

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

**Table T11-0054**  
**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Summary Table**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal<br>Tax Change (\$) | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|------------------------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   |                                    | Change (%)                            | Under the<br>Proposal |
| <b>Less than 10</b>  | 19.1                              | 0.0                  | 2.5   | 0.6                                     | -135                               | -2.4                                  | 3.2                   |
| <b>10-20</b>   | 53.5                              | 1.1                  | 2.4   | 2.2                                     | -355                               | -2.3                                  | 2.9                   |
| <b>20-30</b>   | 75.9                              | 0.5                  | 3.0   | 3.8                                     | -691                               | -2.6                                  | 8.0                   |
| <b>30-40</b>   | 87.6                              | 0.6                  | 2.9   | 3.8                                     | -907                               | -2.5                                  | 12.4                  |
| <b>40-50</b>   | 92.0                              | 0.2                  | 2.8   | 3.7                                     | -1,093                             | -2.3                                  | 15.4                  |
| <b>50-75</b>   | 96.5                              | 0.2                  | 2.7   | 8.2                                     | -1,405                             | -2.2                                  | 17.6                  |
| <b>75-100</b>  | 98.8                              | 0.1                  | 3.5   | 9.1                                     | -2,468                             | -2.7                                  | 19.3                  |
| <b>100-200</b>   | 99.3                              | 0.1                  | 4.2   | 24.6                                    | -4,508                             | -3.2                                  | 22.0                  |
| <b>200-500</b>   | 99.5                              | 0.0                  | 4.4   | 15.2                                    | -9,389                             | -3.1                                  | 24.8                  |
| <b>500-1,000</b>   | 98.4                              | 0.3                  | 4.8   | 7.0                                     | -24,003                            | -3.4                                  | 26.6                  |
| <b>More than 1,000</b>   | 99.4                              | 0.1                  | 7.1   | 21.8                                    | -142,672                           | -4.5                                  | 31.5                  |
| <b>All</b>   | 78.2                              | 0.4                  | 4.1   | 100.0                                   | -2,454                             | -3.1                                  | 21.3                  |

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

Number of AMT Taxpayers (millions). Baseline: 21.2

Proposal: 5.2

(1) Calendar year. Baseline is current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

