

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

Table T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	1.8	0.0	0.1	0.0	-4	-0.1	4.8
10-20	45.7	0.0	1.0	1.3	-129	-1.0	4.7
20-30	80.6	0.0	2.6	4.0	-517	-2.3	9.7
30-40	90.5	0.0	2.8	4.3	-742	-2.3	13.9
40-50	94.0	0.0	2.5	4.0	-841	-2.1	15.9
50-75	97.9	0.0	2.6	10.1	-1,166	-2.1	17.8
75-100	98.8	0.0	2.9	9.7	-1,783	-2.3	19.6
100-200	99.5	0.0	3.8	25.8	-3,522	-2.9	21.8
200-500	99.5	0.0	3.4	12.7	-6,426	-2.5	25.2
500-1,000	99.0	0.0	4.0	6.3	-17,141	-2.8	27.5
More than 1,000	99.6	0.0	6.0	21.9	-112,265	-3.9	31.2
All	73.7	0.0	3.4	100.0	-1,666	-2.6	21.3

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 4.0

(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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	1.8	0.0	0.1	0.0	-4	-1.5	0.0	0.2	-0.1	4.8
10-20	45.7	0.0	1.0	1.3	-129	-17.0	-0.1	0.8	-1.0	4.7
20-30	80.6	0.0	2.6	4.0	-517	-19.1	-0.2	2.1	-2.3	9.7
30-40	90.5	0.0	2.8	4.3	-742	-14.4	-0.1	3.1	-2.3	13.9
40-50	94.0	0.0	2.5	4.0	-841	-11.5	0.0	3.8	-2.1	15.9
50-75	97.9	0.0	2.6	10.1	-1,166	-10.5	0.1	10.6	-2.1	17.8
75-100	98.8	0.0	2.9	9.7	-1,783	-10.4	0.1	10.3	-2.3	19.6
100-200	99.5	0.0	3.8	25.8	-3,522	-11.7	-0.2	24.0	-2.9	21.8
200-500	99.5	0.0	3.4	12.7	-6,426	-8.9	0.4	16.0	-2.5	25.2
500-1,000	99.0	0.0	4.0	6.3	-17,141	-9.2	0.2	7.6	-2.8	27.5
More than 1,000	99.6	0.0	6.0	21.9	-112,265	-11.2	-0.1	21.5	-3.9	31.2
All	73.7	0.0	3.4	100.0	-1,666	-10.9	0.0	100.0	-2.6	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	18,376	12.8	5,162	251	4,911	4.9	1.0	1.3	0.2
10-20	23,828	16.5	13,531	761	12,770	5.6	3.5	4.4	0.8
20-30	18,470	12.8	22,540	2,713	19,827	12.0	4.5	5.2	2.3
30-40	13,881	9.6	31,733	5,142	26,592	16.2	4.8	5.3	3.3
40-50	11,467	8.0	40,835	7,346	33,489	18.0	5.1	5.5	3.8
50-75	20,748	14.4	55,972	11,115	44,858	19.9	12.7	13.3	10.5
75-100	12,999	9.0	78,739	17,214	61,524	21.9	11.2	11.5	10.2
100-200	17,557	12.2	122,608	30,240	92,368	24.7	23.5	23.2	24.2
200-500	4,733	3.3	261,278	72,253	189,025	27.7	13.5	12.8	15.6
500-1,000	875	0.6	617,386	186,628	430,758	30.2	5.9	5.4	7.4
More than 1,000	469	0.3	2,872,298	1,007,173	1,865,125	35.1	14.7	12.5	21.5
All	144,049	100.0	63,718	15,227	48,491	23.9	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 4.0

(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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	1.5	0.0	0.0	0.0	-1	-0.3	0.1	1.0	0.0	7.4
10-20	49.7	0.0	1.0	4.0	-115	-8.9	0.0	3.5	-0.9	8.8
20-30	81.3	0.0	1.8	7.4	-329	-8.8	-0.1	6.6	-1.5	15.2
