

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

Table T10-0132
Extend the 2001 and 2003 Tax Cuts and Permanently Extend AMT Patch
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 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	1.3	0.0	0.1	0.0	-5	-0.1	4.6
10-20	44.2	0.0	0.9	1.3	-137	-0.9	4.7
20-30	74.8	0.0	2.2	3.7	-503	-2.0	9.0
30-40	86.4	0.0	2.4	4.2	-719	-2.0	13.1
40-50	90.7	0.0	2.2	3.8	-836	-1.8	15.4
50-75	96.1	0.0	2.3	8.8	-1,180	-1.8	17.5
75-100	98.7	0.0	2.8	10.4	-1,936	-2.2	19.4
100-200	99.1	0.0	3.5	25.7	-3,810	-2.6	21.9
200-500	99.4	0.0	3.4	14.3	-7,484	-2.5	24.7
500-1,000	98.7	0.0	3.8	6.8	-19,495	-2.7	25.6
More than 1,000	99.3	0.0	6.2	20.9	-128,832	-4.1	29.6
All	71.5	0.0	3.2	100.0	-1,765	-2.5	20.6

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

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 4.6

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	1.3	0.0	0.1	0.0	-5	-1.8	0.0	0.2	-0.1	4.6
10-20	44.2	0.0	0.9	1.3	-137	-15.9	-0.1	0.8	-0.9	4.7
20-30	74.8	0.0	2.2	3.7	-503	-17.9	-0.2	2.1	-2.0	9.0
30-40	86.4	0.0	2.4	4.2	-719	-13.2	-0.1	3.3	-2.0	13.1
40-50	90.7	0.0	2.2	3.8	-836	-10.5	0.0	3.8	-1.8	15.4
50-75	96.1	0.0	2.3	8.8	-1,180	-9.5	0.1	10.0	-1.8	17.5
75-100	98.7	0.0	2.8	10.4	-1,936	-10.1	0.1	11.1	-2.2	19.4
100-200	99.1	0.0	3.5	25.7	-3,810	-10.7	0.0	25.8	-2.6	21.9
200-500	99.4	0.0	3.4	14.3	-7,484	-9.0	0.3	17.2	-2.5	24.7
500-1,000	98.7	0.0	3.8	6.8	-19,495	-9.7	0.1	7.6	-2.7	25.6
More than 1,000	99.3	0.0	6.2	20.9	-128,832	-12.3	-0.3	17.9	-4.1	29.6
All	71.5	0.0	3.2	100.0	-1,765	-10.7	0.0	100.0	-2.5	20.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	19,473	12.5	5,992	279	5,712	4.7	1.1	1.3	0.2
10-20	25,675	16.5	15,574	862	14,712	5.5	3.6	4.4	0.9
20-30	20,342	13.1	25,575	2,816	22,759	11.0	4.7	5.4	2.2
30-40	16,056	10.3	35,907	5,435	30,472	15.1	5.2	5.7	3.4
40-50	12,370	8.0	46,113	7,951	38,163	17.2	5.1	5.5	3.8
50-75	20,373	13.1	64,251	12,441	51,810	19.4	11.8	12.3	9.9
75-100	14,743	9.5	89,246	19,202	70,044	21.5	11.8	12.1	11.0
100-200	18,513	11.9	145,841	35,732	110,108	24.5	24.3	23.8	25.8
200-500	5,241	3.4	304,480	82,817	221,663	27.2	14.3	13.6	16.9
500-1,000	954	0.6	711,387	201,790	509,597	28.4	6.1	5.7	7.5
More than 1,000	446	0.3	3,116,878	1,051,066	2,065,813	33.7	12.5	10.8	18.3
All	155,368	100.0	71,667	16,527	55,140	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: 17.1 Proposal: 4.6

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	0.7	0.0	0.0	0.0	0	-0.1	0.1	1.2	0.0	8.5
10-20	48.6	0.0	0.9	4.4	-121	-8.3	-0.1	3.6	-0.8	8.7
20-30	74.9	0.0	1.5	8.1	-322	-8.4	-0.1	6.4	-1.3	13.7
