

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
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	0.0	1.0	-0.1	0.0	4	0.1	5.4
10-20	0.0	41.7	-0.8	1.0	120	0.8	5.3
20-30	0.0	74.4	-2.2	3.5	507	2.0	10.8
30-40	0.0	86.5	-2.3	3.9	737	2.0	15.0
40-50	0.0	91.3	-2.2	3.6	846	1.8	17.5
50-75	0.0	96.4	-2.3	8.8	1,187	1.9	19.6
75-100	0.0	98.8	-2.8	9.5	2,004	2.2	21.7
100-200	0.0	99.3	-3.5	25.7	3,804	2.7	24.6
200-500	0.0	99.5	-3.5	15.0	7,697	2.6	27.3
500-1,000	0.0	98.8	-3.6	6.6	19,056	2.7	28.5
More than 1,000	0.0	99.5	-5.9	22.5	128,987	4.1	33.8
All	0.0	73.6	-3.2	100.0	1,938	2.5	23.5

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

Number of AMT Taxpayers (millions). Baseline: 5.0

Proposal: 19.7

(1) Calendar year. Baseline is current policy (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent tax brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

(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 T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.0	1.0	-0.1	0.0	4	1.3	0.0	0.2	0.1	5.4
10-20	0.0	41.7	-0.8	1.0	120	16.9	0.0	0.7	0.8	5.3
20-30	0.0	74.4	-2.2	3.5	507	22.3	0.2	2.1	2.0	10.8
30-40	0.0	86.5	-2.3	3.9	737	15.7	0.1	3.1	2.0	15.0
40-50	0.0	91.3	-2.2	3.6	846	11.6	0.0	3.7	1.8	17.5
50-75	0.0	96.4	-2.3	8.8	1,187	10.4	-0.2	10.2	1.9	19.6
75-100	0.0	98.8	-2.8	9.5	2,004	11.4	-0.1	10.1	2.2	21.7
100-200	0.0	99.3	-3.5	25.7	3,804	12.3	0.0	25.5	2.7	24.6
200-500	0.0	99.5	-3.5	15.0	7,697	10.5	-0.3	17.0	2.6	27.3
500-1,000	0.0	98.8	-3.6	6.6	19,056	10.5	-0.1	7.5	2.7	28.5
More than 1,000	0.0	99.5	-5.9	22.5	128,987	14.0	0.3	19.9	4.1	33.8
All	0.0	73.6	-3.2	100.0	1,938	12.2	0.0	100.0	2.5	23.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	16,958	10.8	5,723	305	5,418	5.3	0.8	1.0	0.2
10-20	24,305	15.5	15,533	708	14,825	4.6	3.2	3.8	0.7
20-30	21,133	13.4	25,808	2,275	23,533	8.8	4.6	5.3	1.9
30-40	16,074	10.2	36,190	4,683	31,507	12.9	4.9	5.4	3.0
40-50	12,909	8.2	46,615	7,304	39,311	15.7	5.0	5.4	3.8
50-75	22,702	14.4	64,099	11,396	52,703	17.8	12.1	12.6	10.3
75-100	14,431	9.2	90,195	17,592	72,603	19.5	10.9	11.1	10.1
100-200	20,606	13.1	141,257	30,996	110,260	21.9	24.3	24.0	25.4
200-500	5,930	3.8	296,062	73,182	222,880	24.7	14.7	14.0	17.3
500-1,000	1,048	0.7	704,969	181,769	523,200	25.8	6.2	5.8	7.6
More than 1,000	531	0.3	3,114,004	924,863	2,189,141	29.7	13.8	12.3	19.6
All	157,348	100.0	76,169	15,953	60,215	20.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 5.0

Proposal: 19.7

(1) Calendar year. Baseline is current policy (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent tax brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