30-40	95.2	0.0	1.7	6.7	-428	-6.7	0.1	8.0	-1.3	18.8
40-50	97.5	0.0	1.5	6.1	-477	-5.6	0.2	8.8	-1.2	19.8
50-75	98.4	0.0	2.1	15.4	-881	-6.7	0.2	18.4	-1.6	22.4
75-100	98.2	0.0	2.7	10.8	-1,558	-7.6	0.0	11.3	-2.0	24.3
100-200	98.7	0.0	3.3	17.1	-2,872	-8.7	-0.1	15.3	-2.4	24.9
200-500	99.1	0.0	3.8	10.6	-6,935	-8.4	-0.1	9.9	-2.6	28.7
500-1,000	95.6	0.0	4.5	5.1	-18,482	-8.9	-0.1	4.4	-3.0	30.4
More than 1,000	99.4	0.0	6.4	16.9	-111,556	-10.2	-0.3	12.7	-3.9	34.6
All	63.1	0.0	2.5	100.0	-664	-7.9	0.0	100.0	-1.9	21.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	13,378	21.3	5,128	379	4,749	7.4	3.1	3.7	1.0
10-20	14,434	23.0	13,332	1,285	12,047	9.6	8.6	10.2	3.5
20-30	9,384	15.0	22,419	3,730	18,689	16.6	9.4	10.3	6.6
30-40	6,499	10.4	31,829	6,409	25,420	20.1	9.3	9.7	7.9
40-50	5,289	8.4	40,832	8,565	32,266	21.0	9.7	10.0	8.6
50-75	7,275	11.6	55,144	13,216	41,927	24.0	18.0	17.9	18.2
75-100	2,877	4.6	78,425	20,608	57,816	26.3	10.1	9.8	11.2
100-200	2,478	4.0	120,338	32,849	87,489	27.3	13.4	12.7	15.4
200-500	639	1.0	263,647	82,578	181,069	31.3	7.6	6.8	10.0
500-1,000	114	0.2	621,002	207,531	413,472	33.4	3.2	2.8	4.5
More than 1,000	63	0.1	2,830,160	1,091,224	1,738,936	38.6	8.0	6.5	13.1
All	62,769	100.0	35,540	8,420	27,120	23.7	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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	-18	-7.6	0.0	0.0	-0.4	4.6
10-20	32.2	0.0	1.0	0.3	-133	-28.3	0.0	0.1	-1.0	2.4
20-30	69.0	0.0	3.1	1.6	-644	-35.6	-0.2	0.4	-2.9	5.1
30-40	77.0	0.0	3.6	2.2	-1,024	-28.2	-0.2	0.8	-3.2	8.2
40-50	87.1	0.0	3.4	2.6	-1,206	-20.5	-0.2	1.3	-3.0	11.4
50-75	97.4	0.0	2.9	7.8	-1,347	-14.0	-0.2	6.4	-2.4	14.5
75-100	99.0	0.0	3.0	9.4	-1,862	-11.6	0.0	9.5	-2.4	18.0
100-200	99.6	0.0	4.0	30.2	-3,706	-12.4	-0.2	28.2	-3.0	21.2
200-500	99.6	0.0	3.4	14.3	-6,391	-9.1	0.6	19.0	-2.5	24.6
500-1,000	99.5	0.0	3.9	7.1	-16,966	-9.3	0.2	9.2	-2.8	27.0
More than 1,000	99.7	0.0	6.0	24.3	-110,337	-11.3	0.1	25.1	-3.9	30.6
All	85.4	0.0	3.9	100.0	-3,072	-11.7	0.0	100.0	-2.9	22.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	2,198	3.8	4,566	229	4,337	5.0	0.2	0.2	0.0
10-20	4,248	7.4	14,071	471	13,600	3.3	1.0	1.3	0.1
20-30	4,459	7.8	22,634	1,807	20,827	8.0	1.7	2.0	0.5
30-40	3,811	6.7	31,793	3,628	28,165	11.4	2.0	2.4	0.9
40-50	3,707	6.5	40,934	5,870	35,064	14.3	2.5	2.9	1.5
50-75	10,218	17.9	56,870	9,609	47,261	16.9	9.6	10.6	6.5
75-100	8,901	15.6	79,022	16,051	62,971	20.3	11.6	12.3	9.5
