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**Table T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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>	9.1	11.1	-0.1	0.4	3	0.1	5.8
<b>10-20</b>	36.6	19.8	0.7	-22.7	-105	-0.7	3.7
<b>20-30</b>	61.5	19.2	1.3	-60.8	-326	-1.2	7.3
<b>30-40</b>	71.9	19.0	1.4	-64.8	-450	-1.2	11.2
<b>40-50</b>	69.8	24.9	1.2	-57.3	-502	-1.1	14.3
<b>50-75</b>	72.6	24.9	1.2	-124.6	-628	-1.0	16.6
<b>75-100</b>	58.4	40.8	0.4	-38.5	-298	-0.3	18.7
<b>100-200</b>	47.6	52.2	-0.3	62.4	318	0.2	21.9
<b>200-500</b>	26.6	73.4	-1.1	144.3	2,482	0.8	25.2
<b>500-1,000</b>	28.0	72.0	-0.7	40.4	4,026	0.6	25.8
<b>More than 1,000</b>	12.9	87.1	-1.9	221.3	42,501	1.3	29.9
<b>All</b>	51.4	29.1	-0.1	100.0	71	0.1	20.8

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 0.0

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	9.1	11.1	-0.1	0.4	3	0.9	0.0	0.2	0.1	5.8
10-20	36.6	19.8	0.7	-22.7	-105	-15.0	-0.1	0.5	-0.7	3.7
20-30	61.5	19.2	1.3	-60.8	-326	-14.4	-0.3	1.5	-1.2	7.3
30-40	71.9	19.0	1.4	-64.8	-450	-9.8	-0.3	2.5	-1.2	11.2
40-50	69.8	24.9	1.2	-57.3	-502	-6.9	-0.3	3.3	-1.1	14.3
50-75	72.6	24.9	1.2	-124.6	-628	-5.5	-0.6	9.1	-1.0	16.6
75-100	58.4	40.8	0.4	-38.5	-298	-1.7	-0.2	9.4	-0.3	18.7
100-200	47.6	52.2	-0.3	62.4	318	1.0	0.2	26.2	0.2	21.9
200-500	26.6	73.4	-1.1	144.3	2,482	3.4	0.5	18.5	0.8	25.2
500-1,000	28.0	72.0	-0.7	40.4	4,026	2.2	0.1	7.9	0.6	25.8
More than 1,000	12.9	87.1	-1.9	221.3	42,501	4.7	0.9	20.7	1.3	29.9
All	51.4	29.1	-0.1	100.0	71	0.4	0.0	100.0	0.1	20.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	16,395	10.1	5,731	331	5,400	5.8	0.7	0.9	0.2
10-20	24,950	15.4	15,992	698	15,294	4.4	3.0	3.7	0.6
20-30	21,464	13.3	26,534	2,269	24,265	8.6	4.3	5.0	1.8
30-40	16,563	10.2	37,088	4,588	32,499	12.4	4.7	5.2	2.8
40-50	13,107	8.1	47,849	7,328	40,520	15.3	4.8	5.1	3.5
50-75	22,796	14.1	65,785	11,522	54,263	17.5	11.4	11.8	9.6
75-100	14,829	9.2	92,580	17,642	74,937	19.1	10.4	10.6	9.6
100-200	22,547	13.9	145,308	31,545	113,764	21.7	24.9	24.6	26.1
200-500	6,681	4.1	302,126	73,499	228,627	24.3	15.3	14.6	18.0
500-1,000	1,152	0.7	725,130	182,745	542,385	25.2	6.3	6.0	7.7
More than 1,000	598	0.4	3,175,497	906,327	2,269,170	28.5	14.4	13.0	19.9
All	161,771	100.0	81,418	16,855	64,563	20.7	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 0.0

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	8.0	12.8	-0.1	1.4	4	0.8	0.0	0.9	0.1	8.8
10-20	48.8	8.3	1.1	-80.7	-165	-13.2	-0.4	2.5	-1.0	6.9
20-30	73.1	6.4	2.0	-169.8	-460	-14.0	-0.8	4.8	-1.7	10.7
