

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

Table T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	1.6	0.0	0.1	0.0	-4	-0.1	4.6
10-20	44.5	0.0	1.0	1.4	-121	-0.9	4.6
20-30	80.3	0.0	2.6	4.2	-496	-2.3	9.6
30-40	90.1	0.0	2.7	4.5	-704	-2.3	13.6
40-50	94.7	0.0	2.6	4.4	-842	-2.1	15.8
50-75	97.7	0.0	2.6	10.9	-1,138	-2.1	17.5
75-100	98.8	0.0	2.9	10.3	-1,727	-2.3	19.4
100-200	99.4	0.0	3.8	26.7	-3,374	-2.9	21.5
200-500	99.5	0.0	3.4	12.7	-6,148	-2.4	24.6
500-1,000	98.7	0.0	3.9	5.8	-16,185	-2.7	26.9
More than 1,000	99.5	0.0	6.0	19.0	-105,096	-3.9	30.6
All	72.7	0.0	3.3	100.0	-1,500	-2.6	20.6

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 3.2

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	1.6	0.0	0.1	0.0	-4	-1.9	0.0	0.3	-0.1	4.6
10-20	44.5	0.0	1.0	1.4	-121	-16.9	-0.1	0.8	-0.9	4.6
20-30	80.3	0.0	2.6	4.2	-496	-19.2	-0.2	2.2	-2.3	9.6
30-40	90.1	0.0	2.7	4.5	-704	-14.4	-0.1	3.3	-2.3	13.6
40-50	94.7	0.0	2.6	4.4	-842	-11.9	0.0	4.1	-2.1	15.8
50-75	97.7	0.0	2.6	10.9	-1,138	-10.7	0.1	11.3	-2.1	17.5
75-100	98.8	0.0	2.9	10.3	-1,727	-10.5	0.1	11.0	-2.3	19.4
100-200	99.4	0.0	3.8	26.7	-3,374	-11.7	-0.2	25.2	-2.9	21.5
200-500	99.5	0.0	3.4	12.7	-6,148	-9.0	0.4	15.9	-2.4	24.6
500-1,000	98.7	0.0	3.9	5.8	-16,185	-9.2	0.2	7.1	-2.7	26.9
More than 1,000	99.5	0.0	6.0	19.0	-105,096	-11.3	0.0	18.6	-3.9	30.6
All	72.7	0.0	3.3	100.0	-1,500	-11.1	0.0	100.0	-2.6	20.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

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	18,963	13.3	5,009	236	4,773	4.7	1.1	1.4	0.2
10-20	23,997	16.9	13,049	716	12,332	5.5	3.8	4.6	0.9
20-30	18,104	12.7	21,762	2,578	19,184	11.9	4.7	5.4	2.4
30-40	13,683	9.6	30,700	4,892	25,808	15.9	5.0	5.5	3.5
40-50	11,284	7.9	39,445	7,059	32,386	17.9	5.3	5.7	4.1
50-75	20,490	14.4	54,092	10,608	43,484	19.6	13.3	13.9	11.3
75-100	12,784	9.0	76,178	16,470	59,708	21.6	11.7	11.9	10.9
100-200	16,888	11.9	118,530	28,905	89,625	24.4	24.0	23.6	25.3
200-500	4,410	3.1	251,722	68,107	183,616	27.1	13.3	12.6	15.6
500-1,000	766	0.5	594,184	176,087	418,097	29.6	5.5	5.0	7.0
More than 1,000	386	0.3	2,694,686	930,506	1,764,180	34.5	12.5	10.6	18.7
All	142,439	100.0	58,508	13,536	44,971	23.1	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 3.2

