

**Table T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <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>	69.0	0.0	4.0	1.9	-226	-3.8	0.6
<b>10-20</b>	66.3	1.9	2.8	4.6	-410	-2.6	1.8
<b>20-30</b>	74.9	5.1	2.2	4.5	-502	-2.0	6.8
<b>30-40</b>	80.1	6.2	2.0	4.4	-628	-1.8	11.2
<b>40-50</b>	83.2	5.0	2.0	4.2	-785	-1.7	13.6
<b>50-75</b>	84.2	5.9	2.0	9.5	-1,072	-1.7	15.8
<b>75-100</b>	91.0	2.0	2.8	12.3	-1,964	-2.2	17.7
<b>100-200</b>	94.9	0.5	3.9	34.1	-4,359	-3.0	20.4
<b>200-500</b>	97.8	0.1	3.6	18.4	-8,007	-2.6	23.4
<b>500-1,000</b>	94.1	0.5	1.2	2.7	-6,471	-0.9	24.8
<b>More than 1,000</b>	94.4	0.6	0.8	3.2	-16,304	-0.5	29.3
<b>All</b>	79.7	3.1	2.6	100.0	-1,485	-2.1	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 31.0

Proposal: 4.3

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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 T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <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	69.0	0.0	4.0	1.9	-226	-86.8	-0.2	0.0	-3.8	0.6
10-20	66.3	1.9	2.8	4.6	-410	-59.8	-0.4	0.3	-2.6	1.8
20-30	74.9	5.1	2.2	4.5	-502	-22.4	-0.3	1.7	-2.0	6.8
30-40	80.1	6.2	2.0	4.4	-628	-13.5	-0.1	3.1	-1.8	11.2
40-50	83.2	5.0	2.0	4.2	-785	-11.1	-0.1	3.7	-1.7	13.6
50-75	84.2	5.9	2.0	9.5	-1,072	-9.6	0.0	9.8	-1.7	15.8
75-100	91.0	2.0	2.8	12.3	-1,964	-11.1	-0.2	10.8	-2.2	17.7
100-200	94.9	0.5	3.9	34.1	-4,359	-12.8	-0.9	25.4	-3.0	20.4
200-500	97.8	0.1	3.6	18.4	-8,007	-10.1	-0.1	17.9	-2.6	23.4
500-1,000	94.1	0.5	1.2	2.7	-6,471	-3.6	0.5	8.0	-0.9	24.8
More than 1,000	94.4	0.6	0.8	3.2	-16,304	-1.8	1.6	19.2	-0.5	29.3
All	79.7	3.1	2.6	100.0	-1,485	-9.8	0.0	100.0	-2.1	19.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <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	19,483	12.5	5,992	261	5,731	4.4	1.1	1.3	0.2
10-20	25,829	16.6	15,575	684	14,891	4.4	3.6	4.4	0.8
20-30	20,502	13.2	25,561	2,244	23,317	8.8	4.7	5.5	2.0
30-40	16,325	10.5	35,910	4,643	31,267	12.9	5.3	5.8	3.2
40-50	12,320	7.9	46,013	7,055	38,957	15.3	5.1	5.5	3.7
50-75	20,494	13.2	64,345	11,215	53,130	17.4	11.9	12.5	9.8
75-100	14,456	9.3	89,138	17,702	71,436	19.9	11.6	11.8	10.9
100-200	18,064	11.6	145,784	34,077	111,707	23.4	23.8	23.1	26.2
200-500	5,300	3.4	304,160	79,302	224,858	26.1	14.5	13.6	17.9
500-1,000	966	0.6	708,702	182,418	526,284	25.7	6.2	5.8	7.5
More than 1,000	451	0.3	3,086,398	919,223	2,167,175	29.8	12.6	11.2	17.7
All	155,368	100.0	71,362	15,110	56,252	21.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7)

Number of AMT Taxpayers (millions). Baseline: 31.0 Proposal: 4.:

