

**Table T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	0.4	0.0	0.0	0.0	-1	0.0	5.4
<b>10-20</b>	4.1	0.0	0.1	0.6	-7	-0.1	4.9
<b>20-30</b>	14.6	0.0	0.2	3.7	-53	-0.2	9.7
<b>30-40</b>	18.2	0.0	0.2	3.8	-72	-0.2	13.8
<b>40-50</b>	21.7	0.0	0.2	3.3	-77	-0.2	16.3
<b>50-75</b>	28.2	0.0	0.2	6.2	-83	-0.1	18.3
<b>75-100</b>	37.5	0.0	0.3	10.3	-217	-0.2	19.9
<b>100-200</b>	71.0	0.0	0.8	55.4	-817	-0.6	22.3
<b>200-500</b>	58.9	0.0	0.3	12.8	-654	-0.2	25.3
<b>500-1,000</b>	61.3	0.0	0.1	2.5	-724	-0.1	27.8
<b>More than 1,000</b>	70.6	0.0	0.0	1.5	-847	0.0	33.7
<b>All</b>	25.9	0.0	0.3	100.0	-193	-0.3	22.0

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

Number of AMT Taxpayers (millions). Baseline: 2.9

Proposal: 3.7

\*\* This table is part of a series of tables showing the distributional effects of moving incrementally from current law to current policy. For definitions and further information, see "Related Tables: Moving Incrementally from Current Law to Current Policy" at

<http://taxpolicycenter.org/numbers/displayatab.cfm?template=simulation&SimID=366>

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets.

Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.4	0.0	0.0	0.0	-1	-0.2	0.0	0.2	0.0	5.4
10-20	4.1	0.0	0.1	0.6	-7	-1.0	0.0	0.7	-0.1	4.9
20-30	14.6	0.0	0.2	3.7	-53	-2.1	0.0	2.0	-0.2	9.7
30-40	18.2	0.0	0.2	3.8	-72	-1.4	0.0	3.0	-0.2	13.8
40-50	21.7	0.0	0.2	3.3	-77	-1.0	0.0	3.7	-0.2	16.3
50-75	28.2	0.0	0.2	6.2	-83	-0.7	0.0	10.1	-0.1	18.3
75-100	37.5	0.0	0.3	10.3	-217	-1.2	0.0	9.8	-0.2	19.9
100-200	71.0	0.0	0.8	55.4	-817	-2.5	-0.4	24.6	-0.6	22.3
200-500	58.9	0.0	0.3	12.8	-654	-0.9	0.1	16.9	-0.2	25.3
500-1,000	61.3	0.0	0.1	2.5	-724	-0.4	0.1	7.8	-0.1	27.8
More than 1,000	70.6	0.0	0.0	1.5	-847	-0.1	0.2	21.1	0.0	33.7
All	25.9	0.0	0.3	100.0	-193	-1.1	0.0	100.0	-0.3	22.0

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	16,958	10.8	5,723	309	5,414	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	763	14,771	4.9	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,565	23,243	9.9	4.6	5.3	2.0
30-40	16,074	10.2	36,190	5,062	31,128	14.0	4.9	5.4	3.1
40-50	12,909	8.2	46,615	7,655	38,960	16.4	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,782	52,317	18.4	12.1	12.8	10.0
75-100	14,431	9.2	90,195	18,206	71,989	20.2	10.9	11.2	9.8
100-200	20,606	13.1	141,257	32,311	108,945	22.9	24.3	24.1	24.9
200-500	5,930	3.8	296,062	75,643	220,419	25.6	14.7	14.0	16.8
500-1,000	1,048	0.7	704,969	196,730	508,240	27.9	6.2	5.7	7.7
More than 1,000	531	0.3	3,114,004	1,049,495	2,064,509	33.7	13.8	11.8	20.9
All	157,348	100.0	76,169	16,966	59,202	22.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 2.9