(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 T11-0054**  
**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%<br>Points)   | Under the<br>Proposal | Change (%<br>Points)                  | Under the<br>Proposal |
| Less than 10   | 19.1                              | 0.0                  | 2.5   | 0.6                                     | -135                       | -42.7   | -0.1                   | 0.1                   | -2.4                                  | 3.2                   |
| 10-20  | 53.5                              | 1.1                  | 2.4   | 2.2                                     | -355                       | -43.7   | -0.2                   | 0.4                   | -2.3                                  | 2.9                   |
| 20-30  | 75.9                              | 0.5                  | 3.0   | 3.8                                     | -691                       | -24.8   | -0.3                   | 1.7                   | -2.6                                  | 8.0                   |
| 30-40  | 87.6                              | 0.6                  | 2.9   | 3.8                                     | -907                       | -16.7   | -0.1                   | 2.8                   | -2.5                                  | 12.4                  |
| 40-50  | 92.0                              | 0.2                  | 2.8   | 3.7                                     | -1,093                     | -13.1   | 0.0                    | 3.5                   | -2.3                                  | 15.4                  |
| 50-75  | 96.5                              | 0.2                  | 2.7   | 8.2                                     | -1,405                     | -11.0   | 0.2                    | 9.7                   | -2.2                                  | 17.6                  |
| 75-100   | 98.8                              | 0.1                  | 3.5   | 9.1                                     | -2,468                     | -12.3   | 0.0                    | 9.4                   | -2.7                                  | 19.3                  |
| 100-200  | 99.3                              | 0.1                  | 4.2   | 24.6                                    | -4,508                     | -12.6   | 0.0                    | 24.8                  | -3.2                                  | 22.0                  |
| 200-500  | 99.5                              | 0.0                  | 4.4   | 15.2                                    | -9,389                     | -11.2   | 0.3                    | 17.4                  | -3.1                                  | 24.8                  |
| 500-1,000  | 98.4                              | 0.3                  | 4.8   | 7.0                                     | -24,003                    | -11.2   | 0.1                    | 8.1                   | -3.4                                  | 26.6                  |
| More than 1,000  | 99.4                              | 0.1                  | 7.1   | 21.8                                    | -142,672                   | -12.6   | 0.0                    | 21.9                  | -4.5                                  | 31.5                  |
| All  | 78.2                              | 0.4                  | 4.1   | 100.0                                   | -2,454                     | -12.7   | 0.0                    | 100.0                 | -3.1                                  | 21.3                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average<br>Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average<br>Federal Tax<br>Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of<br>Federal Taxes |
|--|------------------------|------------------|--------------------------------|--|--|---|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                                |  |  |   | Percent of Total            | Percent of Total             |                           |
| Less than 10   | 16,372                 | 10.3             | 5,709                          | 317  | 5,392  | 5.6   | 0.7                         | 0.9                          | 0.2                       |
| 10-20  | 24,763                 | 15.5             | 15,706                         | 812  | 14,894   | 5.2   | 3.1                         | 3.9                          | 0.7                       |
| 20-30  | 21,537                 | 13.5             | 26,118                         | 2,784                                      | 23,334   | 10.7  | 4.4                         | 5.2                          | 1.9                       |
| 30-40  | 16,514                 | 10.3             | 36,581                         | 5,432                                      | 31,150   | 14.9  | 4.8                         | 5.4                          | 2.9                       |
| 40-50  | 13,080                 | 8.2              | 47,115                         | 8,330                                      | 38,785   | 17.7  | 4.9                         | 5.3                          | 3.5                       |
| 50-75  | 22,835                 | 14.3             | 64,797                         | 12,832                                     | 51,965   | 19.8  | 11.7                        | 12.4                         | 9.5                       |
| 75-100   | 14,507                 | 9.1              | 91,187                         | 20,027                                     | 71,160   | 22.0  | 10.4                        | 10.8                         | 9.4                       |
| 100-200  | 21,341                 | 13.4             | 142,857                        | 35,909                                     | 106,948  | 25.1  | 24.1                        | 23.8                         | 24.8                      |
| 200-500  | 6,329                  | 4.0              | 299,437                        | 83,727                                     | 215,710  | 28.0  | 15.0                        | 14.2                         | 17.2                      |
| 500-1,000  | 1,147                  | 0.7              | 714,015                        | 214,206                                    | 499,809  | 30.0  | 6.5                         | 6.0                          | 8.0                       |
| More than 1,000  | 598                    | 0.4              | 3,141,857                      | 1,131,324                                  | 2,010,533  | 36.0  | 14.8                        | 12.5                         | 21.9                      |
| All  | 159,683                | 100.0            | 79,379                         | 19,349                                     | 60,030   | 24.4  | 100.0                       | 100.0                        | 100.0                     |

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

Number of AMT Taxpayers (millions). Baseline: 21.2

Proposal: 5.1

(1) Calendar year. Baseline is current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

