

Table T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	69.0	0.0	4.0	3.0	-226	-3.8	0.6
10-20	66.3	1.9	2.8	7.2	-410	-2.6	1.8
20-30	74.8	5.1	2.1	6.9	-498	-2.0	6.8
30-40	80.0	6.3	2.0	6.8	-616	-1.7	11.2
40-50	83.0	5.1	1.9	6.3	-749	-1.6	13.6
50-75	83.0	6.3	1.7	12.8	-922	-1.4	15.8
75-100	87.8	3.2	1.8	12.9	-1,313	-1.5	17.7
100-200	90.2	1.2	1.8	24.7	-2,021	-1.4	20.4
200-500	94.1	0.0	1.3	11.0	-3,051	-1.0	23.4
500-1,000	91.2	0.0	1.0	3.5	-5,322	-0.8	24.8
More than 1,000	93.6	0.0	0.7	4.8	-15,787	-0.5	29.3
All	78.5	3.3	1.7	100.0	-951	-1.3	19.1

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

Number of AMT Taxpayers (millions). Baseline: 4.1

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; and a 2 percentage point cut in OASDI tax rate for employees. 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. Both baseline and proposal include the 2011 AMT patch.

(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 T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	69.0	0.0	4.0	3.0	-226	-86.8	-0.2	0.0	-3.8	0.6
10-20	66.3	1.9	2.8	7.2	-410	-59.8	-0.5	0.3	-2.6	1.8
20-30	74.8	5.1	2.1	6.9	-498	-22.2	-0.3	1.7	-2.0	6.8
30-40	80.0	6.3	2.0	6.8	-616	-13.3	-0.2	3.1	-1.7	11.2
40-50	83.0	5.1	1.9	6.3	-749	-10.7	-0.2	3.7	-1.6	13.6
50-75	83.0	6.3	1.7	12.8	-922	-8.3	-0.2	9.8	-1.4	15.8
75-100	87.8	3.2	1.8	12.9	-1,313	-7.7	-0.1	10.8	-1.5	17.7
100-200	90.2	1.2	1.8	24.7	-2,021	-6.4	0.0	25.4	-1.4	20.4
200-500	94.1	0.0	1.3	11.0	-3,051	-4.1	0.5	17.9	-1.0	23.4
500-1,000	91.2	0.0	1.0	3.5	-5,322	-2.9	0.3	8.0	-0.8	24.8
More than 1,000	93.6	0.0	0.7	4.8	-15,787	-1.7	0.9	19.2	-0.5	29.3
All	78.5	3.3	1.7	100.0	-951	-6.5	0.0	100.0	-1.3	19.1

**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	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	2,240	23,321	8.8	4.7	5.4	2.0
30-40	16,325	10.5	35,910	4,632	31,278	12.9	5.3	5.8	3.3
40-50	12,320	7.9	46,013	7,020	38,993	15.3	5.1	5.4	3.8
50-75	20,494	13.2	64,345	11,066	53,279	17.2	11.9	12.4	10.0
75-100	14,456	9.3	89,138	17,051	72,087	19.1	11.6	11.8	10.9
100-200	18,064	11.6	145,784	31,739	114,044	21.8	23.8	23.4	25.3
200-500	5,300	3.4	304,160	74,346	229,814	24.4	14.5	13.8	17.4
500-1,000	966	0.6	708,702	181,269	527,433	25.6	6.2	5.8	7.7
More than 1,000	451	0.3	3,086,398	918,705	2,167,693	29.8	12.6	11.1	18.3
All	155,368	100.0	71,362	14,575	56,786	20.4	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.1 Proposal: 4.1

(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; and a 2 percentage point cut in OASDI tax rate for employees. 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. Both baseline and proposal include the 2011 AMT patch.