Proposal: 3.7

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets. Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	1.2	0	0.0	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	-3.0	0	0.0	0.0	2.9	0.0	8.5
20-30	0.0	0.0	0.0	-5.3	0	0.0	0.0	5.8	0.0	13.5
30-40	0.0	0.0	0.0	6.5	0	0.0	0.0	7.2	0.0	17.6
40-50	0.0	0.0	0.0	0.3	0	0.0	0.0	8.3	0.0	19.8
50-75	0.0	0.0	0.0	-5.0	0	0.0	0.0	18.4	0.0	22.1
75-100	0.0	0.0	0.0	8.8	0	0.0	0.0	11.8	0.0	24.4
100-200	0.0	0.0	0.0	15.0	0	0.0	0.0	17.9	0.0	25.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	27.9
500-1,000	0.0	0.0	0.0	-1.3	0	0.0	0.0	4.5	0.0	31.2
More than 1,000	0.0	0.0	0.0	2.5	0	0.0	0.0	12.2	0.0	36.6
All	0.0	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	22.0

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,301	14,083	8.5	7.6	8.9	2.9
20-30	11,204	16.3	25,667	3,460	22,208	13.5	9.5	10.5	5.8
30-40	7,555	11.0	36,120	6,356	29,764	17.6	9.0	9.5	7.2
40-50	6,018	8.7	46,555	9,204	37,351	19.8	9.3	9.5	8.3
50-75	8,766	12.7	63,234	13,948	49,286	22.1	18.3	18.3	18.4
75-100	3,599	5.2	89,193	21,755	67,439	24.4	10.6	10.3	11.8
100-200	3,384	4.9	137,406	35,106	102,300	25.6	15.4	14.7	17.9
200-500	787	1.1	300,163	83,874	216,289	27.9	7.8	7.2	9.9
500-1,000	138	0.2	697,814	218,009	479,804	31.2	3.2	2.8	4.5
More than 1,000	75	0.1	2,972,435	1,087,577	1,884,858	36.6	7.3	6.0	12.2
All	68,932	100.0	43,878	9,646	34,232	22.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets. Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	2.6	0.0	0.1	0.0	-5	-2.0	0.0	0.0	-0.1	5.2
10-20	19.0	0.0	0.2	0.5	-38	-6.9	0.0	0.1	-0.2	3.2
20-30	57.9	0.0	0.9	3.6	-222	-13.0	-0.1	0.4	-0.9	5.8
30-40	60.9	0.0	0.8	3.8	-255	-7.4	-0.1	0.8	-0.7	8.8
40-50	62.5	0.0	0.5	3.1	-223	-4.0	0.0	1.2	-0.5	11.4
50-75	60.7	0.0	0.3	5.5	-164	-1.7	0.0	5.4	-0.3	14.9
75-100	56.3	0.0	0.4	10.0	-325	-2.0	0.0	8.5	-0.4	18.0
100-200	89.8	0.0	0.9	56.5	-1,036	-3.3	-0.5	28.2	-0.7	21.6
200-500	70.1	0.0	0.4	13.0	-782	-1.1	0.1	20.6	-0.3	24.9
500-1,000	72.5	0.0	0.2	2.5	-860	-0.4	0.1	9.6	-0.1	27.3
More than 1,000	84.3	0.0	0.1	1.5	-1,022	-0.1	0.4	25.1	0.0	33.2
All	63.6	0.0	0.5	100.0	-484	-1.7	0.0	100.0	-0.4	22.9

