

Table T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.4	0.0	0.1	0.2	-3	-0.1	5.3
10-20	9.9	0.0	0.3	3.8	-45	-0.3	4.6
20-30	22.9	0.0	1.0	16.6	-229	-0.9	8.9
30-40	27.3	0.0	0.9	16.0	-290	-0.8	13.0
40-50	26.1	0.0	0.6	10.9	-246	-0.5	15.7
50-75	31.4	0.0	0.5	19.6	-251	-0.4	17.9
75-100	35.9	0.0	0.4	14.7	-295	-0.3	19.6
100-200	31.7	0.0	0.2	17.4	-245	-0.2	22.1
200-500	5.2	0.0	0.0	0.4	-17	0.0	25.3
500-1,000	3.2	0.0	0.0	0.1	-13	0.0	27.8
More than 1,000	2.1	0.0	0.0	0.0	-4	0.0	33.7
All	21.8	0.0	0.3	100.0	-185	-0.2	21.8

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

Number of AMT Taxpayers (millions). Baseline: 3.7

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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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 T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.4	0.0	0.1	0.2	-3	-1.1	0.0	0.2	-0.1	5.3
10-20	9.9	0.0	0.3	3.8	-45	-6.0	0.0	0.7	-0.3	4.6
20-30	22.9	0.0	1.0	16.6	-229	-9.1	-0.2	1.9	-0.9	8.9
30-40	27.3	0.0	0.9	16.0	-290	-5.8	-0.1	2.9	-0.8	13.0
40-50	26.1	0.0	0.6	10.9	-246	-3.2	-0.1	3.6	-0.5	15.7
50-75	31.4	0.0	0.5	19.6	-251	-2.2	-0.1	10.0	-0.4	17.9
75-100	35.9	0.0	0.4	14.7	-295	-1.6	-0.1	9.8	-0.3	19.6
100-200	31.7	0.0	0.2	17.4	-245	-0.8	0.1	24.7	-0.2	22.1
200-500	5.2	0.0	0.0	0.4	-17	0.0	0.2	17.0	0.0	25.3
500-1,000	3.2	0.0	0.0	0.1	-13	0.0	0.1	7.9	0.0	27.8
More than 1,000	2.1	0.0	0.0	0.0	-4	0.0	0.2	21.3	0.0	33.7
All	21.8	0.0	0.3	100.0	-185	-1.1	0.0	100.0	-0.2	21.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	16,958	10.8	5,723	308	5,415	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	755	14,778	4.9	3.2	3.8	0.7
20-30	21,133	13.4	25,808	2,512	23,295	9.7	4.6	5.3	2.0
30-40	16,074	10.2	36,190	4,990	31,200	13.8	4.9	5.4	3.0
40-50	12,909	8.2	46,615	7,578	39,037	16.3	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,700	52,400	18.3	12.1	12.7	10.1
75-100	14,431	9.2	90,195	17,988	72,207	19.9	10.9	11.2	9.8
100-200	20,606	13.1	141,257	31,494	109,762	22.3	24.3	24.2	24.6
200-500	5,930	3.8	296,062	74,989	221,073	25.3	14.7	14.0	16.9
500-1,000	1,048	0.7	704,969	196,006	508,963	27.8	6.2	5.7	7.8
More than 1,000	531	0.3	3,114,004	1,048,648	2,065,356	33.7	13.8	11.7	21.1
All	157,348	100.0	76,169	16,773	59,395	22.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 3.7

