

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

**Table T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	67.1	0.0	5.1	1.4	-292	-4.9	-0.3
<b>10-20</b>	93.5	0.0	4.5	3.9	-640	-4.2	1.8
<b>20-30</b>	98.0	0.0	5.4	5.8	-1,186	-4.8	7.0
<b>30-40</b>	99.0	0.0	5.2	5.9	-1,527	-4.4	11.3
<b>40-50</b>	99.5	0.0	4.7	5.4	-1,718	-3.8	13.6
<b>50-75</b>	99.7	0.0	4.6	12.4	-2,304	-3.7	15.7
<b>75-100</b>	99.8	0.0	4.8	11.4	-3,221	-3.7	18.1
<b>100-200</b>	99.7	0.0	5.1	24.0	-5,311	-3.8	20.9
<b>200-500</b>	99.7	0.0	4.0	10.9	-8,504	-2.9	24.4
<b>500-1,000</b>	99.5	0.0	4.3	4.7	-20,776	-3.0	25.8
<b>More than 1,000</b>	99.6	0.0	6.2	14.1	-126,660	-4.1	29.1
<b>All</b>	93.9	0.0	4.9	100.0	-2,623	-3.8	19.4

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

Number of AMT Taxpayers (millions). Baseline: 13.2

Proposal: 3.9

(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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	67.1	0.0	5.1	1.4	-292	-106.6	-0.2	0.0	-4.9	-0.3
10-20	93.5	0.0	4.5	3.9	-640	-69.7	-0.6	0.3	-4.2	1.8
20-30	98.0	0.0	5.4	5.8	-1,186	-40.6	-0.7	1.7	-4.8	7.0
30-40	99.0	0.0	5.2	5.9	-1,527	-28.0	-0.5	3.0	-4.4	11.3
40-50	99.5	0.0	4.7	5.4	-1,718	-22.0	-0.3	3.7	-3.8	13.6
50-75	99.7	0.0	4.6	12.4	-2,304	-19.1	-0.4	10.2	-3.7	15.7
75-100	99.8	0.0	4.8	11.4	-3,221	-17.1	-0.1	10.7	-3.7	18.1
100-200	99.7	0.0	5.1	24.0	-5,311	-15.5	0.2	25.5	-3.8	20.9
200-500	99.7	0.0	4.0	10.9	-8,504	-10.7	1.1	17.7	-2.9	24.4
500-1,000	99.5	0.0	4.3	4.7	-20,776	-10.5	0.5	7.8	-3.0	25.8
More than 1,000	99.6	0.0	6.2	14.1	-126,660	-12.4	0.9	19.4	-4.1	29.1
All	93.9	0.0	4.9	100.0	-2,623	-16.3	0.0	100.0	-3.8	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	18,942	12.7	6,032	274	5,758	4.6	1.1	1.4	0.2
10-20	23,956	16.0	15,209	918	14,291	6.0	3.5	4.3	0.9
20-30	19,306	12.9	24,857	2,918	21,938	11.7	4.6	5.3	2.3
30-40	15,232	10.2	34,801	5,461	29,340	15.7	5.1	5.6	3.5
40-50	12,274	8.2	44,789	7,821	36,969	17.5	5.3	5.7	4.0
50-75	21,113	14.1	61,976	12,040	49,936	19.4	12.6	13.2	10.5
75-100	13,908	9.3	86,292	18,804	67,488	21.8	11.5	11.7	10.9
100-200	17,698	11.8	138,954	34,347	104,607	24.7	23.6	23.2	25.2
200-500	5,013	3.4	292,492	79,792	212,700	27.3	14.1	13.3	16.6
500-1,000	891	0.6	685,597	197,882	487,716	28.9	5.9	5.4	7.3
More than 1,000	437	0.3	3,071,663	1,021,281	2,050,381	33.3	12.9	11.2	18.5
All	149,537	100.0	69,573	16,125	53,449	23.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 13.2