(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 T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
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	0.0	0.6	0.0	0.0	0	0.1	-0.1	0.9	0.0	8.5
10-20	0.0	46.8	-0.8	3.4	109	8.4	0.0	3.0	0.7	9.1
20-30	0.0	74.0	-1.5	7.6	329	9.6	0.1	6.0	1.3	14.6
30-40	0.0	91.8	-1.4	6.5	418	6.6	-0.1	7.3	1.2	18.6
40-50	0.0	97.2	-1.3	6.0	479	5.2	-0.2	8.3	1.0	20.7
50-75	0.0	98.2	-1.6	14.0	770	5.6	-0.3	18.4	1.2	23.1
75-100	0.0	98.6	-2.0	10.2	1,372	6.4	-0.1	11.9	1.5	25.7
100-200	0.0	98.5	-2.5	18.1	2,592	7.5	0.0	18.1	1.9	27.0
200-500	0.0	99.5	-2.9	10.5	6,436	8.0	0.1	9.9	2.1	29.0
500-1,000	0.0	99.0	-3.9	5.4	19,121	9.5	0.1	4.4	2.7	31.7
More than 1,000	0.0	99.2	-5.9	18.3	118,699	12.2	0.5	11.7	4.0	36.7
All	0.0	64.7	-2.0	100.0	702	7.5	0.0	100.0	1.6	23.0

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,161	17.6	5,710	483	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,291	14,093	8.4	7.6	8.8	3.0
20-30	11,204	16.3	25,667	3,420	22,247	13.3	9.5	10.5	5.9
30-40	7,555	11.0	36,120	6,309	29,811	17.5	9.0	9.5	7.4
40-50	6,018	8.7	46,555	9,146	37,409	19.6	9.3	9.5	8.5
50-75	8,766	12.7	63,234	13,851	49,383	21.9	18.3	18.2	18.8
75-100	3,599	5.2	89,193	21,590	67,604	24.2	10.6	10.2	12.0
100-200	3,384	4.9	137,406	34,564	102,842	25.2	15.4	14.6	18.1
200-500	787	1.1	300,163	80,679	219,483	26.9	7.8	7.3	9.8
500-1,000	138	0.2	697,814	201,857	495,957	28.9	3.2	2.9	4.3
More than 1,000	75	0.1	2,972,435	972,128	2,000,307	32.7	7.3	6.3	11.2
All	68,932	100.0	43,878	9,385	34,492	21.4	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent tax brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

(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 T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
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	0.0	3.2	-0.5	0.0	22	9.8	0.0	0.0	0.5	5.3
10-20	0.0	25.4	-0.7	0.2	110	25.0	0.0	0.1	0.7	3.4
20-30	0.0	62.0	-2.6	1.4	631	53.2	0.1	0.5	2.4	7.0
30-40	0.0	69.3	-2.9	1.9	968	35.2	0.1	0.9	2.7	10.3
40-50	0.0	78.8	-2.7	2.1	1,130	23.1	0.1	1.3	2.4	12.9
50-75	0.0	93.9	-2.5	6.2	1,401	15.1	0.1	5.6	2.2	16.4
75-100	0.0	98.8	-3.0	9.0	2,213	14.0	0.0	8.7	2.4	19.9
100-200	0.0	99.5	-3.7	29.6	4,115	13.6	0.0	29.3	2.9	24.1
200-500	0.0	99.5	-3.6	17.5	7,969	11.1	-0.5	20.8	2.7	27.1
500-1,000	0.0	98.9	-3.6	7.4	19,087	10.7	-0.2	9.1	2.7	28.0
More than 1,000	0.0	99.6	-5.9	24.8	128,320	14.3	0.2	23.5	4.2	33.3
All	0.0	83.3	-3.7	100.0	3,670	13.5	0.0	100.0	2.9	24.5

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,172	3.5	4,766	228	4,538	4.8	0.1	0.2	0.0
10-20	4,097	6.7	16,031	441	15,590	2.8	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,186	24,773	4.6	1.6	2.0	0.3
30-40	4,391	7.2	36,302	2,752	33,551	7.6	2.1	2.4	0.7
40-50	4,095	6.7	46,760	4,890	41,870	10.5	2.5	2.8	1.2
50-75	9,883	16.1	65,241	9,275	55,967	14.2	8.3	9.1	5.5
75-100	9,149	14.9	90,792	15,852	74,940	17.5	10.7	11.3	8.7
100-200	16,193	26.4	142,545	30,250	112,295	21.2	29.9	30.0	29.3
200-500	4,941	8.1	295,420	71,980	223,440	24.4	18.9	18.2	21.3
500-1,000	876	1.4	706,519	178,819	527,700	25.3	8.0	7.6	9.4
More than 1,000	435	0.7	3,075,014	896,973	2,178,041	29.2	17.3	15.6	23.4
All	61,357	100.0	126,020	27,246	98,774	21.6	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent tax brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