(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 T11-0054**  
**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table - Single Tax Units**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%)<br>Points)  | Under the<br>Proposal | Change (%)<br>Points)                 | Under the<br>Proposal |
| Less than 10   | 11.6                              | 0.1                  | 1.6   | 1.1                                     | -84                        | -17.2   | -0.1                   | 0.7                   | -1.5                                  | 7.1                   |
| 10-20  | 52.3                              | 1.5                  | 1.4   | 3.5                                     | -195                       | -14.2   | -0.1                   | 2.7                   | -1.3                                  | 7.6                   |
| 20-30  | 73.8                              | 0.3                  | 1.8   | 5.4                                     | -398                       | -10.7   | 0.0                    | 5.7                   | -1.5                                  | 12.7                  |
| 30-40  | 90.8                              | 0.4                  | 1.8   | 4.7                                     | -522                       | -7.8    | 0.3                    | 7.1                   | -1.4                                  | 16.8                  |
| 40-50  | 97.1                              | 0.1                  | 2.0   | 5.3                                     | -748                       | -7.6    | 0.3                    | 8.1                   | -1.6                                  | 19.3                  |
| 50-75  | 98.3                              | 0.0                  | 2.2   | 11.4                                    | -1,074                     | -7.2    | 0.8                    | 18.7                  | -1.7                                  | 21.6                  |
| 75-100   | 98.7                              | 0.0                  | 3.6   | 10.1                                    | -2,359                     | -9.8    | 0.2                    | 11.9                  | -2.6                                  | 24.0                  |
| 100-200  | 98.5                              | 0.1                  | 4.3   | 18.1                                    | -4,320                     | -11.2   | 0.0                    | 18.4                  | -3.1                                  | 24.5                  |
| 200-500  | 99.1                              | 0.0                  | 6.8   | 14.1                                    | -14,506                    | -15.7   | -0.5                   | 9.7                   | -4.8                                  | 25.6                  |
| 500-1,000  | 98.2                              | 0.1                  | 9.7   | 7.9                                     | -45,095                    | -18.7   | -0.4                   | 4.4                   | -6.4                                  | 27.9                  |
| More than 1,000  | 99.1                              | 0.1                  | 10.3  | 18.2                                    | -186,475                   | -15.7   | -0.6                   | 12.5                  | -6.2                                  | 33.5                  |
| All  | 68.5                              | 0.5                  | 3.5   | 100.0                                   | -1,221                     | -11.3   | 0.0                    | 100.0                 | -2.7                                  | 21.1                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average Federal<br>Tax Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of Federal<br>Taxes |
|--|------------------------|------------------|-----------------------------|--|--|--|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                             |  |  |  | Percent of Total            | Percent of Total             | Percent of Total          |
| Less than 10   | 11,717                 | 16.6             | 5,695                       | 486  | 5,209  | 8.5                                      | 2.1                         | 2.5                          | 0.8                       |
| 10-20  | 15,430                 | 21.9             | 15,557                      | 1,372                                      | 14,185   | 8.8                                      | 7.5                         | 9.0                          | 2.8                       |
| 20-30  | 11,682                 | 16.6             | 26,016                      | 3,714                                      | 22,302   | 14.3                                     | 9.5                         | 10.7                         | 5.7                       |
| 30-40  | 7,821                  | 11.1             | 36,553                      | 6,673                                      | 29,880   | 18.3                                     | 8.9                         | 9.6                          | 6.9                       |
| 40-50  | 6,046                  | 8.6              | 47,054                      | 9,822                                      | 37,232   | 20.9                                     | 8.9                         | 9.2                          | 7.8                       |
| 50-75  | 9,109                  | 12.9             | 63,845                      | 14,884                                     | 48,961   | 23.3                                     | 18.2                        | 18.3                         | 17.8                      |
| 75-100   | 3,700                  | 5.3              | 90,036                      | 24,001                                     | 66,035   | 26.7                                     | 10.4                        | 10.0                         | 11.7                      |
| 100-200  | 3,613                  | 5.1              | 139,747                     | 38,587                                     | 101,159  | 27.6                                     | 15.8                        | 15.0                         | 18.3                      |
| 200-500  | 837                    | 1.2              | 304,381                     | 92,411                                     | 211,970  | 30.4                                     | 8.0                         | 7.3                          | 10.2                      |
| 500-1,000  | 151                    | 0.2              | 705,144                     | 241,693                                    | 463,451  | 34.3                                     | 3.3                         | 2.9                          | 4.8                       |
| More than 1,000  | 84                     | 0.1              | 2,997,275                   | 1,191,549                                  | 1,805,727  | 39.8                                     | 7.9                         | 6.2                          | 13.2                      |
| All  | 70,516                 | 100.0            | 45,439                      | 10,784                                     | 34,655   | 23.7                                     | 100.0                       | 100.0                        | 100.0                     |

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

(1) Calendar year. Baseline is current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

(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.