(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 T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	67.5	0.1	2.9	5.4	-154	-31.8	-0.3	0.9	-2.6	5.6
10-20	57.7	2.9	1.6	9.1	-227	-17.4	-0.4	3.2	-1.5	7.0
20-30	70.4	5.8	1.6	9.7	-353	-10.3	-0.2	6.3	-1.4	12.0
30-40	77.8	8.2	1.8	10.8	-541	-8.7	-0.2	8.5	-1.5	15.8
40-50	81.5	6.6	1.8	9.7	-679	-7.7	-0.1	8.6	-1.5	17.6
50-75	79.2	6.6	1.8	16.7	-892	-6.6	0.1	17.7	-1.4	19.9
75-100	80.6	3.3	1.8	10.1	-1,193	-5.8	0.2	12.3	-1.4	22.2
100-200	74.8	2.5	1.4	10.4	-1,505	-4.6	0.4	16.3	-1.1	22.4
200-500	82.7	0.0	1.6	6.8	-3,712	-4.8	0.2	10.2	-1.2	24.2
500-1,000	78.8	0.1	2.5	4.1	-12,622	-6.4	0.0	4.5	-1.8	25.9
More than 1,000	83.9	0.0	2.2	6.8	-45,010	-4.4	0.3	11.2	-1.5	32.3
All	70.1	4.0	1.8	100.0	-571	-7.0	0.0	100.0	-1.4	19.0

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	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	3.7
20-30	10,674	15.7	25,425	3,412	22,014	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	8,790	37,206	19.1	9.3	9.5	8.7
50-75	7,277	10.7	63,477	13,525	49,952	21.3	16.9	16.7	17.7
75-100	3,271	4.8	88,141	20,736	67,404	23.5	10.6	10.2	12.2
100-200	2,681	4.0	140,986	33,093	107,893	23.5	13.9	13.3	15.9
200-500	715	1.1	305,431	77,583	227,848	25.4	8.0	7.5	10.0
500-1,000	127	0.2	710,485	196,682	513,803	27.7	3.3	3.0	4.5
More than 1,000	59	0.1	3,061,313	1,033,116	2,028,197	33.8	6.6	5.5	10.9
All	67,885	100.0	40,203	8,208	31,995	20.4	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; and a 2 percentage point cut in OASDI tax rate for employees. 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. Both baseline and proposal include the 2011 AMT patch.

(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

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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 T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	54.8	0.0	4.1	0.6	-202	-112.9	0.0	0.0	-3.9	-0.5
10-20	66.9	0.0	3.0	2.4	-460	-109.4	-0.1	0.0	-2.9	-0.3
20-30	66.9	6.7	2.3	3.3	-559	-48.1	-0.2	0.2	-2.2	2.4
30-40	71.4	6.8	1.9	3.4	-639	-23.4	-0.2	0.7	-1.8	5.8
40-50	77.7	5.4	1.9	3.8	-781	-16.2	-0.2	1.1	-1.7	8.8
50-75	82.8	7.7	1.6	10.3	-885	-9.6	-0.3	5.6	-1.4	12.7
75-100	89.5	3.5	1.8	15.2	-1,331	-8.5	-0.3	9.6	-1.5	16.0
100-200	92.7	1.0	1.8	36.4	-2,128	-6.8	-0.4	29.3	-1.5	20.0
200-500	96.0	0.0	1.3	15.4	-2,972	-4.0	0.3	21.5	-1.0	23.4
500-1,000	93.0	0.0	0.8	4.0	-4,252	-2.4	0.3	9.7	-0.6	24.7
More than 1,000	95.4	0.0	0.5	4.9	-11,265	-1.3	1.0	22.2	-0.4	28.7
All	82.5	3.5	1.5	100.0	-1,402	-5.5	0.0	100.0	-1.2	20.1

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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,458	4.0	5,127	179	4,949	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	1,164	24,527	4.5	1.8	2.1	0.4
30-40	4,548	7.5	36,079	2,732	33,347	7.6	2.3	2.7	0.8
40-50	4,111	6.8	46,138	4,821	41,317	10.5	2.6	3.0	1.3
50-75	9,868	16.2	65,232	9,194	56,038	14.1	8.9	9.7	5.9
75-100	9,751	16.0	89,728	15,694	74,035	17.5	12.1	12.7	9.9
100-200	14,579	24.0	147,153	31,509	115,643	21.4	29.6	29.6	29.7
200-500	4,418	7.3	304,072	73,970	230,103	24.3	18.5	17.8	21.2
500-1,000	807	1.3	708,944	179,022	529,922	25.3	7.9	7.5	9.4
More than 1,000	373	0.6	3,020,335	879,000	2,141,335	29.1	15.6	14.0	21.2
All	60,792	100.0	119,264	25,422	93,842	21.3	100.0	100.0	100.0