30-40	77.0	16.7	1.3	-103.6	-417	-6.9	-0.5	6.5	-1.1	15.2
40-50	63.5	35.1	0.8	-58.9	-310	-3.4	-0.3	7.7	-0.7	18.5
50-75	67.8	31.5	1.0	-141.1	-491	-3.5	-0.7	17.8	-0.8	20.7
75-100	46.3	52.8	-0.2	18.2	147	0.7	0.0	12.3	0.2	23.7
100-200	19.8	79.9	-2.4	309.5	2,528	7.4	1.3	20.6	1.8	26.0
200-500	13.7	86.2	-2.4	149.9	5,499	7.2	0.7	10.3	1.8	26.8
500-1,000	15.3	84.7	-1.9	47.8	9,864	5.2	0.2	4.4	1.4	27.9
More than 1,000	8.8	91.2	-2.3	127.3	47,865	5.1	0.5	12.1	1.6	32.6
All	50.5	22.5	-0.1	100.0	45	0.5	0.0	100.0	0.1	20.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	Percent of Total
Less than 10	11,785	16.4	5,738	499	5,238	8.7	2.0	2.3	0.9
10-20	15,609	21.8	15,863	1,253	14,611	7.9	7.4	8.6	2.8
20-30	11,803	16.5	26,403	3,285	23,119	12.4	9.3	10.3	5.6
30-40	7,961	11.1	37,030	6,052	30,979	16.3	8.8	9.3	7.0
40-50	6,076	8.5	47,870	9,149	38,721	19.1	8.7	8.9	8.1
50-75	9,192	12.8	65,017	13,957	51,060	21.5	17.9	17.7	18.6
75-100	3,953	5.5	91,214	21,431	69,784	23.5	10.8	10.4	12.3
100-200	3,918	5.5	140,835	34,030	106,805	24.2	16.5	15.8	19.3
200-500	873	1.2	305,307	76,414	228,893	25.0	8.0	7.5	9.7
500-1,000	155	0.2	710,840	188,500	522,340	26.5	3.3	3.1	4.2
More than 1,000	85	0.1	3,020,093	937,228	2,082,865	31.0	7.7	6.7	11.6
All	71,749	100.0	46,638	9,628	37,010	20.6	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	15.4	5.7	0.0	0.0	1	0.5	0.0	0.0	0.0	5.5
10-20	15.4	28.1	0.0	0.2	6	1.3	0.0	0.1	0.0	2.8
20-30	42.7	27.9	0.4	-3.1	-97	-7.6	0.0	0.3	-0.4	4.4
30-40	60.2	20.2	1.1	-11.7	-392	-14.4	-0.1	0.6	-1.1	6.3
40-50	73.1	13.7	1.6	-18.8	-686	-14.1	-0.2	0.9	-1.4	8.7
50-75	81.3	14.1	1.6	-56.2	-894	-9.8	-0.5	4.2	-1.3	12.4
75-100	63.4	35.9	0.6	-27.8	-458	-2.9	-0.3	7.4	-0.5	16.3
100-200	53.2	46.6	0.1	-19.1	-161	-0.5	-0.4	29.2	-0.1	21.0
200-500	27.8	72.2	-0.9	79.9	2,107	2.9	0.5	22.9	0.7	24.9
500-1,000	30.1	69.9	-0.6	20.2	3,113	1.7	0.1	9.7	0.4	25.5
More than 1,000	13.6	86.4	-1.8	136.3	40,976	4.7	0.9	24.6	1.3	29.4
All	53.2	35.1	-0.2	100.0	238	0.8	0.0	100.0	0.2	21.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	Percent of Total
Less than 10	2,149	3.5	4,856	265	4,591	5.5	0.1	0.2	0.0
10-20	3,779	6.1	16,580	458	16,122	2.8	0.7	0.9	0.1
20-30	4,683	7.6	26,660	1,266	25,394	4.8	1.5	1.8	0.3
30-40	4,384	7.1	37,167	2,723	34,444	7.3	1.9	2.3	0.7
40-50	4,031	6.5	47,976	4,851	43,124	10.1	2.3	2.6	1.1
50-75	9,255	15.0	66,869	9,160	57,709	13.7	7.3	8.0	4.7
75-100	8,936	14.4	93,299	15,656	77,643	16.8	9.9	10.5	7.7
100-200	17,410	28.1	146,871	30,955	115,916	21.1	30.2	30.4	29.6
200-500	5,581	9.0	301,626	73,020	228,606	24.2	19.9	19.2	22.4