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**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%)<br>Points)  | Under the<br>Proposal | Change (%)<br>Points)                 | Under the<br>Proposal |
| Less than 10   | 15.2                              | 0.0                  | 2.7   | 0.1                                     | -120                       | -40.1   | 0.0                    | 0.0                   | -2.5                                  | 3.7                   |
| 10-20  | 35.6                              | 0.2                  | 2.5   | 0.6                                     | -398                       | -73.4   | -0.1                   | 0.0                   | -2.5                                  | 0.9                   |
| 20-30  | 63.2                              | 1.6                  | 3.7   | 1.7                                     | -901                       | -47.7   | -0.2                   | 0.3                   | -3.4                                  | 3.8                   |
| 30-40  | 73.6                              | 1.1                  | 3.8   | 2.1                                     | -1,258                     | -33.1   | -0.2                   | 0.6                   | -3.4                                  | 6.9                   |
| 40-50  | 80.4                              | 0.4                  | 3.4   | 2.1                                     | -1,380                     | -22.4   | -0.1                   | 1.1                   | -2.9                                  | 10.1                  |
| 50-75  | 93.7                              | 0.3                  | 2.7   | 5.5                                     | -1,515                     | -14.1   | -0.1                   | 4.9                   | -2.3                                  | 14.0                  |
| 75-100   | 98.8                              | 0.1                  | 3.4   | 8.6                                     | -2,491                     | -13.7   | -0.1                   | 7.8                   | -2.7                                  | 17.1                  |
| 100-200  | 99.4                              | 0.1                  | 4.3   | 29.3                                    | -4,632                     | -13.1   | -0.2                   | 28.0                  | -3.2                                  | 21.3                  |
| 200-500  | 99.6                              | 0.0                  | 4.0   | 17.4                                    | -8,677                     | -10.5   | 0.5                    | 21.3                  | -2.9                                  | 24.7                  |
| 500-1,000  | 98.5                              | 0.2                  | 4.1   | 7.6                                     | -20,865                    | -9.9    | 0.3                    | 10.0                  | -2.9                                  | 26.5                  |
| More than 1,000  | 99.5                              | 0.1                  | 6.6   | 24.8                                    | -132,897                   | -12.1   | 0.1                    | 25.9                  | -4.3                                  | 31.1                  |
| All  | 85.3                              | 0.3                  | 4.3   | 100.0                                   | -4,263                     | -12.6   | 0.0                    | 100.0                 | -3.2                                  | 22.3                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average Federal<br>Tax Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of Federal<br>Taxes |
|--|------------------------|------------------|-----------------------------|--|--|--|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                             |  |  |  | Percent of Total            | Percent of Total             | Percent of Total          |
| Less than 10   | 2,132                  | 3.5              | 4,815                       | 298  | 4,517  | 6.2                                      | 0.1                         | 0.2                          | 0.0                       |
| 10-20  | 3,870                  | 6.3              | 16,251                      | 543  | 15,709   | 3.3                                      | 0.8                         | 1.0                          | 0.1                       |
| 20-30  | 4,833                  | 7.9              | 26,206                      | 1,890                                      | 24,316   | 7.2                                      | 1.6                         | 1.9                          | 0.4                       |
| 30-40  | 4,426                  | 7.2              | 36,703                      | 3,798                                      | 32,905   | 10.4                                     | 2.0                         | 2.4                          | 0.8                       |
| 40-50  | 4,060                  | 6.6              | 47,252                      | 6,174                                      | 41,078   | 13.1                                     | 2.4                         | 2.7                          | 1.2                       |
| 50-75  | 9,605                  | 15.6             | 65,977                      | 10,741                                     | 55,236   | 16.3                                     | 7.8                         | 8.7                          | 5.0                       |
| 75-100   | 9,045                  | 14.7             | 91,845                      | 18,189                                     | 73,656   | 19.8                                     | 10.2                        | 10.9                         | 7.9                       |
| 100-200  | 16,613                 | 27.0             | 144,066                     | 35,379                                     | 108,687  | 24.6                                     | 29.3                        | 29.7                         | 28.2                      |
| 200-500  | 5,275                  | 8.6              | 298,718                     | 82,406                                     | 216,312  | 27.6                                     | 19.3                        | 18.7                         | 20.8                      |
| 500-1,000  | 957                    | 1.6              | 716,145                     | 210,352                                    | 505,793  | 29.4                                     | 8.4                         | 8.0                          | 9.7                       |
| More than 1,000  | 490                    | 0.8              | 3,102,780                   | 1,096,488                                  | 2,006,292  | 35.3                                     | 18.6                        | 16.2                         | 25.8                      |
| All  | 61,567                 | 100.0            | 132,758                     | 33,874                                     | 98,884   | 25.5                                     | 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 <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.