Proposal: 3.9

(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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	67.3	0.0	4.0	3.8	-219	-46.6	-0.4	0.7	-3.7	4.2
10-20	95.2	0.0	3.9	9.7	-521	-34.9	-0.9	2.8	-3.5	6.5
20-30	98.3	0.0	4.2	11.2	-881	-22.5	-0.7	6.0	-3.6	12.3
30-40	98.9	0.0	3.8	9.8	-1,066	-15.9	-0.2	8.0	-3.1	16.2
40-50	99.8	0.0	3.2	8.1	-1,127	-12.5	0.1	8.8	-2.5	17.7
50-75	99.6	0.0	3.6	15.6	-1,665	-11.6	0.4	18.4	-2.7	20.7
75-100	99.6	0.0	3.4	9.1	-2,156	-9.9	0.5	12.9	-2.5	22.9
100-200	99.1	0.0	3.7	12.2	-3,646	-10.3	0.6	16.4	-2.7	23.5
200-500	99.2	0.0	4.4	7.8	-9,180	-10.7	0.3	10.1	-3.1	26.1
500-1,000	99.2	0.0	4.8	3.6	-22,780	-10.8	0.1	4.6	-3.3	27.4
More than 1,000	99.3	0.0	6.4	9.2	-120,334	-11.2	0.3	11.3	-4.1	32.3
All	91.1	0.0	3.9	100.0	-1,200	-13.4	0.0	100.0	-3.0	19.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	13,425	20.6	5,952	471	5,482	7.9	3.1	3.7	1.1
10-20	14,525	22.3	14,998	1,492	13,506	10.0	8.4	9.8	3.7
20-30	9,923	15.2	24,756	3,918	20,838	15.8	9.5	10.3	6.7
30-40	7,183	11.0	34,896	6,713	28,183	19.2	9.7	10.1	8.3
40-50	5,638	8.6	44,740	9,039	35,701	20.2	9.8	10.1	8.7
50-75	7,341	11.3	61,123	14,334	46,789	23.5	17.4	17.2	18.0
75-100	3,301	5.1	85,884	21,854	64,030	25.5	11.0	10.6	12.4
100-200	2,615	4.0	135,293	35,417	99,876	26.2	13.7	13.1	15.9
200-500	666	1.0	294,763	86,054	208,710	29.2	7.6	7.0	9.8
500-1,000	123	0.2	686,200	210,783	475,417	30.7	3.3	2.9	4.5
More than 1,000	60	0.1	2,959,793	1,075,749	1,884,044	36.4	6.8	5.6	11.0
All	65,223	100.0	39,611	8,956	30,655	22.6	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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	48.8	0.0	7.6	0.3	-392	-190.1	-0.1	0.0	-7.3	-3.5
10-20	82.9	0.0	5.3	1.3	-796	-138.0	-0.2	-0.1	-5.1	-1.4
20-30	96.4	0.0	6.4	2.6	-1,462	-73.3	-0.4	0.2	-5.9	2.1
30-40	98.4	0.0	6.4	3.1	-1,994	-50.9	-0.4	0.6	-5.7	5.5
40-50	99.2	0.0	6.1	3.5	-2,356	-38.1	-0.4	1.1	-5.2	8.5
50-75	99.7	0.0	5.3	10.6	-2,771	-26.9	-0.8	5.7	-4.4	12.0
75-100	99.9	0.0	5.3	12.5	-3,666	-20.9	-0.5	9.3	-4.2	16.1
100-200	99.9	0.0	5.4	30.5	-5,747	-16.8	-0.1	29.7	-4.1	20.4
200-500	99.8	0.0	4.0	13.2	-8,488	-10.7	1.4	21.5	-2.9	24.1
500-1,000	99.6	0.0	4.2	5.6	-20,513	-10.5	0.6	9.4	-3.0	25.5
More than 1,000	99.6	0.0	6.2	16.7	-125,034	-12.7	1.0	22.6	-4.1	28.6
All	95.9	0.0	5.3	100.0	-4,575	-16.4	0.0	100.0	-4.0	20.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,316	3.9	5,344	206	5,138	3.9	0.2	0.2	0.0
10-20	4,264	7.3	15,744	577	15,167	3.7	1.0	1.3	0.2
20-30	4,724	8.0	25,002	1,994	23,008	8.0	1.8	2.1	0.6
30-40	4,161	7.1	34,927	3,919	31,007	11.2	2.2	2.5	1.0
