

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

Table T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	1.9	0.0	0.1	0.0	-4	-0.1	5.5
10-20	44.6	0.0	1.0	1.0	-131	-0.9	4.5
20-30	74.8	0.0	2.4	3.4	-501	-2.1	9.1
30-40	86.6	0.0	2.6	3.6	-732	-2.2	13.2
40-50	91.2	0.0	2.5	3.5	-897	-2.1	15.8
50-75	96.7	0.0	2.6	8.7	-1,256	-2.1	17.7
75-100	98.7	0.0	3.1	9.2	-2,001	-2.4	19.3
100-200	99.5	0.0	4.0	26.4	-3,986	-3.0	21.7
200-500	99.6	0.0	3.9	15.0	-7,844	-2.8	24.8
500-1,000	99.4	0.0	4.2	6.6	-19,295	-2.9	26.7
More than 1,000	99.6	0.0	6.1	22.7	-122,438	-4.1	30.0
All	74.3	0.0	3.7	100.0	-2,025	-2.8	21.2

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

Number of AMT Taxpayers (millions). Baseline: 11.8

Proposal: 4.1

(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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	1.9	0.0	0.1	0.0	-4	-1.5	0.0	0.2	-0.1	5.5
10-20	44.6	0.0	1.0	1.0	-131	-16.7	0.0	0.7	-0.9	4.5
20-30	74.8	0.0	2.4	3.4	-501	-18.8	-0.2	1.9	-2.1	9.1
30-40	86.6	0.0	2.6	3.6	-732	-14.2	-0.1	2.9	-2.2	13.2
40-50	91.2	0.0	2.5	3.5	-897	-11.6	0.0	3.5	-2.1	15.8
50-75	96.7	0.0	2.6	8.7	-1,256	-10.7	0.1	9.5	-2.1	17.7
75-100	98.7	0.0	3.1	9.2	-2,001	-11.0	0.1	9.7	-2.4	19.3
100-200	99.5	0.0	4.0	26.4	-3,986	-12.3	-0.2	24.7	-3.0	21.7
200-500	99.6	0.0	3.9	15.0	-7,844	-10.3	0.3	17.1	-2.8	24.8
500-1,000	99.4	0.0	4.2	6.6	-19,295	-9.9	0.2	7.8	-2.9	26.7
More than 1,000	99.6	0.0	6.1	22.7	-122,438	-11.9	-0.1	22.0	-4.1	30.0
All	74.3	0.0	3.7	100.0	-2,025	-11.6	0.0	100.0	-2.8	21.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	15,384	10.5	5,427	300	5,127	5.5	0.8	1.0	0.2
10-20	23,473	16.0	14,526	786	13,741	5.4	3.2	4.0	0.7
20-30	19,950	13.6	23,921	2,665	21,256	11.1	4.5	5.2	2.1
30-40	14,613	10.0	33,617	5,158	28,459	15.3	4.6	5.1	2.9
40-50	11,517	7.9	43,278	7,711	35,567	17.8	4.7	5.0	3.5
50-75	20,498	14.0	59,506	11,783	47,724	19.8	11.4	12.0	9.4
75-100	13,634	9.3	83,820	18,154	65,666	21.7	10.7	11.0	9.7
100-200	19,631	13.4	131,241	32,466	98,776	24.7	24.1	23.8	24.9
200-500	5,667	3.9	276,669	76,383	200,286	27.6	14.7	14.0	16.9
500-1,000	1,010	0.7	658,544	194,832	463,712	29.6	6.2	5.8	7.7
More than 1,000	550	0.4	3,021,537	1,027,544	1,993,993	34.0	15.5	13.5	22.0
All	146,580	100.0	72,992	17,494	55,498	24.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 11.8