(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 T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
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	0.0	0.5	-0.1	0.1	6	-1.1	0.2	-0.8	0.1	-7.7
10-20	0.0	37.3	-0.9	3.0	151	-16.9	0.9	-2.2	1.0	-4.8
20-30	0.0	86.2	-3.1	15.0	794	147.4	2.0	3.8	3.1	5.1
30-40	0.0	94.8	-3.4	16.6	1,109	32.0	1.1	10.4	3.1	12.7
40-50	0.0	96.8	-3.1	12.0	1,230	18.7	0.1	11.5	2.6	16.7
50-75	0.0	98.6	-2.9	21.5	1,521	13.9	-0.9	26.7	2.4	19.8
75-100	0.0	99.4	-3.1	12.2	2,208	12.2	-0.9	17.0	2.5	22.8
100-200	0.0	99.4	-2.7	9.6	2,753	9.0	-1.4	17.5	2.1	25.0
200-500	0.0	99.5	-2.4	3.1	5,234	7.4	-0.7	6.9	1.8	25.9
500-1,000	0.0	98.4	-3.2	1.6	16,671	10.0	-0.2	2.6	2.4	26.7
More than 1,000	0.0	99.7	-5.8	5.2	120,796	13.4	-0.3	6.6	4.1	34.2
All	0.0	72.9	-2.8	100.0	1,024	17.8	0.0	100.0	2.5	16.2

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 Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,483	10.1	6,647	-520	7,167	-7.8	1.6	2.0	-0.9
10-20	5,029	20.5	15,579	-890	16,470	-5.7	7.6	9.4	-3.2
20-30	4,757	19.4	25,971	539	25,433	2.1	12.1	13.7	1.8
30-40	3,767	15.4	36,157	3,467	32,690	9.6	13.3	13.9	9.2
40-50	2,449	10.0	46,569	6,564	40,006	14.1	11.1	11.1	11.4
50-75	3,559	14.5	63,082	10,964	52,118	17.4	21.9	21.0	27.6
75-100	1,389	5.7	89,214	18,114	71,100	20.3	12.1	11.2	17.8
100-200	877	3.6	132,993	30,472	102,521	22.9	11.4	10.2	18.9
200-500	150	0.6	294,130	70,946	223,184	24.1	4.3	3.8	7.5
500-1,000	24	0.1	686,382	166,705	519,677	24.3	1.6	1.4	2.8
More than 1,000	11	0.0	2,985,055	899,455	2,085,601	30.1	3.2	2.6	6.9
All	24,547	100.0	41,760	5,757	36,003	13.8	100.0	100.0	100.0

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

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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.

Table T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.0	1.3	-0.3	0.0	19	-2.7	0.0	-0.2	0.3	-11.3
10-20	0.0	41.1	-1.2	0.7	199	-13.4	0.2	-0.7	1.3	-8.2
20-30	0.0	88.9	-4.0	3.9	1,044	-532.4	0.6	0.4	4.0	3.3
30-40	0.0	96.2	-4.3	4.7	1,438	52.0	0.4	1.8	4.0	11.6
40-50	0.0	97.3	-3.9	4.1	1,603	27.4	0.2	2.6	3.4	16.0
50-75	0.0	98.6	-3.5	9.2	1,867	18.3	0.2	8.1	2.9	18.8
75-100	0.0	99.6	-3.7	10.6	2,757	16.5	0.1	10.2	3.0	21.4
100-200	0.0	99.8	-4.1	28.0	4,542	14.9	-0.2	29.3	3.2	24.6
200-500	0.0	99.8	-3.6	14.3	7,872	10.7	-0.9	20.1	2.7	27.7
500-1,000	0.0	99.4	-3.9	5.9	20,331	10.7	-0.4	8.3	2.9	29.7
More than 1,000	0.0	99.7	-6.3	18.5	135,678	14.4	-0.2	19.9	4.4	34.7
All	0.0	84.9	-4.1	100.0	3,077	15.7	0.0	100.0	3.2	23.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,968	6.0	6,252	-725	6,978	-11.6	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,488	17,257	-9.4	1.9	2.6	-0.9
20-30	5,683	11.6	25,918	-196	26,114	-0.8	3.1	4.0	-0.1
30-40	4,891	10.0	36,161	2,764	33,397	7.6	3.8	4.4	1.4
40-50	3,849	7.8	46,701	5,859	40,842	12.6	3.8	4.2	2.3
50-75	7,425	15.1	64,368	10,220	54,148	15.9	10.2	10.8	7.9
75-100	5,841	11.9	90,740	16,678	74,062	18.4	11.3	11.6	10.1
100-200	9,319	19.0	142,137	30,481	111,656	21.4	28.2	27.9	29.5
200-500	2,750	5.6	293,742	73,488	220,254	25.0	17.2	16.3	21.0
500-1,000	441	0.9	705,334	189,308	516,026	26.8	6.6	6.1	8.7
More than 1,000	206	0.4	3,105,769	942,356	2,163,413	30.3	13.7	12.0	20.2
All	49,155	100.0	95,419	19,586	75,833	20.5	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 (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent tax brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