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,172	3.5	4,766	251	4,516	5.3	0.1	0.2	0.0
10-20	4,097	6.7	16,031	546	15,484	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,716	24,244	6.6	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,444	32,858	9.5	2.1	2.4	0.8
40-50	4,095	6.7	46,760	5,536	41,224	11.8	2.5	2.8	1.3
50-75	9,883	16.1	65,241	9,865	55,376	15.1	8.3	9.2	5.4
75-100	9,149	14.9	90,792	16,662	74,130	18.4	10.7	11.4	8.5
100-200	16,193	26.4	142,545	31,786	110,759	22.3	29.9	30.2	28.6
200-500	4,941	8.1	295,420	74,320	221,100	25.2	18.9	18.4	20.4
500-1,000	876	1.4	706,519	193,577	512,941	27.4	8.0	7.6	9.4
More than 1,000	435	0.7	3,075,014	1,020,672	2,054,342	33.2	17.3	15.1	24.7
All	61,357	100.0	126,020	29,288	96,732	23.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets. Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.2	0	0.0	0.0	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	-1.1	0	0.0	0.0	-2.4	0.0	-4.8
20-30	0.0	0.0	0.0	-1.1	0	0.0	0.0	3.7	0.0	4.5
30-40	0.0	0.0	0.0	4.2	0	0.0	0.0	10.2	0.0	11.5
40-50	0.0	0.0	0.0	2.1	0	0.0	0.0	11.4	0.0	15.3
50-75	0.0	0.0	0.0	-22.1	0	0.0	0.0	26.5	0.0	18.2
75-100	0.0	0.0	0.0	7.6	0	0.0	0.0	16.8	0.0	20.8
100-200	0.0	0.0	0.0	-7.2	0	0.0	0.0	17.6	0.0	23.1
200-500	0.0	0.0	0.0	-3.8	0	0.0	0.0	7.1	0.0	24.7
500-1,000	0.0	0.0	0.0	2.2	0	0.0	0.0	2.8	0.0	26.2
More than 1,000	0.0	0.0	0.0	6.0	0	0.0	0.0	7.2	0.0	34.1
All	0.0	0.0	0.0	100.0	0	0.0	0.0	100.0	0.0	15.0

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.0	-0.8
10-20	5,029	20.5	15,579	-745	16,325	-4.8	7.6	9.4	-2.4
20-30	4,757	19.4	25,971	1,180	24,791	4.5	12.1	13.5	3.7
30-40	3,767	15.4	36,157	4,158	31,999	11.5	13.3	13.8	10.2
40-50	2,449	10.0	46,569	7,126	39,444	15.3	11.1	11.1	11.4
50-75	3,559	14.5	63,082	11,448	51,634	18.2	21.9	21.1	26.5
75-100	1,389	5.7	89,214	18,575	70,639	20.8	12.1	11.3	16.8
100-200	877	3.6	132,993	30,738	102,256	23.1	11.4	10.3	17.6
200-500	150	0.6	294,130	72,680	221,450	24.7	4.3	3.8	7.1
500-1,000	24	0.1	686,382	180,096	506,286	26.2	1.6	1.4	2.8
More than 1,000	11	0.0	2,985,055	1,016,347	1,968,708	34.1	3.2	2.5	7.2
All	24,547	100.0	41,760	6,255	35,505	15.0	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

<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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.4	0.0	0.0	0.0	-2	0.3	0.0	-0.2	0.0	-11.3
10-20	5.7	0.0	0.1	0.6	-15	1.2	0.0	-0.7	-0.1	-8.3
20-30	24.0	0.0	0.6	5.5	-142	-19.2	-0.1	0.3	-0.6	2.3
30-40	30.0	0.0	0.6	6.0	-179	-4.7	-0.1	1.8	-0.5	10.2
40-50	36.6	0.0	0.4	4.4	-167	-2.4	0.0	2.5	-0.4	14.3
50-75	35.0	0.0	0.2	5.2	-103	-0.9	0.0	7.9	-0.2	17.1
75-100	36.4	0.0	0.2	6.9	-174	-1.0	0.0	9.9	-0.2	19.2
100-200	79.7	0.0	0.8	55.9	-881	-2.8	-0.4	28.2	-0.6	21.9
200-500	58.5	0.0	0.3	11.5	-614	-0.8	0.1	20.0	-0.2	25.4
500-1,000	72.8	0.0	0.2	2.6	-850	-0.4	0.1	8.8	-0.1	28.9
More than 1,000	84.7	0.0	0.1	1.4	-1,015	-0.1	0.3	21.5	0.0	34.5
All	38.3	0.0	0.4	100.0	-299	-1.4	0.0	100.0	-0.3	21.9