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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 T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<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	67.5	0.1	2.9	5.0	-155	-31.8	-0.3	0.9	-2.6	5.6
10-20	57.7	2.9	1.6	8.4	-227	-17.4	-0.4	3.2	-1.5	7.0
20-30	70.4	5.8	1.6	9.0	-353	-10.3	-0.2	6.3	-1.4	12.0
30-40	77.8	8.2	1.8	10.0	-541	-8.7	-0.1	8.5	-1.5	15.8
40-50	81.5	6.6	1.8	8.9	-680	-7.7	0.0	8.6	-1.5	17.6
50-75	79.4	6.6	1.9	16.0	-927	-6.8	0.1	17.7	-1.5	19.9
75-100	81.0	3.3	2.0	10.3	-1,318	-6.3	0.2	12.3	-1.5	22.2
100-200	78.2	2.4	1.9	13.1	-2,058	-6.1	0.2	16.3	-1.5	22.4
200-500	89.9	0.0	2.3	8.9	-5,206	-6.6	0.1	10.2	-1.7	24.2
500-1,000	81.2	0.1	2.5	3.9	-12,866	-6.5	0.1	4.5	-1.8	25.9
More than 1,000	86.2	0.0	2.2	6.3	-45,163	-4.4	0.4	11.2	-1.5	32.3
All	70.4	4.0	1.9	100.0	-619	-7.5	0.0	100.0	-1.5	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<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	Percent of Total
Less than 10	13,628	20.1	5,912	486	5,427	8.2	3.0	3.4	1.2
10-20	15,563	22.9	15,417	1,307	14,110	8.5	8.8	10.1	3.6
20-30	10,674	15.7	25,425	3,412	22,013	13.4	9.9	10.8	6.5
30-40	7,763	11.4	35,888	6,194	29,694	17.3	10.2	10.6	8.6
40-50	5,522	8.1	45,996	8,791	37,205	19.1	9.3	9.5	8.7
50-75	7,277	10.7	63,477	13,560	49,917	21.4	16.9	16.8	17.6
75-100	3,271	4.8	88,141	20,862	67,279	23.7	10.6	10.2	12.2
100-200	2,681	4.0	140,986	33,646	107,340	23.9	13.9	13.3	16.1
200-500	715	1.1	305,431	79,077	226,354	25.9	8.0	7.5	10.1
500-1,000	127	0.2	710,485	196,927	513,558	27.7	3.3	3.0	4.5
More than 1,000	59	0.1	3,061,313	1,033,270	2,028,043	33.8	6.6	5.5	10.9
All	67,885	100.0	40,203	8,256	31,947	20.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

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(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 T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<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	54.8	0.0	4.1	0.3	-202	-112.8	0.0	0.0	-3.9	-0.5
10-20	66.9	0.0	3.0	1.3	-460	-109.4	-0.1	0.0	-2.9	-0.3
20-30	66.9	6.7	2.3	1.8	-561	-48.1	-0.2	0.2	-2.2	2.4
30-40	71.4	6.8	2.0	1.9	-659	-24.0	-0.1	0.7	-1.8	5.8
40-50	77.7	5.4	1.9	2.1	-794	-16.4	-0.1	1.1	-1.7	8.8
50-75	83.8	7.2	1.8	6.1	-985	-10.6	-0.1	5.6	-1.5	12.7
75-100	93.4	1.8	2.8	12.7	-2,061	-12.6	-0.3	9.6	-2.3	16.0
100-200	97.8	0.2	4.3	44.2	-4,799	-14.0	-1.5	29.3	-3.3	20.0
200-500	99.1	0.1	3.8	23.9	-8,576	-10.8	-0.2	21.5	-2.8	23.4
500-1,000	96.7	0.0	1.1	2.9	-5,605	-3.1	0.7	9.7	-0.8	24.7
More than 1,000	96.3	0.0	0.6	2.8	-11,881	-1.4	1.9	22.2	-0.4	28.7
All	84.7	2.9	2.8	100.0	-2,607	-9.8	0.0	100.0	-2.2	20.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<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	Percent of Total
Less than 10	2,458	4.0	5,127	179	4,948	3.5	0.2	0.2	0.0
10-20	4,484	7.4	15,988	421	15,568	2.6	1.0	1.2	0.1
20-30	4,950	8.1	25,691	1,165	24,525	4.5	1.8	2.2	0.4
30-40	4,548	7.5	36,079	2,752	33,327	7.6	2.3	2.7	0.8
40-50	4,111	6.8	46,138	4,834	41,304	10.5	2.6	3.0	1.2
50-75	9,868	16.2	65,232	9,294	55,938	14.3	8.9	9.8	5.7
75-100	9,751	16.0	89,728	16,423	73,305	18.3	12.1	12.7	9.9
100-200	14,579	24.0	147,153	34,181	112,971	23.2	29.6	29.3	30.8
200-500	4,418	7.3	304,072	79,574	224,499	26.2	18.5	17.6	21.7
500-1,000	807	1.3	708,944	180,375	528,569	25.4	7.9	7.6	9.0
More than 1,000	373	0.6	3,020,335	879,616	2,140,719	29.1	15.6	14.2	20.3
All	60,792	100.0	119,264	26,628	92,636	22.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