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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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 T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.3	0.0	0.0	0.5	0	-0.1	0.0	0.9	0.0	8.5
10-20	1.6	0.0	0.1	11.1	-6	-0.5	0.0	2.9	0.0	8.4
20-30	3.2	0.0	0.1	34.5	-26	-0.8	0.0	5.8	-0.1	13.4
30-40	2.6	0.0	0.1	17.5	-20	-0.3	0.0	7.2	-0.1	17.5
40-50	2.0	0.0	0.0	9.6	-14	-0.2	0.0	8.3	0.0	19.7
50-75	10.7	0.0	0.0	19.5	-19	-0.1	0.0	18.4	0.0	22.0
75-100	5.3	0.0	0.0	5.7	-14	-0.1	0.0	11.8	0.0	24.4
100-200	1.0	0.0	0.0	1.4	-4	0.0	0.0	17.9	0.0	25.6
200-500	0.1	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	27.9
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	4.5	0.0	31.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	36.6
All	3.1	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	22.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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 T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	1.5	0.0	0.4	0.2	-17	-7.1	0.0	0.0	-0.4	4.8
10-20	13.1	0.0	0.4	1.6	-68	-13.4	0.0	0.1	-0.4	2.8
20-30	25.3	0.0	1.2	8.2	-303	-20.3	-0.1	0.3	-1.2	4.6
30-40	32.1	0.0	1.3	10.5	-425	-13.3	-0.1	0.7	-1.2	7.6
40-50	37.2	0.0	1.0	9.4	-408	-7.7	-0.1	1.2	-0.9	10.5
50-75	38.8	0.0	0.7	21.3	-384	-4.0	-0.2	5.3	-0.6	14.3
75-100	45.7	0.0	0.5	20.3	-396	-2.4	-0.1	8.3	-0.4	17.6
100-200	39.0	0.0	0.3	27.6	-304	-1.0	0.0	28.2	-0.2	21.4
200-500	6.0	0.0	0.0	0.6	-20	0.0	0.2	20.8	0.0	24.9
500-1,000	3.4	0.0	0.0	0.1	-13	0.0	0.1	9.7	0.0	27.3
More than 1,000	2.4	0.0	0.0	0.0	-5	0.0	0.3	25.4	0.0	33.2
All	31.7	0.0	0.3	100.0	-291	-1.0	0.0	100.0	-0.2	22.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,172	3.5	4,766	246	4,521	5.2	0.1	0.2	0.0
10-20	4,097	6.7	16,031	509	15,522	3.2	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,493	24,466	5.8	1.6	2.0	0.4
30-40	4,391	7.2	36,302	3,190	33,113	8.8	2.1	2.4	0.8
40-50	4,095	6.7	46,760	5,313	41,446	11.4	2.5	2.9	1.2
50-75	9,883	16.1	65,241	9,701	55,540	14.9	8.3	9.2	5.4
75-100	9,149	14.9	90,792	16,338	74,454	18.0	10.7	11.4	8.5
100-200	16,193	26.4	142,545	30,750	111,795	21.6	29.9	30.4	28.2
200-500	4,941	8.1	295,420	73,538	221,882	24.9	18.9	18.4	20.6
500-1,000	876	1.4	706,519	192,717	513,802	27.3	8.0	7.5	9.6
More than 1,000	435	0.7	3,075,014	1,019,650	2,055,364	33.2	17.3	15.0	25.1
All	61,357	100.0	126,020	28,804	97,216	22.9	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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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 T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.5	0.0	0.1	0.1	-6	1.1	-0.1	-0.9	-0.1	-7.8
10-20	32.0	0.0	0.9	7.2	-145	19.5	-0.7	-3.1	-0.9	-5.7
20-30	67.8	0.0	2.6	30.2	-640	-54.3	-1.9	1.8	-2.5	2.1
30-40	71.8	0.0	2.2	25.7	-688	-16.5	-1.1	9.1	-1.9	9.6
40-50	67.5	0.0	1.4	13.5	-555	-7.8	-0.2	11.2	-1.2	14.1
50-75	63.0	0.0	0.9	16.5	-467	-4.1	0.7	27.2	-0.7	17.4
75-100	55.6	0.0	0.6	5.6	-407	-2.2	0.8	17.6	-0.5	20.4
100-200	20.7	0.0	0.1	1.1	-129	-0.4	1.2	18.7	-0.1	23.0
200-500	8.6	0.0	0.0	0.0	-23	0.0	0.5	7.6	0.0	24.7
500-1,000	14.5	0.0	0.0	0.0	-91	-0.1	0.2	3.0	0.0	26.2
More than 1,000	5.6	0.0	0.0	0.0	-10	0.0	0.5	7.7	0.0	34.1
All	50.7	0.0	1.2	100.0	-411	-6.6	0.0	100.0	-1.0	14.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,483	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).

(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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

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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.