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,968	6.0	6,252	-706	6,958	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,291	17,060	-8.2	1.9	2.6	-0.7
20-30	5,683	11.6	25,918	741	25,177	2.9	3.1	3.9	0.4
30-40	4,891	10.0	36,161	3,852	32,309	10.7	3.8	4.3	1.8
40-50	3,849	7.8	46,701	6,821	39,879	14.6	3.8	4.2	2.5
50-75	7,425	15.1	64,368	11,078	53,290	17.2	10.2	10.9	7.9
75-100	5,841	11.9	90,740	17,612	73,128	19.4	11.3	11.7	9.9
100-200	9,319	19.0	142,137	32,002	110,135	22.5	28.2	28.1	28.6
200-500	2,750	5.6	293,742	75,282	218,460	25.6	17.2	16.5	19.9
500-1,000	441	0.9	705,334	204,993	500,341	29.1	6.6	6.1	8.7
More than 1,000	206	0.4	3,105,769	1,073,237	2,032,532	34.6	13.7	11.5	21.2
All	49,155	100.0	95,419	21,222	74,197	22.2	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 plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets. Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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 T10-0140**  
**Incremental Effects of Extending the 2001 and 2003 Tax Cuts**  
**Reduce Marriage Penalty**  
**Distribution of Federal Tax Change by Cash Income Level, 2012<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.2	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	3.2
10-20	1.4	0.0	0.0	0.2	-2	-0.4	0.0	0.6	0.0	2.6
20-30	13.5	0.0	0.1	2.8	-27	-2.3	0.0	1.4	-0.1	4.6
30-40	18.0	0.0	0.1	2.3	-37	-1.7	0.0	1.5	-0.1	6.1
40-50	18.9	0.0	0.1	1.9	-42	-1.2	0.0	1.8	-0.1	7.6
50-75	38.9	0.0	0.2	9.1	-101	-1.4	0.0	7.0	-0.2	10.9
75-100	47.7	0.0	0.3	12.9	-252	-1.9	-0.1	7.3	-0.3	14.3
100-200	65.6	0.0	0.7	49.0	-806	-2.9	-0.3	18.6	-0.6	19.3
200-500	61.2	0.0	0.3	17.0	-742	-1.0	0.0	19.2	-0.2	24.7
500-1,000	47.2	0.0	0.1	2.9	-574	-0.3	0.1	10.8	-0.1	27.4
More than 1,000	58.3	0.0	0.0	1.9	-705	-0.1	0.3	31.7	0.0	34.2
All	24.5	0.0	0.3	100.0	-161	-1.1	0.0	100.0	-0.2	19.1

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

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,305	7.6	6,366	201	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	407	15,247	2.6	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,198	24,362	4.7	5.6	6.6	1.4
30-40	2,999	9.8	36,054	2,229	33,826	6.2	4.7	5.4	1.5
40-50	2,259	7.4	46,537	3,598	42,939	7.7	4.5	5.2	1.8
50-75	4,405	14.4	64,489	7,099	57,391	11.0	12.3	13.5	7.0
75-100	2,504	8.2	89,136	13,030	76,105	14.6	9.7	10.2	7.3
100-200	2,986	9.8	141,589	28,188	113,401	19.9	18.3	18.1	18.9
200-500	1,128	3.7	304,121	75,891	228,230	25.0	14.8	13.8	19.2
500-1,000	245	0.8	709,954	194,756	515,198	27.4	7.5	6.8	10.7
More than 1,000	132	0.4	3,095,895	1,058,985	2,036,910	34.2	17.7	14.4	31.4
All	30,543	100.0	75,737	14,589	61,148	19.3	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 plus a permanent AMT patch at 2009 levels, indexed for inflation; extension of the 10, 25, and 28 percent tax brackets. Policy is the standard deduction and widths of the 10 and 15 percent tax brackets for couples filing jointly all set to double those for singles and higher EITC phaseout threshold for couples filing jointly.

(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.