Proposal: 4.1

(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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	-0.2	0.1	1.0	0.0	9.2
10-20	48.6	0.0	0.9	3.1	-116	-8.7	0.0	3.2	-0.8	8.5
20-30	71.4	0.0	1.6	6.1	-315	-8.9	0.0	6.1	-1.3	13.5
30-40	89.9	0.0	1.4	4.9	-391	-6.1	0.2	7.3	-1.2	17.8
40-50	96.9	0.0	1.7	5.4	-570	-6.2	0.2	8.0	-1.3	19.9
50-75	98.4	0.0	2.2	13.5	-988	-7.2	0.3	17.1	-1.7	21.8
75-100	98.2	0.0	3.0	10.4	-1,853	-8.6	0.0	10.8	-2.2	23.9
100-200	98.9	0.0	3.9	19.3	-3,593	-10.3	-0.3	16.4	-2.8	24.5
200-500	99.6	0.0	4.6	13.3	-8,942	-10.6	-0.2	10.9	-3.2	27.2
500-1,000	99.2	0.0	5.0	6.2	-22,136	-10.5	-0.1	5.1	-3.4	28.9
More than 1,000	99.3	0.0	6.5	17.8	-120,471	-11.0	-0.3	14.0	-4.1	33.1
All	63.7	0.0	2.8	100.0	-864	-8.9	0.0	100.0	-2.1	21.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	10,777	17.8	5,284	485	4,799	9.2	2.3	2.7	0.9
10-20	13,890	22.9	14,408	1,339	13,069	9.3	8.0	9.6	3.2
20-30	10,175	16.8	23,782	3,530	20,252	14.8	9.7	10.8	6.1
30-40	6,521	10.8	33,633	6,378	27,254	19.0	8.8	9.4	7.1
40-50	5,004	8.3	43,278	9,194	34,084	21.2	8.7	9.0	7.8
50-75	7,165	11.8	58,701	13,797	44,904	23.5	16.9	16.9	16.8
75-100	2,930	4.8	82,969	21,677	61,292	26.1	9.8	9.5	10.8
100-200	2,813	4.6	128,180	34,996	93,183	27.3	14.5	13.8	16.7
200-500	777	1.3	277,863	84,388	193,475	30.4	8.7	7.9	11.1
500-1,000	147	0.2	653,779	210,827	442,952	32.3	3.9	3.4	5.2
More than 1,000	77	0.1	2,938,416	1,092,554	1,845,862	37.2	9.1	7.5	14.3
All	60,612	100.0	41,091	9,732	31,359	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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	4.3	0.0	0.5	0.0	-24	-8.0	0.0	0.0	-0.5	5.4
10-20	33.3	0.0	1.0	0.3	-138	-24.9	0.0	0.1	-0.9	2.8
20-30	69.0	0.0	2.8	1.4	-622	-32.4	-0.1	0.4	-2.6	5.4
30-40	73.8	0.0	3.3	1.9	-989	-26.5	-0.1	0.7	-2.9	8.1
40-50	80.9	0.0	3.1	2.1	-1,163	-19.5	-0.1	1.2	-2.7	11.1
50-75	94.5	0.0	2.8	6.3	-1,410	-13.8	-0.1	5.4	-2.3	14.6
75-100	98.9	0.0	3.1	8.8	-2,057	-12.1	0.0	8.8	-2.4	17.7
100-200	99.6	0.0	4.1	30.3	-4,137	-12.9	-0.2	28.4	-3.1	21.1
200-500	99.7	0.0	3.8	16.8	-7,731	-10.3	0.4	20.3	-2.8	24.4
500-1,000	99.6	0.0	4.0	7.2	-18,847	-9.8	0.3	9.2	-2.9	26.3
More than 1,000	99.7	0.0	6.1	25.1	-120,877	-12.1	0.0	25.3	-4.1	29.4
All	85.5	0.0	4.1	100.0	-3,636	-12.2	0.0	100.0	-3.0	21.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	1,829	3.1	5,086	296	4,790	5.8	0.1	0.2	0.0
10-20	4,013	6.7	14,997	557	14,440	3.7	0.8	1.1	0.1
20-30	4,824	8.1	24,111	1,923	22,188	8.0	1.6	2.0	0.5
30-40	4,189	7.0	33,771	3,737	30,034	11.1	2.0	2.4	0.9
40-50	3,872	6.5	43,379	5,958	37,421	13.7	2.4	2.7	1.3