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(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 T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011<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	86.1	0.0	7.3	6.7	-556	84.9	-2.4	-4.1	-8.0	-17.3
10-20	88.9	0.2	5.4	18.3	-893	92.7	-6.4	-10.7	-5.7	-11.8
20-30	93.0	1.7	3.2	13.5	-795	-151.1	-3.3	-1.3	-3.1	-1.0
30-40	94.2	1.8	2.4	10.4	-769	-22.5	-0.1	10.1	-2.2	7.4
40-50	94.6	1.5	2.4	8.3	-945	-14.4	1.2	13.9	-2.1	12.2
50-75	95.1	0.7	3.0	17.0	-1,576	-13.9	2.8	29.7	-2.5	15.4
75-100	97.5	0.0	4.0	12.5	-2,767	-14.8	1.7	20.2	-3.2	18.2
100-200	99.0	0.1	3.9	10.3	-3,996	-12.1	2.4	21.0	-2.9	21.3
200-500	97.6	0.0	2.2	2.3	-4,938	-6.8	1.4	8.8	-1.6	22.6
500-1,000	94.1	0.0	0.7	0.3	-3,702	-2.3	0.7	3.6	-0.5	23.5
More than 1,000	91.1	0.0	0.7	0.5	-13,757	-1.5	1.8	8.8	-0.5	29.8
All	92.0	0.9	3.4	100.0	-1,105	-22.0	0.0	100.0	-2.9	10.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011<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	Percent of Total
Less than 10	3,210	13.3	6,992	-655	7,647	-9.4	2.4	3.1	-1.7
10-20	5,467	22.6	15,684	-963	16,648	-6.1	9.3	11.4	-4.3
20-30	4,540	18.8	25,742	526	25,216	2.0	12.7	14.3	2.0
30-40	3,604	14.9	35,672	3,415	32,257	9.6	14.0	14.6	10.1
40-50	2,355	9.7	45,878	6,548	39,330	14.3	11.7	11.6	12.7
50-75	2,878	11.9	63,396	11,366	52,030	17.9	19.8	18.8	26.9
75-100	1,203	5.0	87,509	18,686	68,824	21.4	11.4	10.4	18.5
100-200	686	2.8	135,910	32,996	102,913	24.3	10.1	8.8	18.6
200-500	123	0.5	300,576	72,902	227,674	24.3	4.0	3.5	7.4
500-1,000	21	0.1	685,462	164,855	520,608	24.1	1.6	1.4	2.9
More than 1,000	9	0.0	3,016,510	912,996	2,103,515	30.3	3.0	2.4	7.0
All	24,178	100.0	38,064	5,031	33,033	13.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

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(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.

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**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <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	86.9	0.0	7.7	1.7	-580	64.7	-0.3	-0.7	-8.8	-22.3
10-20	96.1	0.0	6.0	5.2	-1,044	68.5	-1.0	-2.0	-6.6	-16.2
20-30	97.1	0.6	3.8	4.3	-986	610.2	-0.7	-0.8	-3.8	-4.5
30-40	97.5	0.8	3.0	3.7	-978	-35.2	-0.4	1.1	-2.7	5.0
40-50	96.9	1.3	2.9	3.5	-1,147	-20.0	-0.2	2.2	-2.5	10.0
50-75	97.7	0.2	2.8	8.2	-1,512	-14.5	-0.1	7.6	-2.3	13.8
75-100	99.2	0.1	3.8	12.8	-2,704	-15.8	-0.3	10.7	-3.0	16.2
100-200	99.6	0.0	5.3	38.7	-5,938	-16.8	-1.2	30.1	-4.0	20.0
200-500	99.6	0.0	4.2	18.2	-9,358	-11.5	0.5	22.0	-3.1	23.9
500-1,000	99.0	0.3	1.1	1.9	-5,873	-3.1	1.0	9.4	-0.8	26.0
More than 1,000	98.0	0.2	0.6	1.7	-12,090	-1.3	2.5	20.2	-0.4	30.1
All	97.0	0.3	3.7	100.0	-2,604	-13.6	0.0	100.0	-2.9	18.4