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	1.3	0.0	0.1	0.1	-2	-0.7	0.1	1.2	-0.1	7.2
10-20	48.6	0.0	1.0	4.4	-112	-9.3	-0.1	3.8	-0.9	8.5
20-30	82.0	0.0	1.9	8.2	-338	-9.3	-0.1	7.0	-1.6	15.3
30-40	95.0	0.0	1.7	7.0	-408	-6.7	0.1	8.6	-1.3	18.4
40-50	97.9	0.0	1.6	7.0	-503	-6.1	0.2	9.5	-1.3	19.8
50-75	98.2	0.0	2.1	16.1	-863	-6.8	0.3	19.4	-1.6	22.3
75-100	98.4	0.0	2.8	11.6	-1,576	-8.1	0.0	11.6	-2.1	23.8
100-200	98.6	0.0	3.4	17.3	-2,863	-9.1	-0.2	15.3	-2.5	24.7
200-500	98.7	0.0	3.8	9.8	-6,817	-8.7	-0.1	9.0	-2.7	28.0
500-1,000	94.8	0.0	4.4	4.5	-17,815	-9.1	-0.1	3.9	-3.0	29.4
More than 1,000	99.3	0.0	6.5	14.1	-109,028	-10.3	-0.3	10.7	-4.0	34.7
All	61.7	0.0	2.4	100.0	-600	-8.1	0.0	100.0	-1.9	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

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	13,831	22.3	4,961	358	4,604	7.2	3.4	4.1	1.1
10-20	14,656	23.6	12,814	1,205	11,609	9.4	9.3	11.0	3.8
20-30	9,016	14.5	21,636	3,648	17,988	16.9	9.7	10.5	7.1
30-40	6,412	10.3	30,815	6,087	24,728	19.8	9.8	10.2	8.5
40-50	5,152	8.3	39,458	8,313	31,145	21.1	10.1	10.4	9.3
50-75	6,940	11.2	53,259	12,720	40,539	23.9	18.4	18.2	19.1
75-100	2,749	4.4	75,584	19,554	56,030	25.9	10.3	10.0	11.6
100-200	2,254	3.6	116,524	31,608	84,916	27.1	13.1	12.4	15.4
200-500	534	0.9	256,187	78,499	177,687	30.6	6.8	6.1	9.1
500-1,000	93	0.2	604,012	195,121	408,891	32.3	2.8	2.5	3.9
More than 1,000	48	0.1	2,738,061	1,059,408	1,678,653	38.7	6.5	5.2	11.0
All	62,037	100.0	32,404	7,449	24,955	23.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	3.6	0.0	0.4	0.0	-17	-8.1	0.0	0.0	-0.4	4.2
10-20	29.9	0.0	0.9	0.3	-114	-26.9	0.0	0.1	-0.8	2.3
20-30	67.8	0.0	2.8	1.6	-559	-34.2	-0.1	0.4	-2.6	4.9
30-40	75.9	0.0	3.4	2.3	-939	-27.2	-0.2	0.8	-3.1	8.2
40-50	88.5	0.0	3.5	2.8	-1,172	-21.0	-0.2	1.4	-3.0	11.1
50-75	97.0	0.0	2.9	8.7	-1,308	-14.3	-0.2	7.0	-2.4	14.3
75-100	98.9	0.0	2.9	10.2	-1,786	-11.6	0.0	10.4	-2.3	17.9
100-200	99.6	0.0	3.9	31.5	-3,522	-12.4	-0.2	29.8	-3.0	21.0
200-500	99.6	0.0	3.3	14.6	-6,104	-9.2	0.6	19.4	-2.4	24.1
500-1,000	99.4	0.0	3.8	6.7	-15,983	-9.2	0.2	8.7	-2.7	26.6
More than 1,000	99.6	0.0	5.9	21.3	-102,709	-11.5	0.1	21.9	-3.9	30.0
All	84.7	0.0	3.7	100.0	-2,751	-11.8	0.0	100.0	-2.8	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