40-50	3,991	6.8	44,978	6,192	38,786	13.8	2.7	3.0	1.5
50-75	10,328	17.6	62,881	10,295	52,586	16.4	9.6	10.6	6.5
75-100	9,155	15.6	86,663	17,573	69,090	20.3	11.7	12.3	9.8
100-200	14,288	24.3	140,134	34,265	105,868	24.5	29.6	29.5	29.8
200-500	4,181	7.1	292,275	79,046	213,230	27.0	18.1	17.4	20.1
500-1,000	738	1.3	685,635	195,653	489,983	28.5	7.5	7.1	8.8
More than 1,000	359	0.6	3,016,888	988,132	2,028,756	32.8	16.0	14.2	21.6
All	58,775	100.0	115,100	27,925	87,175	24.3	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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	80.1	0.0	7.3	4.3	-544	94.0	-2.2	-3.5	-7.9	-16.3
10-20	97.7	0.0	5.3	10.9	-849	146.7	-5.1	-7.2	-5.5	-9.3
20-30	99.2	0.0	6.8	18.0	-1,582	-106.7	-5.2	-0.4	-6.4	-0.4
30-40	99.7	0.0	6.5	17.8	-1,940	-42.9	-2.4	9.2	-5.6	7.5
40-50	99.3	0.0	5.5	12.4	-2,055	-27.6	0.1	12.7	-4.6	12.1
50-75	99.9	0.0	4.5	17.0	-2,216	-18.5	3.4	29.1	-3.6	16.0
75-100	100.0	0.0	4.3	9.0	-2,848	-14.8	3.1	20.2	-3.4	19.2
100-200	99.8	0.0	2.9	4.9	-2,775	-8.8	4.1	19.6	-2.2	22.3
200-500	98.5	0.0	2.5	1.8	-5,467	-7.6	1.9	8.4	-1.9	23.2
500-1,000	99.3	0.0	3.9	1.0	-18,518	-9.6	0.7	3.6	-2.8	26.0
More than 1,000	99.8	0.0	5.9	2.9	-118,370	-11.9	1.5	8.3	-4.0	29.4
All	96.5	0.0	5.2	100.0	-1,652	-28.0	0.0	100.0	-4.4	11.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	3,017	13.1	6,897	-578	7,475	-8.4	2.4	3.1	-1.3
10-20	4,899	21.3	15,354	-579	15,932	-3.8	8.7	10.7	-2.1
20-30	4,320	18.8	24,931	1,484	23,448	6.0	12.4	13.9	4.7
30-40	3,494	15.2	34,408	4,521	29,886	13.1	13.9	14.3	11.6
40-50	2,294	10.0	44,675	7,443	37,232	16.7	11.8	11.7	12.6
50-75	2,913	12.7	60,868	11,968	48,900	19.7	20.4	19.5	25.7
75-100	1,207	5.2	84,943	19,188	65,754	22.6	11.8	10.9	17.1
100-200	664	2.9	129,003	31,582	97,421	24.5	9.9	8.9	15.5
200-500	122	0.5	288,220	72,298	215,922	25.1	4.1	3.6	6.5
500-1,000	20	0.1	673,186	193,751	479,435	28.8	1.5	1.3	2.8
More than 1,000	9	0.0	2,990,910	996,812	1,994,098	33.3	3.2	2.5	6.8
All	23,011	100.0	37,692	5,898	31,794	15.7	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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	74.7	0.0	7.8	1.1	-576	70.2	-0.3	-0.6	-8.8	-21.3
10-20	96.8	0.0	6.3	3.1	-1,047	98.3	-0.9	-1.5	-6.7	-13.6
20-30	99.3	0.0	8.3	5.6	-1,975	-178.1	-1.2	-0.6	-7.9	-3.5
30-40	99.7	0.0	8.1	6.0	-2,447	-57.3	-0.9	1.1	-7.1	5.3
40-50	99.6	0.0	7.3	5.5	-2,736	-37.9	-0.6	2.1	-6.1	10.0
50-75	99.8	0.0	6.2	11.6	-3,133	-26.9	-0.8	7.5	-5.0	13.6
75-100	100.0	0.0	5.9	12.9	-4,052	-22.3	-0.4	10.7	-4.7	16.3
100-200	100.0	0.0	5.8	27.3	-6,063	-17.5	0.6	30.6	-4.3	20.4
200-500	99.8	0.0	3.9	10.5	-8,250	-10.3	2.2	21.8	-2.8	24.8