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

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(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

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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 T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	86.1	0.0	7.3	8.2	-556	84.9	-2.3	-4.1	-8.0	-17.3
10-20	88.9	0.2	5.4	22.4	-893	92.7	-6.2	-10.7	-5.7	-11.8
20-30	92.8	1.8	3.1	16.2	-779	-152.7	-3.3	-1.3	-3.0	-1.0
30-40	93.9	2.0	2.3	12.4	-752	-22.1	-0.4	10.1	-2.1	7.4
40-50	94.3	1.6	2.2	9.3	-857	-13.3	0.9	13.9	-1.9	12.2
50-75	92.5	1.2	2.2	14.9	-1,126	-10.3	2.8	29.7	-1.8	15.4
75-100	93.1	0.7	2.1	8.3	-1,503	-8.6	2.2	20.2	-1.7	18.2
100-200	96.3	0.1	1.8	5.9	-1,878	-6.1	2.8	21.0	-1.4	21.3
200-500	93.4	0.0	1.1	1.4	-2,421	-3.4	1.4	8.8	-0.8	22.6
500-1,000	93.6	0.0	0.7	0.3	-3,423	-2.1	0.6	3.6	-0.5	23.5
More than 1,000	89.9	0.0	0.6	0.6	-13,552	-1.5	1.5	8.8	-0.5	29.8
All	91.3	1.0	2.7	100.0	-902	-18.7	0.0	100.0	-2.4	10.3

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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	Percent of Total
Less than 10	3,210	13.3	6,992	-655	7,647	-9.4	2.4	3.1	-1.8
10-20	5,467	22.6	15,684	-963	16,648	-6.1	9.3	11.3	-4.5
20-30	4,540	18.8	25,742	510	25,232	2.0	12.7	14.3	2.0
30-40	3,604	14.9	35,672	3,397	32,274	9.5	14.0	14.5	10.5
40-50	2,355	9.7	45,878	6,460	39,418	14.1	11.7	11.6	13.0
50-75	2,878	11.9	63,396	10,916	52,480	17.2	19.8	18.8	26.9
75-100	1,203	5.0	87,509	17,422	70,088	19.9	11.4	10.5	18.0
100-200	686	2.8	135,910	30,879	105,031	22.7	10.1	9.0	18.1
200-500	123	0.5	300,576	70,384	230,191	23.4	4.0	3.5	7.4
500-1,000	21	0.1	685,462	164,576	520,887	24.0	1.6	1.4	3.0
More than 1,000	9	0.0	3,016,510	912,791	2,103,720	30.3	3.0	2.4	7.3
All	24,178	100.0	38,064	4,827	33,237	12.7	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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Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	86.9	0.0	7.7	3.0	-580	64.7	-0.3	-0.7	-8.8	-22.3
10-20	96.1	0.0	6.0	8.9	-1,044	68.5	-0.9	-2.0	-6.6	-16.2
20-30	97.0	0.7	3.8	7.4	-972	553.4	-0.7	-0.8	-3.8	-4.5
30-40	97.2	1.0	2.9	6.2	-942	-34.4	-0.4	1.1	-2.6	5.0
40-50	96.5	1.3	2.6	5.5	-1,063	-18.8	-0.3	2.2	-2.3	10.0
50-75	95.6	0.8	2.2	11.2	-1,184	-11.7	-0.3	7.6	-1.8	13.8
75-100	97.8	0.5	2.2	13.1	-1,609	-10.0	-0.2	10.7	-1.8	16.2
100-200	98.9	0.0	2.2	28.2	-2,503	-7.8	0.2	30.1	-1.7	20.0
200-500	98.9	0.0	1.4	10.8	-3,228	-4.3	0.9	22.0	-1.1	23.9
500-1,000	98.8	0.0	0.9	2.7	-4,773	-2.5	0.6	9.4	-0.7	26.0
More than 1,000	98.0	0.0	0.6	2.9	-11,824	-1.3	1.5	20.2	-0.4	30.1
All	96.3	0.5	2.1	100.0	-1,509	-8.3	0.0	100.0	-1.7	18.4