100-200	14,319	25.1	123,331	29,850	93,481	24.2	29.2	29.5	28.4
200-500	3,939	6.9	260,790	70,618	190,173	27.1	17.0	16.5	18.5
500-1,000	733	1.3	616,988	183,353	433,635	29.7	7.5	7.0	8.9
More than 1,000	387	0.7	2,824,590	974,500	1,850,090	34.5	18.0	15.7	25.0
All	57,160	100.0	105,848	26,338	79,510	24.9	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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	0.6	0.0	0.1	0.1	-5	1.2	-0.2	-1.1	-0.1	-7.0
10-20	43.4	0.0	1.1	4.3	-159	24.6	-1.3	-4.0	-1.2	-5.9
20-30	89.7	0.0	3.7	18.9	-793	-60.6	-2.6	2.3	-3.5	2.3
30-40	95.9	0.0	3.9	18.6	-1,064	-25.6	-1.3	10.1	-3.4	9.8
40-50	97.4	0.0	3.2	13.0	-1,097	-16.4	-0.1	12.4	-2.7	13.8
50-75	98.8	0.0	2.7	18.0	-1,173	-10.9	1.5	27.5	-2.1	17.5
75-100	99.5	0.0	2.8	9.6	-1,697	-9.8	1.1	16.4	-2.2	20.1
100-200	99.8	0.0	2.3	7.1	-2,048	-7.2	1.6	16.9	-1.8	22.6
200-500	99.1	0.0	2.4	2.9	-4,649	-6.7	0.7	7.5	-1.8	24.5
500-1,000	99.2	0.0	3.7	1.6	-15,561	-8.7	0.2	3.0	-2.6	27.2
More than 1,000	99.8	0.0	5.9	5.9	-107,353	-11.1	0.5	8.9	-3.9	31.1
All	72.0	0.0	2.9	100.0	-832	-15.7	0.0	100.0	-2.5	13.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	2,629	12.1	5,829	-406	6,235	-7.0	2.1	2.6	-0.9
10-20	4,838	22.3	13,626	-647	14,273	-4.8	9.0	11.1	-2.7
20-30	4,298	19.8	22,692	1,308	21,384	5.8	13.3	14.8	4.9
30-40	3,157	14.6	31,432	4,154	27,278	13.2	13.5	13.9	11.4
40-50	2,143	9.9	40,700	6,707	33,993	16.5	11.9	11.7	12.5
50-75	2,771	12.8	54,919	10,768	44,151	19.6	20.7	19.7	26.0
75-100	1,018	4.7	77,560	17,265	60,295	22.3	10.7	9.9	15.3
100-200	623	2.9	116,038	28,318	87,720	24.4	9.8	8.8	15.4
200-500	112	0.5	264,139	69,440	194,699	26.3	4.0	3.5	6.8
500-1,000	18	0.1	603,220	179,439	423,781	29.8	1.5	1.2	2.8
More than 1,000	10	0.1	2,779,644	971,481	1,808,163	35.0	3.8	2.9	8.4
All	21,661	100.0	33,960	5,295	28,665	15.6	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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	2.3	0.0	-0.2	-0.3	-11.7
10-20	48.6	0.0	1.5	1.1	-222	20.8	-0.3	-0.9	-1.6	-9.3
20-30	91.7	0.0	4.6	4.7	-1,000	-102.1	-0.6	0.0	-4.4	-0.1
30-40	97.3	0.0	4.9	5.2	-1,366	-35.4	-0.5	1.4	-4.3	7.9
40-50	97.4	0.0	4.3	4.6	-1,463	-22.6	-0.3	2.4	-3.6	12.3
50-75	99.1	0.0	3.6	10.0	-1,634	-15.6	-0.2	8.2	-2.9	15.7
75-100	99.8	0.0	3.4	10.2	-2,116	-12.9	0.0	10.3	-2.7	18.1
100-200	99.9	0.0	4.2	28.1	-3,874	-13.0	0.1	28.5	-3.1	21.1
200-500	99.8	0.0	3.2	11.6	-5,994	-8.4	1.0	19.0	-2.3	25.2
500-1,000	99.4	0.0	4.0	5.8	-17,190	-9.1	0.4	8.8	-2.8	27.9
More than 1,000	99.8	0.0	6.1	18.7	-112,770	-11.2	0.5	22.5	-3.9	31.3