500-1,000	957	1.6	728,191	182,187	546,004	25.0	8.2	7.9	9.6
More than 1,000	490	0.8	3,139,514	881,875	2,257,639	28.1	18.2	16.7	23.7
All	61,925	100.0	136,599	29,382	107,217	21.5	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	8.5	7.9	0.0	0.0	0	0.1	0.0	-0.7	0.0	-7.4
10-20	13.6	48.9	0.0	-0.5	6	-0.8	-0.1	-2.9	0.0	-5.3
20-30	48.9	43.5	0.7	13.1	-192	-34.2	-0.5	1.1	-0.7	1.4
30-40	74.1	22.2	1.7	33.1	-583	-16.8	-1.1	7.2	-1.6	7.8
40-50	81.2	16.2	1.7	27.0	-695	-10.5	-0.7	10.1	-1.5	12.5
50-75	65.7	32.5	0.7	21.4	-380	-3.4	0.2	26.5	-0.6	16.5
75-100	63.8	34.5	0.9	14.8	-624	-3.4	0.2	18.7	-0.7	19.5
100-200	60.7	39.1	0.1	2.0	-128	-0.4	0.8	21.3	-0.1	22.9
200-500	47.8	52.2	-0.2	-1.1	422	0.6	0.4	8.1	0.1	24.2
500-1,000	20.6	78.5	-1.1	-2.4	5,812	3.5	0.2	3.1	0.8	24.5
More than 1,000	10.2	89.6	-1.9	-7.4	39,700	4.6	0.6	7.4	1.3	30.3
All	49.0	33.0	0.7	100.0	-267	-4.2	0.0	100.0	-0.6	13.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	Percent of Total
Less than 10	2,328	9.1	6,522	-479	7,001	-7.4	1.3	1.7	-0.7
10-20	5,290	20.7	15,961	-847	16,808	-5.3	7.4	9.1	-2.8
20-30	4,676	18.3	26,716	562	26,154	2.1	10.9	12.4	1.6
30-40	3,883	15.2	37,061	3,479	33,582	9.4	12.6	13.3	8.3
40-50	2,649	10.4	47,582	6,631	40,951	13.9	11.0	11.0	10.8
50-75	3,843	15.0	64,966	11,082	53,883	17.1	21.8	21.1	26.3
75-100	1,615	6.3	91,867	18,576	73,291	20.2	13.0	12.1	18.5
100-200	1,055	4.1	136,677	31,418	105,259	23.0	12.6	11.3	20.4
200-500	174	0.7	299,733	71,956	227,777	24.0	4.6	4.0	7.7
500-1,000	28	0.1	701,148	165,659	535,490	23.6	1.7	1.6	2.9
More than 1,000	13	0.1	2,976,702	863,282	2,113,420	29.0	3.3	2.7	6.8
All	25,605	100.0	44,717	6,332	38,385	14.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	8.1	4.8	0.0	0.0	-1	0.1	0.0	-0.2	0.0	-11.1
10-20	8.7	61.3	-0.1	0.9	16	-1.0	0.0	-0.8	0.1	-9.2
20-30	36.6	56.5	0.3	-4.8	-87	73.9	-0.1	-0.1	-0.3	-0.8
30-40	65.7	31.9	1.2	-19.6	-408	-14.4	-0.2	1.1	-1.1	6.5
40-50	75.0	22.0	1.5	-24.4	-631	-10.5	-0.3	2.0	-1.3	11.2
50-75	71.9	26.1	1.1	-44.2	-606	-5.9	-0.5	6.8	-0.9	14.7
75-100	54.6	44.7	0.2	-10.1	-179	-1.1	-0.2	8.9	-0.2	17.8
100-200	44.9	55.0	-0.3	36.6	372	1.2	0.1	29.6	0.3	21.6
200-500	27.8	72.2	-0.9	60.4	1,968	2.6	0.4	22.6	0.7	25.6
500-1,000	29.4	70.6	-0.6	14.9	3,088	1.6	0.1	9.1	0.4	27.1
More than 1,000	9.6	90.4	-1.8	90.3	39,703	4.3	0.7	20.9	1.3	30.7
All	46.0	44.1	-0.3	100.0	204	1.0	0.0	100.0	0.2	20.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	2,749	5.5	6,253	-690	6,943	-11.0	0.3	0.5	-0.2
10-20	5,590	11.2	16,191	-1,498	17,689	-9.3	1.8	2.4	-0.8