50-75	9,623	16.1	60,427	10,200	50,227	16.9	8.2	9.0	5.5
75-100	9,267	15.5	84,293	16,940	67,353	20.1	11.0	11.7	8.8
100-200	15,883	26.6	132,202	32,091	100,111	24.3	29.4	29.7	28.6
200-500	4,706	7.9	276,217	75,041	201,177	27.2	18.2	17.7	19.8
500-1,000	831	1.4	660,011	192,268	467,743	29.1	7.7	7.3	9.0
More than 1,000	450	0.8	2,984,691	999,041	1,985,651	33.5	18.8	16.7	25.3
All	59,729	100.0	119,432	29,802	89,630	25.0	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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	1.1	-0.2	-1.1	-0.1	-8.0
10-20	40.1	0.0	1.0	3.8	-155	25.4	-1.1	-3.4	-1.1	-5.3
20-30	86.6	0.0	3.4	16.6	-781	-58.4	-2.2	2.1	-3.3	2.3
30-40	94.3	0.0	3.7	17.4	-1,072	-24.8	-1.2	9.6	-3.2	9.8
40-50	95.8	0.0	3.2	12.1	-1,138	-15.9	-0.1	11.6	-2.6	14.0
50-75	99.1	0.0	2.8	19.1	-1,303	-11.3	1.2	27.2	-2.2	17.6
75-100	98.1	0.0	2.9	10.6	-1,890	-10.3	0.9	16.6	-2.3	19.9
100-200	99.8	0.0	2.7	9.0	-2,469	-8.1	1.4	18.4	-2.0	22.7
200-500	98.8	0.0	2.6	3.4	-5,517	-7.4	0.7	7.7	-2.0	24.3
500-1,000	99.4	0.0	3.7	1.7	-16,865	-9.5	0.2	3.0	-2.7	25.4
More than 1,000	99.8	0.0	5.9	6.0	-111,392	-11.6	0.3	8.3	-3.9	29.9
All	71.4	0.0	2.9	100.0	-911	-15.3	0.0	100.0	-2.4	13.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	2,583	11.0	6,271	-494	6,765	-7.9	1.9	2.4	-0.9
10-20	5,246	22.4	14,488	-610	15,098	-4.2	8.7	10.7	-2.3
20-30	4,557	19.4	24,011	1,336	22,675	5.6	12.5	14.0	4.4
30-40	3,476	14.8	33,339	4,330	29,008	13.0	13.2	13.7	10.8
40-50	2,281	9.7	43,164	7,163	36,000	16.6	11.2	11.1	11.7
50-75	3,135	13.4	58,509	11,587	46,922	19.8	20.9	20.0	26.0
75-100	1,195	5.1	82,584	18,326	64,258	22.2	11.2	10.4	15.6
100-200	780	3.3	123,769	30,513	93,256	24.7	11.0	9.9	17.0
200-500	133	0.6	283,204	74,345	208,859	26.3	4.3	3.8	7.1
500-1,000	22	0.1	629,073	176,931	452,143	28.1	1.6	1.4	2.8
More than 1,000	12	0.1	2,838,894	958,697	1,880,197	33.8	3.8	3.0	7.9
All	23,465	100.0	37,399	5,964	31,434	16.0	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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	1.4	0.0	0.3	0.0	-17	2.4	0.0	-0.2	-0.3	-12.0
10-20	46.8	0.0	1.4	0.9	-222	19.6	-0.2	-0.8	-1.5	-9.2
20-30	90.7	0.0	4.4	3.8	-1,007	-101.6	-0.5	0.0	-4.2	-0.1
30-40	96.9	0.0	4.7	4.4	-1,385	-34.2	-0.4	1.3	-4.1	8.0
40-50	97.2	0.0	4.2	4.0	-1,515	-21.8	-0.2	2.3	-3.5	12.6
50-75	99.0	0.0	3.6	8.9	-1,741	-15.5	-0.2	7.6	-2.9	15.9
75-100	99.6	0.0	3.6	9.9	-2,399	-13.5	0.0	9.9	-2.9	18.2
100-200	99.9	0.0	4.4	28.6	-4,386	-13.6	0.0	28.6	-3.3	21.2
200-500	99.8	0.0	3.7	13.8	-7,396	-9.8	0.8	20.0	-2.7	24.9
500-1,000	99.4	0.0	4.2	6.1	-19,360	-9.8	0.4	8.9	-3.0	27.3