500-1,000	99.5	0.0	4.4	4.4	-21,103	-10.4	0.9	9.0	-3.1	26.6
More than 1,000	99.6	0.0	6.4	12.0	-129,613	-12.5	1.5	19.9	-4.2	29.7
All	97.5	0.0	5.9	100.0	-3,981	-19.2	0.0	100.0	-4.5	18.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	3,527	7.3	6,543	-820	7,363	-12.5	0.5	0.8	-0.3
10-20	5,681	11.8	15,526	-1,065	16,591	-6.9	2.1	2.9	-0.6
20-30	5,458	11.3	25,021	1,109	23,911	4.4	3.2	4.0	0.6
30-40	4,678	9.7	34,655	4,270	30,384	12.3	3.8	4.3	2.0
40-50	3,835	8.0	44,728	7,213	37,514	16.1	4.0	4.4	2.8
50-75	7,097	14.7	62,384	11,643	50,741	18.7	10.4	11.0	8.3
75-100	6,097	12.7	86,414	18,157	68,257	21.0	12.3	12.7	11.1
100-200	8,635	17.9	140,048	34,638	105,410	24.7	28.3	27.8	29.9
200-500	2,448	5.1	290,414	80,215	210,199	27.6	16.6	15.7	19.7
500-1,000	400	0.8	684,565	202,940	481,625	29.7	6.4	5.9	8.1
More than 1,000	177	0.4	3,055,370	1,035,776	2,019,594	33.9	12.6	10.9	18.4
All	48,163	100.0	88,829	20,739	68,090	23.4	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 T10-0227**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2008<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	59.5	0.0	3.4	1.1	-224	-138.7	-0.2	-0.1	-3.4	-0.9
10-20	90.8	0.0	2.6	3.9	-383	-84.8	-0.7	0.2	-2.6	0.5
20-30	97.3	0.0	2.9	4.2	-670	-46.3	-0.6	1.1	-2.7	3.2
30-40	98.5	0.0	3.2	4.1	-1,023	-41.1	-0.5	1.3	-2.9	4.2
40-50	99.2	0.0	2.8	3.9	-1,163	-31.2	-0.4	1.9	-2.6	5.7
50-75	99.9	0.0	4.1	14.9	-2,198	-30.2	-1.3	7.6	-3.6	8.3
75-100	99.9	0.0	4.0	8.5	-2,895	-21.6	-0.3	6.8	-3.4	12.2
100-200	99.5	0.0	4.9	18.9	-5,352	-18.4	-0.1	18.4	-3.9	17.1
200-500	99.5	0.0	4.8	14.1	-10,472	-13.6	1.0	19.7	-3.6	22.5
500-1,000	99.7	0.0	4.6	6.5	-21,926	-11.1	0.9	11.4	-3.2	25.8
More than 1,000	99.5	0.0	6.2	20.0	-125,162	-12.2	2.1	31.6	-4.1	29.6
All	92.8	0.0	4.3	100.0	-2,297	-18.1	0.0	100.0	-3.5	15.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2008<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	3,013	10.8	6,704	162	6,543	2.4	1.1	1.3	0.1
10-20	6,511	23.3	15,034	452	14,582	3.0	5.3	6.4	0.8
20-30	4,048	14.5	24,623	1,448	23,175	5.9	5.4	6.3	1.7
30-40	2,540	9.1	34,792	2,487	32,305	7.2	4.8	5.5	1.8
40-50	2,159	7.7	45,038	3,724	41,313	8.3	5.3	6.0	2.3
50-75	4,339	15.5	61,399	7,288	54,111	11.9	14.5	15.8	8.9
75-100	1,886	6.8	86,141	13,425	72,716	15.6	8.8	9.2	7.1
100-200	2,264	8.1	138,696	29,059	109,637	21.0	17.1	16.7	18.5
200-500	865	3.1	295,381	76,845	218,536	26.0	13.9	12.7	18.7
500-1,000	189	0.7	677,853	197,072	480,780	29.1	7.0	6.1	10.5
More than 1,000	103	0.4	3,031,129	1,022,247	2,008,882	33.7	16.9	13.9	29.5
All	27,946	100.0	65,835	12,717	53,118	19.3	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.