20-30	5,566	11.2	26,627	-118	26,745	-0.4	2.9	3.7	-0.1
30-40	4,882	9.8	37,104	2,834	34,270	7.6	3.6	4.1	1.3
40-50	3,929	7.9	47,874	5,982	41,892	12.5	3.7	4.1	2.2
50-75	7,405	14.9	66,154	10,355	55,799	15.7	9.6	10.2	7.3
75-100	5,694	11.4	93,283	16,813	76,470	18.0	10.4	10.7	9.1
100-200	9,988	20.1	146,051	31,166	114,885	21.3	28.6	28.3	29.6
200-500	3,118	6.3	300,423	74,986	225,437	25.0	18.3	17.3	22.2
500-1,000	490	1.0	724,847	193,526	531,321	26.7	7.0	6.4	9.0
More than 1,000	231	0.5	3,138,297	923,742	2,214,555	29.4	14.2	12.6	20.3
All	49,780	100.0	102,631	21,162	81,469	20.6	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 policy. Proposal includes individual, corporate, and payroll tax provisions.

(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 T10-0118**  
**Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <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	22.9	0.9	0.0	0.1	-1	-0.5	0.0	0.1	0.0	3.3
10-20	25.9	2.2	0.3	8.1	-48	-13.3	-0.1	0.5	-0.3	1.9
20-30	53.9	2.2	0.8	27.0	-197	-18.2	-0.3	1.2	-0.8	3.4
30-40	69.3	2.8	1.1	33.4	-392	-19.5	-0.3	1.3	-1.1	4.4
40-50	74.4	7.4	1.0	26.2	-465	-15.0	-0.2	1.4	-1.0	5.5
50-75	83.2	9.7	1.5	95.8	-922	-14.7	-0.9	5.4	-1.4	8.1
75-100	80.3	18.1	1.3	71.9	-1,046	-9.1	-0.6	7.0	-1.1	11.4
100-200	66.8	32.8	0.8	81.1	-982	-4.0	-0.6	18.9	-0.7	16.4
200-500	40.7	59.3	-0.5	-35.9	1,224	1.9	0.5	18.9	0.4	21.7
500-1,000	30.0	70.0	-0.8	-26.0	4,168	2.4	0.4	10.7	0.6	24.5
More than 1,000	14.5	85.5	-2.2	-181.6	49,639	5.3	2.1	34.6	1.5	30.3
All	55.6	11.1	0.2	100.0	-126	-1.0	0.0	100.0	-0.2	16.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <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	2,141	6.7	6,199	206	5,993	3.3	0.5	0.6	0.1
10-20	6,773	21.1	16,256	364	15,892	2.2	4.3	5.1	0.6
20-30	5,562	17.3	26,342	1,079	25,264	4.1	5.7	6.6	1.4
30-40	3,452	10.7	36,971	2,010	34,961	5.4	5.0	5.7	1.6
40-50	2,280	7.1	47,737	3,108	44,630	6.5	4.3	4.8	1.7
50-75	4,211	13.1	66,263	6,282	59,981	9.5	10.9	11.9	6.2
75-100	2,785	8.7	91,958	11,537	80,421	12.6	10.0	10.5	7.6
100-200	3,346	10.4	145,447	24,766	120,681	17.0	19.0	19.0	19.5
200-500	1,188	3.7	307,476	65,557	241,918	21.3	14.3	13.5	18.3
500-1,000	253	0.8	728,374	174,029	554,345	23.9	7.2	6.6	10.4
More than 1,000	148	0.5	3,239,966	931,314	2,308,652	28.7	18.8	16.1	32.5
All	32,167	100.0	79,440	13,202	66,238	16.6	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 policy. Proposal includes individual, corporate, and payroll tax provisions.

(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.