30-40	92.4	0.0	1.4	7.3	-410	-6.1	0.1	8.3	-1.1	17.7
40-50	97.0	0.0	1.3	6.1	-466	-5.0	0.2	8.6	-1.0	19.4
50-75	97.7	0.0	1.6	13.2	-772	-5.3	0.3	17.5	-1.2	21.8
75-100	98.5	0.0	2.0	10.7	-1,331	-6.0	0.1	12.5	-1.5	23.8
100-200	98.0	0.0	2.5	16.7	-2,586	-7.0	0.0	16.4	-1.8	24.5
200-500	99.3	0.0	3.1	10.9	-6,646	-7.3	-0.1	10.2	-2.2	27.4
500-1,000	98.9	0.0	3.9	5.7	-18,972	-8.5	-0.1	4.5	-2.7	28.9
More than 1,000	98.8	0.0	6.4	16.9	-122,044	-10.6	-0.4	10.6	-4.0	33.8
All	62.0	0.0	2.0	100.0	-628	-6.9	0.0	100.0	-1.6	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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- 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	13,625	20.1	5,910	500	5,410	8.5	2.9	3.5	1.1
10-20	15,494	22.8	15,417	1,467	13,950	9.5	8.7	10.2	3.7
20-30	10,657	15.7	25,474	3,814	21,659	15.0	9.9	10.9	6.6
30-40	7,568	11.2	35,938	6,778	29,160	18.9	9.9	10.4	8.3
40-50	5,576	8.2	46,070	9,413	36,657	20.4	9.4	9.6	8.5
50-75	7,296	10.8	63,429	14,614	48,815	23.0	16.9	16.8	17.2
75-100	3,425	5.1	88,382	22,372	66,011	25.3	11.0	10.6	12.4
100-200	2,751	4.1	140,736	37,019	103,717	26.3	14.1	13.4	16.4
200-500	701	1.0	306,169	90,516	215,653	29.6	7.8	7.1	10.2
500-1,000	127	0.2	709,117	224,207	484,910	31.6	3.3	2.9	4.6
More than 1,000	59	0.1	3,064,204	1,156,133	1,908,071	37.7	6.6	5.3	11.0
All	67,885	100.0	40,448	9,137	31,311	22.6	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	4.8	0.0	0.6	0.0	-28	-12.6	0.0	0.0	-0.5	3.7
10-20	27.8	0.0	0.8	0.3	-121	-21.0	0.0	0.1	-0.8	2.8
20-30	63.0	0.0	2.7	1.5	-639	-35.0	-0.1	0.4	-2.5	4.6
30-40	68.1	0.0	2.9	2.1	-950	-25.5	-0.2	0.8	-2.6	7.7
40-50	78.7	0.0	2.8	2.3	-1,124	-18.7	-0.1	1.3	-2.4	10.5
50-75	94.2	0.0	2.5	6.5	-1,367	-12.8	-0.1	5.8	-2.1	14.2
75-100	98.7	0.0	3.0	10.2	-2,118	-11.8	0.0	10.0	-2.4	17.7
100-200	99.4	0.0	3.7	29.9	-4,087	-11.5	0.1	30.3	-2.8	21.4
200-500	99.5	0.0	3.5	16.5	-7,696	-9.4	0.5	20.9	-2.5	24.4
500-1,000	98.8	0.0	3.8	7.7	-19,629	-9.9	0.2	9.2	-2.8	25.1
More than 1,000	99.4	0.0	6.2	23.0	-127,348	-12.6	-0.2	21.0	-4.2	28.9
All	82.2	0.0	3.7	100.0	-3,355	-11.6	0.0	100.0	-2.8	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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- 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	2,449	4.0	5,126	219	4,906	4.3	0.2	0.2	0.0
10-20	4,462	7.3	15,983	575	15,408	3.6	1.0	1.3	0.2
20-30	4,928	8.1	25,734	1,825	23,910	7.1	1.7	2.1	0.5
30-40	4,438	7.3	36,076	3,729	32,348	10.3	2.2	2.6	0.9
40-50	4,139	6.8	46,216	5,997	40,219	13.0	2.6	3.0	1.4
50-75	9,641	15.9	65,170	10,650	54,520	16.3	8.6	9.5	5.9
75-100	9,818	16.2	89,778	17,970	71,808	20.0	12.1	12.8	10.1