More than 1,000	99.8	0.0	6.3	19.5	-125,424	-12.0	0.4	22.4	-4.1	30.2
All	86.1	0.0	4.3	100.0	-2,966	-13.6	0.0	100.0	-3.3	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	2,851	5.9	5,921	-696	6,618	-11.8	0.4	0.6	-0.2
10-20	5,520	11.5	14,741	-1,132	15,873	-7.7	1.9	2.6	-0.6
20-30	5,433	11.3	24,112	991	23,121	4.1	3.0	3.8	0.5
30-40	4,532	9.4	33,495	4,056	29,439	12.1	3.5	4.0	1.8
40-50	3,756	7.8	43,258	6,954	36,303	16.1	3.7	4.1	2.5
50-75	7,297	15.2	59,761	11,242	48,519	18.8	10.0	10.6	7.8
75-100	5,862	12.2	84,079	17,719	66,360	21.1	11.3	11.7	9.9
100-200	9,288	19.4	131,725	32,301	99,424	24.5	27.9	27.7	28.6
200-500	2,659	5.5	273,740	75,610	198,130	27.6	16.6	15.8	19.2
500-1,000	449	0.9	655,870	198,582	457,288	30.3	6.7	6.2	8.5
More than 1,000	221	0.5	3,040,901	1,044,731	1,996,169	34.4	15.4	13.3	22.0
All	47,998	100.0	91,268	21,868	69,401	24.0	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 T10-0225
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2007¹
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	0.6	0.0	0.0	0.0	-2	-0.9	0.0	0.1	0.0	3.9
10-20	14.2	0.0	0.2	0.4	-33	-8.2	0.0	0.6	-0.2	2.5
20-30	34.1	0.0	0.7	1.3	-156	-12.9	0.0	1.3	-0.7	4.4
30-40	48.1	0.0	0.8	1.1	-245	-11.7	0.0	1.3	-0.7	5.5
40-50	60.0	0.0	1.6	2.0	-626	-17.2	-0.1	1.4	-1.5	7.0
50-75	87.5	0.0	2.2	7.6	-1,156	-15.9	-0.2	6.0	-1.9	10.3
75-100	96.6	0.0	2.8	7.9	-1,929	-14.3	-0.1	7.0	-2.3	13.9
100-200	99.0	0.0	4.1	22.5	-4,220	-14.6	-0.4	19.4	-3.2	18.7
200-500	99.1	0.0	4.8	18.9	-10,004	-12.8	0.0	19.1	-3.5	23.9
500-1,000	99.5	0.0	4.6	8.5	-21,315	-10.5	0.3	10.7	-3.2	27.3
More than 1,000	99.6	0.0	6.2	29.8	-120,860	-11.7	0.4	33.1	-4.1	30.7
All	52.7	0.0	3.5	100.0	-2,014	-12.9	0.0	100.0	-2.7	18.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2007¹

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	1,918	7.1	5,935	231	5,704	3.9	0.6	0.7	0.1
10-20	6,146	22.6	14,690	396	14,294	2.7	4.5	5.6	0.6
20-30	4,690	17.2	23,636	1,205	22,431	5.1	5.6	6.7	1.3
30-40	2,525	9.3	33,448	2,099	31,349	6.3	4.2	5.0	1.3
40-50	1,768	6.5	43,208	3,646	39,562	8.4	3.8	4.5	1.5
50-75	3,599	13.2	59,747	7,291	52,456	12.2	10.8	12.0	6.2
75-100	2,231	8.2	83,296	13,492	69,804	16.2	9.3	9.9	7.1
100-200	2,918	10.7	131,604	28,864	102,740	21.9	19.2	19.1	19.8
200-500	1,036	3.8	285,034	78,159	206,875	27.4	14.8	13.6	19.0
500-1,000	219	0.8	664,490	202,375	462,114	30.5	7.3	6.4	10.4
More than 1,000	135	0.5	2,967,042	1,031,395	1,935,647	34.8	20.0	16.6	32.7
All	27,202	100.0	73,458	15,645	57,812	21.3	100.0	100.0	100.0

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline 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.