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Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	1.2	0.0	0.3	0.2	-17	2.4	0.0	-0.2	-0.3	-11.6
10-20	38.8	0.0	1.1	3.7	-182	13.9	-0.1	-0.8	-1.2	-9.4
20-30	79.0	0.0	3.1	16.2	-794	-132.7	-0.4	-0.1	-3.1	-0.8
30-40	84.5	0.0	2.8	15.9	-908	-24.7	-0.4	1.4	-2.5	7.7
40-50	83.1	0.0	2.0	10.9	-790	-11.9	-0.2	2.3	-1.7	12.6
50-75	82.6	0.0	1.4	19.7	-740	-6.7	-0.3	7.6	-1.2	15.9
75-100	80.9	0.0	1.0	15.0	-718	-4.1	-0.1	9.8	-0.8	18.4
100-200	62.5	0.0	0.5	17.6	-527	-1.7	0.3	28.5	-0.4	21.5
200-500	10.8	0.0	0.0	0.4	-37	-0.1	0.6	20.5	0.0	25.4
500-1,000	7.4	0.0	0.0	0.1	-30	0.0	0.2	9.0	0.0	28.9
More than 1,000	3.7	0.0	0.0	0.0	-10	0.0	0.6	22.1	0.0	34.5
All	63.3	0.0	0.8	100.0	-567	-2.7	0.0	100.0	-0.6	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,968	6.0	6,252	-708	6,961	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,306	17,075	-8.3	1.9	2.6	-0.7
20-30	5,683	11.6	25,918	598	25,320	2.3	3.1	3.9	0.3
30-40	4,891	10.0	36,161	3,673	32,488	10.2	3.8	4.3	1.8
40-50	3,849	7.8	46,701	6,655	40,046	14.3	3.8	4.2	2.5
50-75	7,425	15.1	64,368	10,976	53,392	17.1	10.2	10.8	7.9
75-100	5,841	11.9	90,740	17,438	73,302	19.2	11.3	11.7	9.9
100-200	9,319	19.0	142,137	31,121	111,016	21.9	28.2	28.3	28.2
200-500	2,750	5.6	293,742	74,668	219,074	25.4	17.2	16.5	20.0
500-1,000	441	0.9	705,334	204,144	501,190	28.9	6.6	6.0	8.8
More than 1,000	206	0.4	3,105,769	1,072,221	2,033,547	34.5	13.7	11.4	21.5
All	49,155	100.0	95,419	20,923	74,496	21.9	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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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 T10-0142
Incremental Effects of Extending the 2001 and 2003 Tax Cuts
Expand EITC, Child Credit, Child and Dependent Care Tax Credit, and Tuition Deduction
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.1	0.0	0.0	0.6	-1	-0.3	0.0	0.1	0.0	3.1
10-20	0.4	0.0	0.0	2.2	-1	-0.2	0.0	0.6	0.0	2.6
20-30	0.9	0.0	0.0	16.1	-8	-0.7	0.0	1.3	0.0	4.6
30-40	0.5	0.0	0.0	6.6	-5	-0.3	0.0	1.5	0.0	6.1
40-50	1.7	0.0	0.0	11.8	-13	-0.4	0.0	1.8	0.0	7.6
50-75	2.7	0.0	0.0	34.0	-19	-0.3	0.0	7.0	0.0	10.8
75-100	2.4	0.0	0.0	14.2	-14	-0.1	0.0	7.3	0.0	14.3
100-200	2.6	0.0	0.0	13.2	-11	0.0	0.0	18.6	0.0	19.3
200-500	0.4	0.0	0.0	1.0	-2	0.0	0.0	19.2	0.0	24.7
500-1,000	0.3	0.0	0.0	0.1	-1	0.0	0.0	10.8	0.0	27.4
More than 1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	31.7	0.0	34.2
All	1.3	0.0	0.0	100.0	-8	-0.1	0.0	100.0	0.0	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,305	7.6	6,366	200	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	405	15,249	2.6	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,171	24,389	4.6	5.6	6.6	1.4
30-40	2,999	9.8	36,054	2,192	33,863	6.1	4.7	5.4	1.5
40-50	2,259	7.4	46,537	3,556	42,981	7.6	4.5	5.2	1.8
50-75	4,405	14.4	64,489	6,997	57,492	10.9	12.3	13.5	7.0
75-100	2,504	8.2	89,136	12,778	76,357	14.3	9.7	10.2	7.3
100-200	2,986	9.8	141,589	27,383	114,207	19.3	18.3	18.2	18.6
200-500	1,128	3.7	304,121	75,149	228,972	24.7	14.8	13.8	19.2
500-1,000	245	0.8	709,954	194,182	515,772	27.4	7.5	6.8	10.8
More than 1,000	132	0.4	3,095,895	1,058,280	2,037,615	34.2	17.7	14.4	31.7
All	30,543	100.0	75,737	14,429	61,309	19.1	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; 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. Policy is expansion of the student loan interest deduction, the Earned Income Tax Credit (EITC), the Child and Dependent Care Tax Credit (CDCTC), and the Child Tax Credit (CTC).

(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.