100-200	14,926	24.6	147,281	35,590	111,691	24.2	30.2	30.2	30.3
200-500	4,378	7.2	304,202	81,778	222,424	26.9	18.3	17.7	20.4
500-1,000	795	1.3	712,174	198,419	513,755	27.9	7.8	7.4	9.0
More than 1,000	368	0.6	3,053,140	1,009,567	2,043,573	33.1	15.5	13.7	21.2
All	60,792	100.0	119,608	28,858	90,750	24.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	-6	0.9	-0.3	-1.7	-0.1	-9.2
10-20	42.9	0.0	1.1	4.5	-186	25.3	-1.4	-4.2	-1.2	-5.9
20-30	85.9	0.0	3.2	15.6	-784	-57.8	-2.1	2.1	-3.1	2.2
30-40	95.1	0.0	3.5	17.9	-1,081	-23.9	-1.2	10.5	-3.0	9.7
40-50	96.6	0.0	3.1	12.3	-1,175	-15.4	0.0	12.5	-2.6	14.0
50-75	98.6	0.0	2.9	19.5	-1,471	-11.8	1.2	26.9	-2.3	17.4
75-100	98.9	0.0	3.1	12.0	-2,092	-10.7	1.0	18.5	-2.4	20.0
100-200	99.5	0.0	2.7	8.9	-2,772	-8.3	1.4	18.1	-2.0	22.5
200-500	99.5	0.0	2.1	2.5	-4,713	-6.1	0.7	7.1	-1.6	23.6
500-1,000	97.6	0.0	3.3	1.6	-16,783	-9.2	0.2	3.0	-2.5	24.1
More than 1,000	99.5	0.0	6.0	5.0	-119,834	-11.5	0.3	7.0	-3.9	30.1
All	69.9	0.0	2.8	100.0	-917	-15.6	0.0	100.0	-2.4	12.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 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- 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	3,209	13.3	6,999	-637	7,635	-9.1	2.4	3.1	-1.4
10-20	5,408	22.4	15,686	-737	16,423	-4.7	9.1	11.3	-2.8
20-30	4,419	18.3	25,635	1,356	24,279	5.3	12.2	13.6	4.2
30-40	3,670	15.2	35,569	4,515	31,053	12.7	14.1	14.5	11.7
40-50	2,322	9.6	46,068	7,642	38,426	16.6	11.5	11.4	12.5
50-75	2,941	12.2	63,194	12,461	50,733	19.7	20.0	19.0	25.8
75-100	1,267	5.2	87,790	19,613	68,176	22.3	12.0	11.0	17.5
100-200	710	2.9	135,920	33,352	102,567	24.5	10.4	9.3	16.7
200-500	119	0.5	304,528	76,713	227,814	25.2	3.9	3.4	6.4
500-1,000	21	0.1	686,300	182,047	504,253	26.5	1.6	1.4	2.8
More than 1,000	9	0.0	3,051,458	1,038,145	2,013,313	34.0	3.0	2.3	6.7
All	24,178	100.0	38,406	5,878	32,528	15.3	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.1	-20	2.4	-0.1	-0.4	-0.3	-13.1
10-20	46.5	0.0	1.4	1.1	-235	18.9	-0.3	-1.0	-1.5	-9.4
20-30	89.3	0.0	4.3	4.2	-1,054	-117.8	-0.6	-0.1	-4.1	-0.6
30-40	96.7	0.0	4.5	5.0	-1,421	-33.8	-0.5	1.5	-4.0	7.8
40-50	97.0	0.0	4.1	4.4	-1,571	-21.5	-0.3	2.5	-3.4	12.4
50-75	98.6	0.0	3.5	9.1	-1,827	-15.1	-0.2	7.9	-2.8	15.9
75-100	99.5	0.0	3.7	11.7	-2,620	-13.9	-0.1	11.2	-2.9	18.2
100-200	99.8	0.0	4.0	27.7	-4,457	-12.2	0.4	30.6	-3.0	21.7
200-500	99.7	0.0	3.4	13.4	-7,548	-9.0	1.0	20.8	-2.5	25.0
500-1,000	99.2	0.0	4.2	6.2	-20,953	-10.0	0.3	8.6	-2.9	26.5
More than 1,000	99.6	0.0	6.7	17.2	-135,037	-12.6	0.2	18.3	-4.4	30.2