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	2,259	4.0	4,491	207	4,284	4.6	0.2	0.2	0.0
10-20	4,323	7.6	13,652	423	13,230	3.1	1.1	1.4	0.1
20-30	4,463	7.9	21,847	1,636	20,212	7.5	1.8	2.2	0.6
30-40	3,743	6.6	30,717	3,453	27,264	11.2	2.1	2.5	1.0
40-50	3,705	6.6	39,527	5,577	33,950	14.1	2.7	3.0	1.6
50-75	10,353	18.3	54,931	9,163	45,768	16.7	10.4	11.4	7.2
75-100	8,854	15.7	76,544	15,452	61,092	20.2	12.3	13.0	10.3
100-200	13,911	24.6	119,190	28,525	90,665	23.9	30.2	30.3	30.0
200-500	3,730	6.6	251,192	66,727	184,465	26.6	17.1	16.5	18.8
500-1,000	648	1.2	592,769	173,386	419,384	29.3	7.0	6.5	8.5
More than 1,000	323	0.6	2,636,945	894,411	1,742,534	33.9	15.5	13.5	21.8
All	56,572	100.0	97,048	23,393	73,655	24.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	-4	1.1	-0.2	-1.2	-0.1	-6.8
10-20	42.3	0.0	1.1	4.1	-147	22.9	-1.4	-4.2	-1.1	-6.0
20-30	88.4	0.0	3.7	19.4	-758	-64.2	-2.8	2.1	-3.5	1.9
30-40	96.0	0.0	4.0	19.4	-1,044	-26.4	-1.5	10.4	-3.4	9.6
40-50	97.5	0.0	3.3	13.5	-1,082	-16.8	-0.1	12.8	-2.8	13.6
50-75	98.7	0.0	2.6	18.2	-1,120	-10.9	1.7	28.6	-2.1	17.3
75-100	99.0	0.0	2.7	9.3	-1,586	-9.6	1.2	16.9	-2.1	19.9
100-200	99.8	0.0	2.4	7.1	-2,006	-7.4	1.6	17.0	-1.8	22.4
200-500	98.9	0.0	2.3	2.7	-4,272	-6.6	0.7	7.3	-1.7	24.2
500-1,000	99.1	0.0	3.5	1.4	-14,570	-8.6	0.2	2.8	-2.5	26.4
More than 1,000	99.7	0.0	5.8	4.8	-101,034	-11.1	0.4	7.4	-3.8	30.6
All	71.2	0.0	2.9	100.0	-784	-16.1	0.0	100.0	-2.4	12.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