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**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%)<br>Points)  | Under the<br>Proposal | Change (%)<br>Points)                 | Under the<br>Proposal |
| Less than 10   | 59.9                              | 0.0                  | 5.7   | 2.7                                     | -407                       | 78.6    | -0.8                   | -1.5                  | -6.2                                  | -14.0                 |
| 10-20  | 68.6                              | 0.4                  | 4.8   | 11.4                                    | -798                       | 106.4   | -3.4                   | -5.6                  | -5.1                                  | -9.8                  |
| 20-30  | 92.6                              | 0.1                  | 4.8   | 15.6                                    | -1,204                     | -96.3   | -3.1                   | 0.2                   | -4.6                                  | 0.2                   |
| 30-40  | 96.5                              | 0.2                  | 4.1   | 14.0                                    | -1,296                     | -28.2   | -1.0                   | 8.9                   | -3.6                                  | 9.1                   |
| 40-50  | 97.5                              | 0.2                  | 3.6   | 10.2                                    | -1,418                     | -17.9   | 0.3                    | 11.7                  | -3.0                                  | 13.8                  |
| 50-75  | 99.0                              | 0.0                  | 3.6   | 18.5                                    | -1,848                     | -14.4   | 1.8                    | 27.6                  | -2.9                                  | 17.1                  |
| 75-100   | 99.3                              | 0.0                  | 3.7   | 10.5                                    | -2,602                     | -12.6   | 1.6                    | 18.3                  | -2.9                                  | 20.0                  |
| 100-200  | 99.6                              | 0.0                  | 3.1   | 8.2                                     | -3,129                     | -9.1    | 2.5                    | 20.6                  | -2.3                                  | 23.3                  |
| 200-500  | 98.5                              | 0.0                  | 2.9   | 2.9                                     | -6,327                     | -8.1    | 1.1                    | 8.3                   | -2.2                                  | 24.5                  |
| 500-1,000  | 98.9                              | 0.0                  | 3.8   | 1.4                                     | -18,719                    | -9.8    | 0.4                    | 3.3                   | -2.7                                  | 25.1                  |
| More than 1,000  | 99.8                              | 0.1                  | 7.0   | 4.5                                     | -131,406                   | -12.2   | 0.7                    | 8.1                   | -4.5                                  | 31.9                  |
| All  | 87.2                              | 0.2                  | 4.0   | 100.0                                   | -1,445                     | -20.1   | 0.0                    | 100.0                 | -3.4                                  | 13.4                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average Federal<br>Tax Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of Federal<br>Taxes |
|--|------------------------|------------------|-----------------------------|--|--|--|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                             |  |  |  | Percent of Total            | Percent of Total             | Percent of Total          |
| Less than 10   | 2,386                  | 9.5              | 6,591                       | -518                                       | 7,109  | -7.9                                     | 1.5                         | 1.9                          | -0.7                      |
| 10-20  | 5,181                  | 20.6             | 15,741                      | -750                                       | 16,492   | -4.8                                     | 7.5                         | 9.5                          | -2.2                      |
| 20-30  | 4,712                  | 18.8             | 26,276                      | 1,250                                      | 25,025   | 4.8                                      | 11.4                        | 13.1                         | 3.3                       |
| 30-40  | 3,910                  | 15.6             | 36,461                      | 4,598                                      | 31,863   | 12.6                                     | 13.2                        | 13.8                         | 10.0                      |
| 40-50  | 2,610                  | 10.4             | 47,096                      | 7,913                                      | 39,184   | 16.8                                     | 11.4                        | 11.4                         | 11.4                      |
| 50-75  | 3,632                  | 14.5             | 64,017                      | 12,815                                     | 51,202   | 20.0                                     | 21.5                        | 20.6                         | 25.8                      |
| 75-100   | 1,462                  | 5.8              | 90,229                      | 20,684                                     | 69,544   | 22.9                                     | 12.2                        | 11.3                         | 16.7                      |
| 100-200  | 952                    | 3.8              | 134,253                     | 34,397                                     | 99,856   | 25.6                                     | 11.8                        | 10.6                         | 18.1                      |
| 200-500  | 165                    | 0.7              | 294,759                     | 78,581                                     | 216,178  | 26.7                                     | 4.5                         | 4.0                          | 7.2                       |
| 500-1,000  | 28                     | 0.1              | 688,030                     | 191,144                                    | 496,886  | 27.8                                     | 1.8                         | 1.5                          | 2.9                       |
| More than 1,000  | 12                     | 0.1              | 2,955,354                   | 1,074,619                                  | 1,880,735  | 36.4                                     | 3.4                         | 2.6                          | 7.4                       |
| All  | 25,098                 | 100.0            | 43,104                      | 7,200                                      | 35,904   | 16.7                                     | 100.0                       | 100.0                        | 100.0                     |