All	83.2	0.0	4.1	100.0	-2,811	-13.4	0.0	100.0	-3.1	20.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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	3,805	7.8	6,625	-850	7,475	-12.8	0.6	0.8	-0.3
10-20	6,209	12.7	15,826	-1,244	17,070	-7.9	2.2	3.1	-0.8
20-30	5,470	11.2	25,668	895	24,773	3.5	3.2	4.0	0.5
30-40	4,817	9.9	35,746	4,207	31,539	11.8	3.9	4.5	2.0
40-50	3,830	7.8	46,097	7,295	38,802	15.8	4.0	4.4	2.7
50-75	6,853	14.0	64,651	12,119	52,533	18.7	10.0	10.6	8.1
75-100	6,138	12.6	89,544	18,919	70,625	21.1	12.4	12.8	11.3
100-200	8,529	17.4	147,403	36,469	110,934	24.7	28.4	27.9	30.2
200-500	2,436	5.0	303,499	83,548	219,951	27.5	16.7	15.8	19.8
500-1,000	405	0.8	714,589	210,207	504,382	29.4	6.6	6.0	8.3
More than 1,000	175	0.4	3,095,878	1,068,759	2,027,119	34.5	12.3	10.5	18.2
All	48,902	100.0	90,398	21,058	69,340	23.3	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 law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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 T10-0132
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.4	0.0	0.0	0.0	-1	-0.5	0.0	0.1	0.0	2.9
10-20	14.1	0.0	0.2	0.5	-33	-7.9	0.0	0.7	-0.2	2.5
20-30	36.8	0.0	0.7	1.6	-157	-12.6	0.0	1.4	-0.6	4.3
30-40	53.9	0.0	0.8	1.7	-273	-11.2	0.0	1.7	-0.8	6.1
40-50	62.8	0.0	0.9	1.6	-370	-11.0	0.0	1.7	-0.8	6.5
50-75	89.6	0.0	1.5	7.8	-871	-11.7	-0.1	7.3	-1.4	10.3
75-100	96.6	0.0	2.0	7.6	-1,505	-11.1	0.0	7.6	-1.7	13.7
100-200	98.2	0.0	3.2	23.1	-3,626	-11.9	-0.2	21.4	-2.5	18.5
200-500	99.0	0.0	3.8	18.7	-8,397	-10.4	0.2	20.2	-2.8	23.8
500-1,000	97.4	0.0	3.7	9.0	-18,300	-9.4	0.2	10.9	-2.6	25.4
More than 1,000	99.4	0.0	6.1	28.4	-122,759	-11.7	-0.2	26.9	-4.0	30.4
All	53.2	0.0	2.7	100.0	-1,567	-11.1	0.0	100.0	-2.2	17.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,522	8.5	6,528	189	6,339	2.9	0.8	0.9	0.1
10-20	6,642	22.4	15,553	417	15,135	2.7	4.8	5.8	0.7
20-30	4,651	15.7	25,360	1,249	24,111	4.9	5.5	6.5	1.4
30-40	2,939	9.9	35,780	2,438	33,342	6.8	4.9	5.7	1.7
40-50	2,058	6.9	46,183	3,372	42,810	7.3	4.4	5.1	1.7
50-75	4,144	14.0	63,809	7,452	56,357	11.7	12.3	13.5	7.4
75-100	2,348	7.9	88,288	13,566	74,722	15.4	9.7	10.2	7.6
100-200	2,957	10.0	145,786	30,553	115,233	21.0	20.1	19.8	21.6
200-500	1,037	3.5	304,965	81,009	223,956	26.6	14.8	13.5	20.1
500-1,000	229	0.8	697,487	195,563	501,924	28.0	7.5	6.7	10.7
More than 1,000	108	0.4	3,055,011	1,051,040	2,003,972	34.4	15.3	12.5	27.0
All	29,671	100.0	72,264	14,107	58,157	19.5	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 is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under 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.