(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 T10-0217
Allow 2001 and 2003 Tax Cuts and AMT Patch to Expire
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.0	0.3	0.0	0.0	1	0.4	0.0	0.1	0.0	3.2
10-20	0.0	14.3	-0.2	0.4	32	8.0	0.0	0.6	0.2	2.8
20-30	0.0	38.3	-0.7	1.7	168	14.7	0.0	1.4	0.7	5.1
30-40	0.0	54.9	-0.9	1.8	301	14.1	0.0	1.6	0.8	6.8
40-50	0.0	65.7	-0.9	1.7	395	11.3	0.0	1.9	0.9	8.3
50-75	0.0	88.6	-1.5	7.5	881	12.9	0.0	7.3	1.4	12.0
75-100	0.0	97.0	-2.0	7.5	1,537	12.3	0.0	7.6	1.7	15.7
100-200	0.0	98.4	-3.1	20.6	3,563	13.4	0.2	19.3	2.5	21.2
200-500	0.0	99.2	-3.7	18.6	8,519	11.9	-0.1	19.4	2.8	26.3
500-1,000	0.0	97.1	-3.5	8.7	18,384	10.2	-0.2	10.5	2.6	27.9
More than 1,000	0.0	99.5	-5.7	31.5	123,334	13.1	0.2	30.2	4.0	34.3
All	0.0	54.9	-2.7	100.0	1,691	12.5	0.0	100.0	2.2	20.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,305	7.6	6,366	200	6,166	3.1	0.6	0.8	0.1
10-20	6,471	21.2	15,655	400	15,254	2.6	4.4	5.2	0.6
20-30	5,084	16.7	25,560	1,145	24,415	4.5	5.6	6.5	1.4
30-40	2,999	9.8	36,054	2,139	33,915	5.9	4.7	5.4	1.6
40-50	2,259	7.4	46,537	3,486	43,051	7.5	4.5	5.1	1.9
50-75	4,405	14.4	64,489	6,828	57,661	10.6	12.3	13.4	7.3
75-100	2,504	8.2	89,136	12,457	76,679	14.0	9.7	10.1	7.6
100-200	2,986	9.8	141,589	26,517	115,073	18.7	18.3	18.1	19.2
200-500	1,128	3.7	304,121	71,540	232,581	23.5	14.8	13.8	19.6
500-1,000	245	0.8	709,954	179,761	530,193	25.3	7.5	6.9	10.7
More than 1,000	132	0.4	3,095,895	939,424	2,156,471	30.3	17.7	15.0	30.0
All	30,543	100.0	75,737	13,515	62,223	17.8	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 (a permanent AMT patch at 2009 levels, indexed for inflation; extension of low- and middle-income tax cuts (extend the 10, 25, and 28 percent rates; set the standard deduction and 10 and 15 percent tax brackets for couples filing jointly to double those for singles; raise the EITC phaseout threshold for couples filing jointly; and extend expansions 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); taxation of qualified dividends the same as long-term capital gains; reduced tax rates on long-term capital gains (0 percent for tax units in 15 percent bracket or lower, 15 percent for tax units in tax brackets above 15 percent); repeal of the personal exemption phaseout (PEP) and limitation on itemized deductions (Pease); extension of the 33 and 35 percent brackets. Proposal is current law (allowing these provisions to sunset). Both baseline and proposal assume current law estate tax.

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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.