All	85.7	0.0	4.1	100.0	-2,523	-13.1	0.0	100.0	-3.1	20.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	2,988	6.4	5,500	-628	6,128	-11.4	0.4	0.6	-0.2
10-20	5,695	12.1	13,878	-1,065	14,943	-7.7	2.1	2.9	-0.7
20-30	5,516	11.7	22,775	979	21,796	4.3	3.3	4.1	0.6
30-40	4,472	9.5	31,654	3,866	27,789	12.2	3.7	4.3	1.9
40-50	3,759	8.0	40,798	6,483	34,315	15.9	4.0	4.4	2.7
50-75	7,264	15.5	56,314	10,493	45,821	18.6	10.7	11.4	8.4
75-100	5,691	12.1	78,874	16,375	62,499	20.8	11.7	12.2	10.3
100-200	8,617	18.3	123,266	29,832	93,434	24.2	27.7	27.5	28.5
200-500	2,289	4.9	258,773	71,103	187,670	27.5	15.5	14.7	18.0
500-1,000	400	0.9	614,005	188,747	425,257	30.7	6.4	5.8	8.4
More than 1,000	197	0.4	2,863,643	1,009,388	1,854,255	35.3	14.7	12.5	22.0
All	47,016	100.0	81,446	19,219	62,227	23.6	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 T10-0221
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2005¹
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	0.3	0.0	0.1	0.0	-4	-2.4	0.0	0.2	-0.1	2.5
10-20	14.3	0.0	0.2	0.5	-28	-6.8	0.0	0.8	-0.2	2.9
20-30	41.4	0.0	0.7	1.3	-151	-11.2	0.0	1.3	-0.7	5.4
30-40	56.6	0.0	1.1	1.6	-335	-13.8	0.0	1.3	-1.1	6.6
40-50	76.1	0.0	1.4	2.3	-518	-13.1	0.0	2.0	-1.3	8.4
50-75	93.9	0.0	2.2	10.2	-1,050	-14.2	-0.3	8.0	-1.9	11.4
75-100	97.1	0.0	2.5	8.3	-1,641	-12.0	-0.1	7.9	-2.1	15.3
100-200	98.3	0.0	3.7	21.3	-3,540	-13.0	-0.3	18.5	-2.9	19.3
200-500	98.8	0.0	4.1	16.9	-7,794	-10.5	0.2	18.8	-2.9	25.2
500-1,000	99.3	0.0	4.3	8.4	-18,133	-9.5	0.2	10.4	-2.9	28.0
More than 1,000	99.5	0.0	6.2	29.3	-111,898	-10.9	0.2	30.9	-4.0	32.2
All	53.6	0.0	3.2	100.0	-1,551	-11.5	0.0	100.0	-2.5	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2005¹

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	3,128	11.7	5,998	152	5,846	2.5	1.1	1.4	0.1
10-20	6,517	24.4	13,400	414	12,985	3.1	5.2	6.4	0.8
20-30	3,462	13.0	22,200	1,353	20,848	6.1	4.6	5.5	1.3
30-40	1,961	7.3	31,786	2,437	29,349	7.7	3.7	4.4	1.3
40-50	1,835	6.9	41,044	3,946	37,097	9.6	4.5	5.2	2.0
50-75	4,019	15.0	56,034	7,425	48,610	13.3	13.4	14.8	8.3
75-100	2,093	7.8	78,337	13,637	64,699	17.4	9.8	10.3	7.9
100-200	2,497	9.3	122,425	27,149	95,276	22.2	18.2	18.1	18.8
200-500	901	3.4	264,836	74,563	190,273	28.2	14.2	13.0	18.6
500-1,000	191	0.7	618,305	191,224	427,081	30.9	7.1	6.2	10.1
More than 1,000	108	0.4	2,829,963	1,022,988	1,806,975	36.2	18.3	14.9	30.7
All	26,731	100.0	62,769	13,504	49,265	21.5	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.