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

(1) Calendar year. Baseline is current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

(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 T11-0054**  
**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%<br>Points)   | Under the<br>Proposal | Change (%<br>Points)                  | Under the<br>Proposal |
| Less than 10   | 61.6                              | 0.0                  | 6.2   | 0.7                                     | -435                       | 60.6    | -0.2                   | -0.3                  | -6.9                                  | -18.4                 |
| 10-20  | 77.0                              | 0.2                  | 5.8   | 3.1                                     | -996                       | 75.2    | -0.7                   | -1.3                  | -6.2                                  | -14.5                 |
| 20-30  | 92.8                              | 0.2                  | 6.3   | 4.9                                     | -1,599                     | -192.2  | -0.8                   | -0.4                  | -6.1                                  | -2.9                  |
| 30-40  | 98.2                              | 0.2                  | 5.5   | 4.9                                     | -1,788                     | -41.9   | -0.6                   | 1.2                   | -4.9                                  | 6.8                   |
| 40-50  | 98.2                              | 0.2                  | 4.9   | 4.1                                     | -1,926                     | -25.4   | -0.3                   | 2.2                   | -4.1                                  | 12.0                  |
| 50-75  | 99.3                              | 0.0                  | 4.0   | 8.6                                     | -2,131                     | -17.4   | -0.2                   | 7.3                   | -3.3                                  | 15.6                  |
| 75-100   | 99.7                              | 0.1                  | 4.4   | 9.9                                     | -3,172                     | -16.1   | -0.1                   | 9.2                   | -3.5                                  | 18.0                  |
| 100-200  | 99.9                              | 0.0                  | 4.8   | 26.7                                    | -5,196                     | -14.4   | 0.2                    | 28.3                  | -3.6                                  | 21.5                  |
| 200-500  | 99.8                              | 0.0                  | 4.0   | 13.8                                    | -8,561                     | -10.3   | 1.2                    | 21.5                  | -2.9                                  | 25.2                  |
| 500-1,000  | 99.1                              | 0.2                  | 4.4   | 5.9                                     | -21,673                    | -9.9    | 0.6                    | 9.6                   | -3.0                                  | 27.8                  |
| More than 1,000  | 99.6                              | 0.1                  | 7.0   | 17.4                                    | -137,312                   | -12.0   | 0.8                    | 22.7                  | -4.4                                  | 32.2                  |
| All  | 93.7                              | 0.1                  | 4.9   | 100.0                                   | -3,707                     | -15.1   | 0.0                    | 100.0                 | -3.7                                  | 20.9                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average<br>Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average<br>Federal Tax<br>Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of<br>Federal Taxes |
|--|------------------------|------------------|--------------------------------|--|--|---|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                                |  |  |   | Percent of Total            | Percent of Total             |                           |
| Less than 10   | 2,836                  | 5.8              | 6,263                          | -717                                       | 6,979  | -11.4                                       | 0.4                         | 0.5                          | -0.2                      |
| 10-20  | 5,625                  | 11.4             | 15,969                         | -1,324                                     | 17,293   | -8.3  | 1.8                         | 2.6                          | -0.6                      |
| 20-30  | 5,645                  | 11.4             | 26,204                         | 832  | 25,372   | 3.2   | 3.0                         | 3.9                          | 0.4                       |
| 30-40  | 5,039                  | 10.2             | 36,562                         | 4,270                                      | 32,293   | 11.7  | 3.8                         | 4.4                          | 1.8                       |
| 40-50  | 3,930                  | 8.0              | 47,287                         | 7,596                                      | 39,691   | 16.1  | 3.8                         | 4.2                          | 2.5                       |
| 50-75  | 7,341                  | 14.9             | 65,172                         | 12,284                                     | 52,888   | 18.9  | 9.7                         | 10.5                         | 7.5                       |
| 75-100   | 5,725                  | 11.6             | 91,743                         | 19,708                                     | 72,035   | 21.5  | 10.7                        | 11.1                         | 9.3                       |
| 100-200  | 9,407                  | 19.1             | 143,468                        | 36,063                                     | 107,405  | 25.1  | 27.5                        | 27.3                         | 28.1                      |
| 200-500  | 2,939                  | 6.0              | 297,723                        | 83,554                                     | 214,169  | 28.1  | 17.8                        | 17.0                         | 20.3                      |
| 500-1,000  | 495                    | 1.0              | 713,890                        | 219,964                                    | 493,926  | 30.8  | 7.2                         | 6.6                          | 9.0                       |
| More than 1,000  | 231                    | 0.5              | 3,118,562                      | 1,141,611                                  | 1,976,951  | 36.6  | 14.7                        | 12.3                         | 21.9                      |
| All  | 49,348                 | 100.0            | 99,630                         | 24,497                                     | 75,133   | 24.6  | 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 current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

