

Table T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	3.2
10-20	0.0	0.0	0.0	0.0	0	0.0	2.9
20-30	0.0	0.0	0.0	0.0	0	0.0	8.0
30-40	0.0	0.0	0.0	0.0	0	0.0	12.4
40-50	0.0	0.0	0.0	0.0	0	0.0	15.4
50-75	0.0	0.0	0.0	0.0	0	0.0	17.6
75-100	0.1	0.0	0.0	0.1	0	0.0	19.3
100-200	1.9	0.0	0.0	6.7	-4	0.0	22.0
200-500	50.8	1.1	0.1	81.3	-144	-0.1	24.8
500-1,000	63.1	0.2	0.0	9.9	-97	0.0	26.6
More than 1,000	30.6	0.1	0.0	2.0	-37	0.0	31.5
All	2.8	0.1	0.0	100.0	-7	0.0	21.3

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

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 5.0

(1) Calendar year. Baseline is current policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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 T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	2.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	8.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	12.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	15.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	17.6
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	9.5	0.0	19.3
100-200	1.9	0.0	0.0	6.7	-4	0.0	0.0	24.9	0.0	22.0
200-500	50.8	1.1	0.1	81.3	-144	-0.2	0.0	17.4	-0.1	24.8
500-1,000	63.1	0.2	0.0	9.9	-97	-0.1	0.0	8.1	0.0	26.6
More than 1,000	30.6	0.1	0.0	2.0	-37	0.0	0.0	21.9	0.0	31.5
All	2.8	0.1	0.0	100.0	-7	0.0	0.0	100.0	0.0	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	16,372	10.3	5,709	181	5,528	3.2	0.7	0.9	0.1
10-20	24,763	15.5	15,706	457	15,249	2.9	3.1	3.8	0.4
20-30	21,537	13.5	26,118	2,093	24,025	8.0	4.4	5.2	1.7
30-40	16,514	10.3	36,581	4,525	32,056	12.4	4.8	5.3	2.8
40-50	13,080	8.2	47,115	7,237	39,877	15.4	4.9	5.2	3.5
50-75	22,835	14.3	64,797	11,427	53,370	17.6	11.7	12.2	9.7
75-100	14,507	9.1	91,187	17,559	73,629	19.3	10.4	10.7	9.4
100-200	21,341	13.4	142,857	31,401	111,456	22.0	24.1	23.8	24.8
200-500	6,329	4.0	299,437	74,338	225,099	24.8	15.0	14.3	17.4
500-1,000	1,147	0.7	714,015	190,200	523,815	26.6	6.5	6.0	8.1
More than 1,000	598	0.4	3,141,857	988,645	2,153,212	31.5	14.8	12.9	21.9
All	159,683	100.0	79,379	16,896	62,484	21.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 5.2 Proposal: 5.0