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	2,705	12.7	5,687	-382	6,070	-6.7	2.2	2.8	-1.0
10-20	4,702	22.0	13,202	-641	13,843	-4.9	9.0	11.1	-2.9
20-30	4,285	20.0	21,913	1,180	20,733	5.4	13.6	15.2	4.9
30-40	3,120	14.6	30,404	3,958	26,445	13.0	13.8	14.1	11.9
40-50	2,093	9.8	39,329	6,435	32,894	16.4	12.0	11.8	13.0
50-75	2,718	12.7	53,038	10,309	42,729	19.4	20.9	19.9	26.9
75-100	988	4.6	74,847	16,510	58,338	22.1	10.7	9.9	15.7
100-200	594	2.8	111,732	27,017	84,715	24.2	9.6	8.6	15.4
200-500	105	0.5	249,774	64,580	185,193	25.9	3.8	3.3	6.5
500-1,000	16	0.1	586,243	169,267	416,977	28.9	1.4	1.1	2.6
More than 1,000	8	0.0	2,639,801	908,767	1,731,035	34.4	3.1	2.4	7.0
All	21,379	100.0	32,210	4,865	27,345	15.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	0.2	0.0	-14	2.4	0.0	-0.3	-0.3	-11.5
10-20	47.0	0.0	1.4	1.0	-200	18.6	-0.3	-1.0	-1.5	-9.5
20-30	90.9	0.0	4.3	4.7	-914	-107.4	-0.6	-0.1	-4.2	-0.3
30-40	97.1	0.0	4.8	5.3	-1,282	-34.9	-0.5	1.5	-4.2	7.8
40-50	97.2	0.0	4.2	5.0	-1,410	-22.9	-0.3	2.6	-3.6	12.1
50-75	98.9	0.0	3.6	10.8	-1,590	-15.8	-0.3	8.8	-2.9	15.6
75-100	99.6	0.0	3.3	10.6	-2,003	-12.8	0.1	11.0	-2.6	18.0
100-200	99.9	0.0	4.1	29.1	-3,676	-12.9	0.1	30.0	-3.1	20.9
200-500	99.8	0.0	3.2	11.9	-5,750	-8.5	1.0	19.5	-2.3	24.8
500-1,000	99.4	0.0	3.9	5.3	-15,981	-8.9	0.4	8.3	-2.7	27.7
More than 1,000	99.8	0.0	6.0	16.3	-104,480	-11.3	0.4	19.6	-3.9	30.9
All	85.3	0.0	3.9	100.0	-2,307	-13.2	0.0	100.0	-3.0	19.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,010	6.5	5,332	-600	5,932	-11.3	0.5	0.7	-0.2
10-20	5,551	11.9	13,417	-1,079	14,496	-8.0	2.1	2.9	-0.7
20-30	5,514	11.8	21,994	851	21,143	3.9	3.4	4.3	0.6
30-40	4,455	9.5	30,587	3,670	26,917	12.0	3.8	4.4	2.0
40-50	3,783	8.1	39,413	6,169	33,243	15.7	4.2	4.6	2.9
50-75	7,286	15.6	54,465	10,064	44,401	18.5	11.2	11.8	9.0
75-100	5,681	12.2	76,263	15,694	60,569	20.6	12.2	12.6	11.0
100-200	8,526	18.3	119,147	28,544	90,602	24.0	28.6	28.3	29.9
200-500	2,224	4.8	249,188	67,491	181,697	27.1	15.6	14.8	18.5
500-1,000	360	0.8	590,226	179,176	411,050	30.4	6.0	5.4	7.9
More than 1,000	168	0.4	2,664,066	927,837	1,736,229	34.8	12.6	10.7	19.2
All	46,691	100.0	75,984	17,426	58,558	22.9	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0219
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2004¹
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	0.2	0.0	0.1	0.1	-7	-5.7	0.0	0.2	-0.1	2.1
10-20	13.2	0.0	0.3	0.6	-34	-9.1	0.0	0.9	-0.3	2.6
20-30	37.3	0.0	0.8	1.4	-165	-14.0	0.0	1.3	-0.8	4.8
30-40	54.9	0.0	1.0	1.5	-287	-14.3	0.0	1.3	-0.9	5.6
40-50	78.6	0.0	1.8	3.1	-628	-16.6	-0.1	2.2	-1.6	8.0
50-75	92.9	0.0	2.2	11.5	-1,055	-15.5	-0.3	8.9	-2.0	10.6
75-100	97.2	0.0	2.8	10.1	-1,773	-13.8	-0.1	9.0	-2.3	14.6
100-200	98.1	0.0	3.8	23.1	-3,571	-14.1	-0.4	20.1	-3.0	18.4
200-500	98.2	0.0	4.1	16.2	-7,673	-11.1	0.3	18.5	-3.0	23.9
500-1,000	98.8	0.0	4.2	7.6	-17,689	-10.1	0.3	9.7	-3.0	26.6
More than 1,000	99.5	0.0	6.2	24.9	-107,074	-11.2	0.4	28.0	-4.0	31.5
All	50.9	0.0	3.1	100.0	-1,370	-12.5	0.0	100.0	-2.5	17.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2004¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,461	13.1	5,801	127	5,674	2.2	1.4	1.7	0.2
10-20	6,809	25.7	12,867	369	12,498	2.9	6.0	7.2	0.9
20-30	3,181	12.0	21,326	1,180	20,147	5.5	4.6	5.5	1.3
30-40	1,891	7.1	30,798	2,013	28,785	6.5	4.0	4.6	1.3
40-50	1,783	6.7	39,477	3,794	35,682	9.6	4.8	5.4	2.3
50-75	3,946	14.9	54,062	6,807	47,254	12.6	14.6	15.9	9.2
75-100	2,065	7.8	75,904	12,813	63,091	16.9	10.7	11.1	9.1
100-200	2,350	8.9	118,286	25,383	92,903	21.5	19.0	18.6	20.5
200-500	768	2.9	256,323	68,893	187,429	26.9	13.4	12.3	18.2
500-1,000	155	0.6	595,641	175,978	419,663	29.5	6.3	5.6	9.4
More than 1,000	84	0.3	2,685,909	953,604	1,732,304	35.5	15.4	12.4	27.6
All	26,514	100.0	55,314	10,980	44,334	19.9	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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.