10,108	54,543	15.6	10.0	10.6	7.8
75-100	6,138	12.6	89,544	15,996	73,548	17.9	12.4	12.8	11.1
100-200	8,529	17.4	147,403	31,752	115,651	21.5	28.4	27.9	30.6
200-500	2,436	5.0	303,499	75,900	227,599	25.0	16.7	15.7	20.9
500-1,000	405	0.8	714,589	188,822	525,767	26.4	6.6	6.0	8.6
More than 1,000	175	0.4	3,095,878	932,763	2,163,114	30.1	12.3	10.7	18.5
All	48,902	100.0	90,398	18,107	72,291	20.0	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 policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$10,000 to \$0.

(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 T10-0114
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	0.0	0.2	29.7	-14	-7.3	0.0	0.1	-0.2	2.6
10-20	0.7	0.0	0.0	30.5	-5	-1.4	0.0	0.7	0.0	2.4
20-30	0.7	0.0	0.0	15.8	-4	-0.4	0.0	1.4	0.0	4.1
30-40	0.4	0.0	0.0	9.9	-4	-0.2	0.0	1.6	0.0	5.4
40-50	0.5	0.0	0.0	8.5	-5	-0.2	0.0	1.7	0.0	6.3
50-75	0.2	0.0	0.0	4.0	-1	0.0	0.0	7.1	0.0	9.6
75-100	0.1	0.0	0.0	1.0	0	0.0	0.0	7.6	0.0	13.1
100-200	0.0	0.0	0.0	0.6	0	0.0	0.0	21.3	0.0	17.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	19.9	0.0	22.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	24.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.7	0.0	30.1
All	0.5	0.0	0.0	100.0	-4	0.0	0.0	100.0	0.0	16.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income 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	2,522	8.5	6,528	186	6,342	2.8	0.8	0.9	0.1
10-20	6,642	22.4	15,553	377	15,175	2.4	4.8	5.6	0.7
20-30	4,651	15.7	25,360	1,040	24,321	4.1	5.5	6.3	1.4
30-40	2,939	9.9	35,780	1,931	33,849	5.4	4.9	5.6	1.6
40-50	2,058	6.9	46,183	2,890	43,293	6.3	4.4	5.0	1.7
50-75	4,144	14.0	63,809	6,117	57,691	9.6	12.3	13.4	7.1
75-100	2,348	7.9	88,288	11,530	76,758	13.1	9.7	10.1	7.6
100-200	2,957	10.0	145,786	25,720	120,066	17.6	20.1	19.9	21.3
200-500	1,037	3.5	304,965	68,329	236,636	22.4	14.8	13.7	19.8
500-1,000	229	0.8	697,487	170,493	526,994	24.4	7.5	6.8	10.9
More than 1,000	108	0.4	3,055,011	919,716	2,135,295	30.1	15.3	12.9	27.7
All	29,671	100.0	72,264	12,037	60,227	16.7	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 policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$10,000 to \$0.

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(4) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.