(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 T11-0054**  
**Administration's FY2012 Budget Proposals**  
**Extend Current Policy**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                      | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average Federal Tax Change |         | Share of Federal Taxes |                       | Average Federal Tax Rate <sup>5</sup> |                       |
|--|-----------------------------------|----------------------|---|---|----------------------------|---------|------------------------|-----------------------|---------------------------------------|-----------------------|
|  | With Tax Cut                      | With Tax<br>Increase |   |   | Dollars                    | Percent | Change (%<br>Points)   | Under the<br>Proposal | Change (%<br>Points)                  | Under the<br>Proposal |
| Less than 10   | 2.1                               | 0.0                  | 0.3   | 0.0                                     | -16                        | -7.2    | 0.0                    | 0.1                   | -0.3                                  | 3.4                   |
| 10-20  | 14.4                              | 0.1                  | 0.4   | 0.4                                     | -55                        | -12.8   | 0.0                    | 0.6                   | -0.3                                  | 2.4                   |
| 20-30  | 37.4                              | 0.4                  | 0.8   | 1.2                                     | -194                       | -14.5   | 0.0                    | 1.4                   | -0.8                                  | 4.4                   |
| 30-40  | 55.7                              | 0.8                  | 1.2   | 1.5                                     | -390                       | -15.1   | 0.0                    | 1.6                   | -1.1                                  | 6.0                   |
| 40-50  | 67.1                              | 0.2                  | 2.3   | 2.6                                     | -1,001                     | -23.3   | -0.2                   | 1.7                   | -2.1                                  | 7.0                   |
| 50-75  | 87.1                              | 0.3                  | 2.1   | 6.3                                     | -1,231                     | -16.0   | 0.0                    | 6.4                   | -1.9                                  | 9.9                   |
| 75-100   | 97.2                              | 0.1                  | 3.6   | 8.6                                     | -2,745                     | -18.9   | -0.2                   | 7.1                   | -3.0                                  | 13.0                  |
| 100-200  | 97.9                              | 0.3                  | 4.7   | 20.2                                    | -5,336                     | -17.4   | -0.3                   | 18.5                  | -3.7                                  | 17.6                  |
| 200-500  | 99.0                              | 0.0                  | 6.6   | 19.5                                    | -14,690                    | -17.5   | -0.3                   | 17.7                  | -4.8                                  | 22.6                  |
| 500-1,000  | 96.7                              | 0.3                  | 6.9   | 9.9                                     | -34,074                    | -15.4   | 0.1                    | 10.5                  | -4.8                                  | 26.1                  |
| More than 1,000  | 99.3                              | 0.2                  | 8.5   | 29.6                                    | -169,367                   | -14.2   | 0.8                    | 34.4                  | -5.3                                  | 32.0                  |
| All  | 55.0                              | 0.3                  | 4.4   | 100.0                                   | -2,695                     | -16.2   | 0.0                    | 100.0                 | -3.5                                  | 17.9                  |