**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	3,802	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	3.1	-1.1
20-30	5,585	11.4	25,751	-176	25,927	-0.7	3.3	4.1	-0.1
30-40	4,840	9.9	35,828	2,742	33,086	7.7	3.9	4.6	1.5
40-50	3,830	7.8	45,994	5,665	40,329	12.3	4.0	4.4	2.5
50-75	6,945	14.2	64,798	10,109	54,688	15.6	10.2	10.8	7.9
75-100	6,016	12.3	89,302	16,053	73,249	18.0	12.2	12.5	10.9
100-200	8,298	17.0	147,100	31,930	115,170	21.7	27.7	27.2	30.0
200-500	2,472	5.1	302,766	75,423	227,343	24.9	17.0	16.0	21.1
500-1,000	414	0.9	710,942	189,382	521,560	26.6	6.7	6.1	8.9
More than 1,000	178	0.4	3,059,211	931,739	2,127,472	30.5	12.4	10.8	18.8
All	48,902	100.0	89,975	18,091	71,884	20.1	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; and a 2 percentage point cut in OASDI tax rate for employees. 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. Both baseline and proposal include the 2011 AMT patch.

(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 T11-0004
Current Law
Baseline: Pre-2009-Stimulus Law plus AMT Patch, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
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	16.9	0.0	0.5	0.7	-33	-18.2	0.0	0.1	-0.5	2.3
10-20	13.7	5.2	0.2	1.7	-29	-7.8	0.0	0.7	-0.2	2.2
20-30	21.1	18.0	0.2	1.8	-44	-4.4	0.0	1.3	-0.2	3.8
30-40	24.7	27.6	0.2	1.5	-59	-3.1	0.0	1.6	-0.2	5.2
40-50	29.5	22.5	0.3	2.2	-128	-4.5	0.0	1.6	-0.3	5.9
50-75	40.5	25.6	0.4	7.4	-209	-3.5	0.0	7.0	-0.3	9.1
75-100	45.1	15.8	0.4	5.9	-297	-2.6	0.1	7.5	-0.3	12.5
100-200	52.3	6.0	0.5	16.3	-644	-2.5	0.2	21.4	-0.4	17.0
200-500	76.5	0.1	1.1	22.8	-2,595	-3.8	-0.1	19.9	-0.9	21.7
500-1,000	73.8	0.2	1.3	13.6	-7,043	-4.1	-0.1	10.9	-1.0	23.6
More than 1,000	81.4	0.0	1.3	26.0	-28,508	-3.1	0.1	28.0	-0.9	29.4
All	30.3	13.7	0.7	100.0	-396	-3.3	0.0	100.0	-0.6	16.1

**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	2,517	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	1,011	24,348	4.0	5.5	6.3	1.3
30-40	2,955	10.0	35,803	1,909	33,894	5.3	4.9	5.6	1.6
40-50	2,048	6.9	46,230	2,849	43,381	6.2	4.4	5.0	1.6
50-75	4,138	14.0	63,797	6,033	57,763	9.5	12.3	13.4	7.0
75-100	2,347	7.9	88,272	11,350	76,922	12.9	9.7	10.1	7.5
100-200	2,969	10.0	145,766	25,484	120,283	17.5	20.2	20.0	21.2
200-500	1,035	3.5	305,561	68,815	236,745	22.5	14.8	13.7	20.0
500-1,000	228	0.8	698,096	171,741	526,356	24.6	7.4	6.7	11.0
More than 1,000	107	0.4	3,050,579	926,550	2,124,029	30.4	15.3	12.8	27.9
All	29,671	100.0	72,215	12,011	60,204	16.6	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; and a 2 percentage point cut in OASDI tax rate for employees. 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. Both baseline and proposal include the 2011 AMT patch.

(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.