(1) Calendar year. Baseline is current policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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 T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	7.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.7	0.0	12.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.1	0.0	16.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	8.1	0.0	19.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.7	0.0	21.6
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.9	0.0	24.0
100-200	2.4	0.0	0.0	14.2	-4	0.0	0.0	18.4	0.0	24.5
200-500	48.5	0.9	0.0	77.5	-99	-0.1	0.0	9.7	0.0	25.6
500-1,000	38.0	0.1	0.0	6.3	-45	0.0	0.0	4.4	0.0	27.9
More than 1,000	24.6	0.1	0.0	2.1	-26	0.0	0.0	12.5	0.0	33.5
All	0.8	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	11,717	16.6	5,695	402	5,293	7.1	2.1	2.5	0.7
10-20	15,430	21.9	15,557	1,177	14,380	7.6	7.5	8.8	2.7
20-30	11,682	16.6	26,016	3,316	22,701	12.7	9.5	10.5	5.7
30-40	7,821	11.1	36,553	6,152	30,402	16.8	8.9	9.4	7.1
40-50	6,046	8.6	47,054	9,073	37,980	19.3	8.9	9.1	8.1
50-75	9,109	12.9	63,845	13,810	50,035	21.6	18.2	18.0	18.7
75-100	3,700	5.3	90,036	21,642	68,394	24.0	10.4	10.0	11.9
100-200	3,613	5.1	139,747	34,267	105,480	24.5	15.8	15.1	18.4
200-500	837	1.2	304,381	77,902	226,479	25.6	8.0	7.5	9.7
500-1,000	151	0.2	705,144	196,578	508,565	27.9	3.3	3.0	4.4
More than 1,000	84	0.1	2,997,275	1,005,038	1,992,237	33.5	7.9	6.6	12.5
All	70,516	100.0	45,439	9,563	35,876	21.1	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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 T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	3.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	3.8
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	6.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	10.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	4.9	0.0	14.0
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	7.8	0.0	17.1
100-200	0.7	0.0	0.0	2.6	-1	0.0	0.0	28.0	0.0	21.3
200-500	50.1	1.1	0.1	84.4	-151	-0.2	0.0	21.3	-0.1	24.6
500-1,000	67.0	0.2	0.0	10.9	-107	-0.1	0.0	10.0	0.0	26.4
More than 1,000	31.6	0.1	0.0	2.1	-40	0.0	0.0	25.9	0.0	31.1
All	5.8	0.1	0.0	100.0	-15	-0.1	0.0	100.0	0.0	22.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	2,132	3.5	4,815	178	4,636	3.7	0.1	0.2	0.0
10-20	3,870	6.3	16,251	144	16,107	0.9	0.8	1.0	0.0
20-30	4,833	7.9	26,206	989	25,217	3.8	1.6	1.9	0.3
30-40	4,426	7.2	36,703	2,540	34,163	6.9	2.0	2.4	0.6
40-50	4,060	6.6	47,252	4,794	42,458	10.1	2.4	2.7	1.1
50-75	9,605	15.6	65,977	9,226	56,751	14.0	7.8	8.6	4.9
75-100	9,045	14.7	91,845	15,698	76,147	17.1	10.2	10.9	7.8
100-200	16,613	27.0	144,066	30,746	113,320	21.3	29.3	29.6	28.0
200-500	5,275	8.6	298,718	73,729	224,989	24.7	19.3	18.7	21.3
500-1,000	957	1.6	716,145	189,486	526,659	26.5	8.4	7.9	10.0
More than 1,000	490	0.8	3,102,780	963,588	2,139,192	31.1	18.6	16.5	25.9
All	61,567	100.0	132,758	29,611	103,147	22.3	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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 T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.5	0.0	-14.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-5.6	0.0	-9.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	8.9	0.0	9.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	11.7	0.0	13.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	27.6	0.0	17.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	20.0
100-200	14.2	0.0	0.0	45.5	-26	-0.1	0.0	20.6	0.0	23.3
200-500	75.9	0.0	0.1	51.0	-166	-0.2	0.0	8.2	-0.1	24.5
500-1,000	58.6	0.6	0.0	2.9	-55	0.0	0.0	3.3	0.0	25.1
More than 1,000	26.8	0.0	0.0	0.7	-29	0.0	0.0	8.1	0.0	31.9
All	1.1	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	13.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	2,386	9.5	6,591	-925	7,516	-14.0	1.5	1.9	-1.5
10-20	5,181	20.6	15,741	-1,549	17,290	-9.8	7.5	9.6	-5.6
20-30	4,712	18.8	26,276	47	26,229	0.2	11.4	13.2	0.2