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

| Cash Income Level<br>(thousands of 2009<br>dollars) <sup>2</sup> | Tax Units <sup>3</sup> |                  | Average<br>Income<br>(Dollars) | Average Federal<br>Tax Burden<br>(Dollars) | Average After-<br>Tax Income <sup>4</sup><br>(Dollars) | Average<br>Federal Tax<br>Rate <sup>5</sup> | Share of Pre-<br>Tax Income | Share of Post-<br>Tax Income | Share of<br>Federal Taxes |
|--|------------------------|------------------|--------------------------------|--|--|---|-----------------------------|------------------------------|---------------------------|
|  | Number<br>(thousands)  | Percent of Total |                                |  |  |   | Percent of Total            | Percent of Total             |                           |
| Less than 10   | 2,157                  | 6.9              | 6,180                          | 223  | 5,956  | 3.6   | 0.5                         | 0.7                          | 0.1                       |
| 10-20  | 6,690                  | 21.4             | 15,817                         | 428  | 15,390   | 2.7   | 4.3                         | 5.4                          | 0.6                       |
| 20-30  | 5,381                  | 17.2             | 25,874                         | 1,340                                      | 24,534   | 5.2   | 5.7                         | 6.9                          | 1.4                       |
| 30-40  | 3,213                  | 10.3             | 36,522                         | 2,588                                      | 33,934   | 7.1   | 4.8                         | 5.7                          | 1.6                       |
| 40-50  | 2,197                  | 7.0              | 47,041                         | 4,304                                      | 42,737   | 9.2   | 4.2                         | 4.9                          | 1.8                       |
| 50-75  | 4,326                  | 13.8             | 65,389                         | 7,711                                      | 57,678   | 11.8  | 11.6                        | 13.0                         | 6.4                       |
| 75-100   | 2,635                  | 8.4              | 90,496                         | 14,537                                     | 75,960   | 16.1  | 9.7                         | 10.4                         | 7.3                       |
| 100-200  | 3,191                  | 10.2             | 143,867                        | 30,702                                     | 113,166  | 21.3  | 18.8                        | 18.8                         | 18.8                      |
| 200-500  | 1,123                  | 3.6              | 305,622                        | 83,898                                     | 221,724  | 27.5  | 14.0                        | 12.9                         | 18.0                      |
| 500-1,000  | 246                    | 0.8              | 717,204                        | 220,981                                    | 496,222  | 30.8  | 7.2                         | 6.4                          | 10.4                      |
| More than 1,000  | 148                    | 0.5              | 3,185,815                      | 1,189,568                                  | 1,996,248  | 37.3  | 19.2                        | 15.3                         | 33.6                      |
| All  | 31,333                 | 100.0            | 78,111                         | 16,681                                     | 61,431   | 21.4  | 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 current law. Proposal extends current policy. Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut, and indexes the AMT exemption level after 2011.

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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.