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2011 <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	3,802	7.8	6,626	-897	7,522	-13.5	0.6	0.8	-0.4
10-20	6,286	12.9	15,820	-1,524	17,344	-9.6	2.3	3.2	-1.0
20-30	5,585	11.4	25,751	-162	25,913	-0.6	3.3	4.2	-0.1
30-40	4,840	9.9	35,828	2,777	33,051	7.8	3.9	4.6	1.4
40-50	3,830	7.8	45,994	5,750	40,244	12.5	4.0	4.5	2.4
50-75	6,945	14.2	64,798	10,436	54,361	16.1	10.2	10.9	7.7
75-100	6,016	12.3	89,302	17,148	72,154	19.2	12.2	12.5	11.0
100-200	8,298	17.0	147,100	35,364	111,736	24.0	27.7	26.8	31.3
200-500	2,472	5.1	302,766	81,554	221,213	26.9	17.0	15.8	21.5
500-1,000	414	0.9	710,942	190,482	520,461	26.8	6.7	6.2	8.4
More than 1,000	178	0.4	3,059,211	932,004	2,127,206	30.5	12.4	10.9	17.7
All	48,902	100.0	89,975	19,187	70,788	21.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7)

Note: Tax units with children are those claiming an exemption for children at home or away from home

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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 T11-0002**  
**Current Law**  
**Baseline: Pre-2009-Stimulus Law, Evaluated in 2011**  
**Distribution of Federal Tax Change by Cash Income Level, 2011 <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	16.9	0.0	0.5	0.4	-33	-18.2	0.0	0.1	-0.5	2.3
10-20	13.7	5.2	0.2	1.0	-29	-7.8	0.0	0.7	-0.2	2.2
20-30	21.1	18.0	0.2	1.0	-44	-4.4	0.0	1.3	-0.2	3.8
30-40	24.7	27.6	0.2	0.9	-60	-3.1	0.0	1.6	-0.2	5.2
40-50	29.6	22.5	0.3	1.3	-130	-4.6	0.0	1.6	-0.3	5.9
50-75	42.1	24.8	0.4	4.7	-234	-3.9	0.1	7.0	-0.4	9.1
75-100	58.3	10.4	0.7	6.4	-556	-4.8	0.1	7.5	-0.6	12.5
100-200	75.6	2.6	1.6	28.1	-1,943	-7.3	-0.4	21.4	-1.3	17.0
200-500	92.0	0.2	2.7	31.4	-6,213	-8.6	-0.6	19.9	-2.0	21.7
500-1,000	83.2	0.5	1.6	9.6	-8,591	-5.0	0.1	10.9	-1.2	23.6
More than 1,000	84.7	1.1	1.4	15.2	-29,117	-3.1	0.7	28.0	-1.0	29.4
All	34.6	12.8	1.2	100.0	-691	-5.6	0.0	100.0	-1.0	16.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <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	2,517	8.5	6,521	179	6,342	2.8	0.8	0.9	0.1
10-20	6,646	22.4	15,554	376	15,178	2.4	4.8	5.7	0.7
20-30	4,645	15.7	25,360	1,012	24,348	4.0	5.5	6.4	1.3
30-40	2,955	10.0	35,803	1,909	33,894	5.3	4.9	5.6	1.5
40-50	2,048	6.9	46,230	2,852	43,378	6.2	4.4	5.0	1.6
50-75	4,138	14.0	63,797	6,059	57,738	9.5	12.3	13.4	6.9
75-100	2,347	7.9	88,272	11,609	76,663	13.2	9.7	10.1	7.5
100-200	2,969	10.0	145,766	26,782	118,984	18.4	20.2	19.9	21.8
200-500	1,035	3.5	305,561	72,434	233,127	23.7	14.8	13.6	20.5
500-1,000	228	0.8	698,096	173,289	524,807	24.8	7.4	6.7	10.8
More than 1,000	107	0.4	3,050,579	927,159	2,123,420	30.4	15.3	12.8	27.2
All	29,671	100.0	72,215	12,305	59,910	17.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7)

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

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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.