30-40	3,910	15.6	36,461	3,302	33,159	9.1	13.2	13.8	8.9
40-50	2,610	10.4	47,096	6,494	40,602	13.8	11.4	11.3	11.7
50-75	3,632	14.5	64,017	10,967	53,050	17.1	21.5	20.6	27.6
75-100	1,462	5.8	90,229	18,083	72,146	20.0	12.2	11.3	18.3
100-200	952	3.8	134,253	31,268	102,985	23.3	11.8	10.5	20.6
200-500	165	0.7	294,759	72,253	222,506	24.5	4.5	3.9	8.3
500-1,000	28	0.1	688,030	172,424	515,606	25.1	1.8	1.5	3.3
More than 1,000	12	0.1	2,955,354	943,206	2,012,148	31.9	3.4	2.7	8.1
All	25,098	100.0	43,104	5,755	37,349	13.4	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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Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-18.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.3	0.0	-14.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-2.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	6.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	12.0
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	7.3	0.0	15.6
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	9.2	0.0	18.0
100-200	2.4	0.0	0.0	6.8	-5	0.0	0.0	28.3	0.0	21.5
200-500	62.8	1.0	0.1	83.7	-185	-0.3	0.0	21.5	-0.1	25.1
500-1,000	74.7	0.2	0.0	8.4	-110	-0.1	0.0	9.6	0.0	27.8
More than 1,000	27.9	0.1	0.0	1.0	-29	0.0	0.0	22.7	0.0	32.2
All	5.1	0.1	0.0	100.0	-13	-0.1	0.0	100.0	0.0	20.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	2,836	5.8	6,263	-1,151	7,414	-18.4	0.4	0.5	-0.3
10-20	5,625	11.4	15,969	-2,320	18,289	-14.5	1.8	2.6	-1.3
20-30	5,645	11.4	26,204	-767	26,971	-2.9	3.0	3.9	-0.4
30-40	5,039	10.2	36,562	2,481	34,081	6.8	3.8	4.4	1.2
40-50	3,930	8.0	47,287	5,671	41,617	12.0	3.8	4.2	2.2
50-75	7,341	14.9	65,172	10,154	55,018	15.6	9.7	10.4	7.3
75-100	5,725	11.6	91,743	16,536	75,207	18.0	10.7	11.1	9.2
100-200	9,407	19.1	143,468	30,867	112,601	21.5	27.5	27.2	28.3
200-500	2,939	6.0	297,723	74,993	222,730	25.2	17.8	16.8	21.5
500-1,000	495	1.0	713,890	198,291	515,599	27.8	7.2	6.6	9.6
More than 1,000	231	0.5	3,118,562	1,004,298	2,114,265	32.2	14.7	12.6	22.7
All	49,348	100.0	99,630	20,790	78,840	20.9	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 policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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 T11-0064
Administration's FY2012 Budget Proposals
Extend and Index 2011 AMT Patch
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	6.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	7.0
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	6.4	0.0	9.9
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	7.1	0.0	13.0
100-200	0.7	0.0	0.0	3.1	-1	0.0	0.0	18.5	0.0	17.6
200-500	33.0	0.3	0.0	72.9	-86	-0.1	0.0	17.7	0.0	22.6
500-1,000	55.3	0.2	0.0	18.5	-99	-0.1	0.0	10.5	0.0	26.1
More than 1,000	38.9	0.2	0.0	5.5	-49	0.0	0.0	34.4	0.0	32.0
All	1.9	0.0	0.0	100.0	-4	0.0	0.0	100.0	0.0	17.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	2,157	6.9	6,180	207	5,973	3.4	0.5	0.6	0.1
10-20	6,690	21.4	15,817	373	15,444	2.4	4.3	5.1	0.6
20-30	5,381	17.2	25,874	1,146	24,728	4.4	5.7	6.6	1.4
30-40	3,213	10.3	36,522	2,198	34,324	6.0	4.8	5.5	1.6
40-50	2,197	7.0	47,041	3,303	43,738	7.0	4.2	4.8	1.7
50-75	4,326	13.8	65,389	6,480	58,909	9.9	11.6	12.7	6.4
75-100	2,635	8.4	90,496	11,792	78,705	13.0	9.7	10.3	7.1
100-200	3,191	10.2	143,867	25,365	118,503	17.6	18.8	18.8	18.5
200-500	1,123	3.6	305,622	69,205	236,417	22.6	14.0	13.2	17.7
500-1,000	246	0.8	717,204	186,896	530,307	26.1	7.2	6.5	10.5
More than 1,000	148	0.5	3,185,815	1,020,176	2,165,639	32.0	19.2	15.9	34.4
All	31,333	100.0	78,111	13,985	64,126	17.9	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 policy, which 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. Proposal would index the AMT rate bracket thresholds and phaseout-out exemption threshold to inflation 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>

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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.