

**Table T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**All Tax Units**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
<b>Less than 10</b>	23,767	14.7	5,788	-51	5,838	-0.9	1.4	1.7	-0.1
<b>10-20</b>	27,379	17.0	14,718	54	14,663	0.4	4.0	4.8	0.1
<b>20-30</b>	20,644	12.8	24,510	1,319	23,191	5.4	5.0	5.8	1.5
<b>30-40</b>	17,160	10.6	34,128	3,462	30,666	10.1	5.8	6.3	3.2
<b>40-50</b>	13,690	8.5	43,999	5,507	38,492	12.5	5.9	6.4	4.1
<b>50-75</b>	19,435	12.0	60,651	9,181	51,470	15.1	11.6	12.1	9.7
<b>75-100</b>	13,875	8.6	84,368	14,705	69,662	17.4	11.6	11.6	11.1
<b>100-200</b>	18,180	11.3	136,915	27,766	109,149	20.3	24.6	23.9	27.5
<b>200-500</b>	5,087	3.2	288,946	67,158	221,788	23.2	14.5	13.6	18.6
<b>500-1,000</b>	848	0.5	672,786	163,811	508,975	24.4	5.6	5.2	7.6
<b>More than 1,000</b>	388	0.2	2,710,660	787,228	1,923,433	29.0	10.4	9.0	16.6
<b>All</b>	161,515	100.0	62,774	11,381	51,393	18.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	11,548	7.1	118,407	22,725	95,682	19.2	13.5	13.3	14.3
<b>150-200</b>	6,632	4.1	169,139	36,542	132,597	21.6	11.1	10.6	13.2
<b>200-250</b>	2,091	1.3	213,978	46,696	167,282	21.8	4.4	4.2	5.3
<b>250-500</b>	2,997	1.9	341,254	81,435	259,819	23.9	10.1	9.4	13.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

Number of AMT Taxpayers (millions): 4.1

AMT Revenue (billions): 36.0

(1) Calendar year.

(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 T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Single Tax Units**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
<b>Less than 10</b>	18,661	23.8	5,663	151	5,511	2.7	4.0	4.7	0.6
<b>10-20</b>	19,235	24.5	14,537	648	13,889	4.5	10.7	12.3	2.8
<b>20-30</b>	11,982	15.3	24,393	2,502	21,890	10.3	11.2	12.1	6.8
<b>30-40</b>	8,897	11.4	33,971	4,770	29,202	14.0	11.6	12.0	9.6
<b>40-50</b>	6,009	7.7	43,878	7,760	36,118	17.7	10.1	10.0	10.5
<b>50-75</b>	6,763	8.6	59,659	11,617	48,042	19.5	15.4	15.0	17.8
<b>75-100</b>	2,909	3.7	83,408	18,326	65,082	22.0	9.3	8.7	12.0
<b>100-200</b>	2,534	3.2	132,473	29,727	102,746	22.4	12.8	12.0	17.0
<b>200-500</b>	644	0.8	292,341	66,982	225,360	22.9	7.2	6.7	9.7
<b>500-1,000</b>	110	0.1	664,015	156,087	507,927	23.5	2.8	2.6	3.9
<b>More than 1,000</b>	49	0.1	2,747,880	817,449	1,930,431	29.8	5.2	4.4	9.1
<b>All</b>	<b>78,382</b>	<b>100.0</b>	<b>33,353</b>	<b>5,648</b>	<b>27,705</b>	<b>16.9</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>100-150</b>	1,758	2.2	117,129	25,952	91,177	22.2	7.9	7.4	10.3
<b>150-200</b>	776	1.0	167,202	38,271	128,931	22.9	5.0	4.6	6.7
<b>200-250</b>	258	0.3	213,561	46,820	166,741	21.9	2.1	2.0	2.7
<b>250-500</b>	386	0.5	344,985	80,455	264,531	23.3	5.1	4.7	7.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(1) Calendar year.

(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 T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Married Tax Units Filing Jointly**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Less than 10</b>	1,451	2.6	5,324	-239	5,563	-4.5	0.1	0.2	0.0
<b>10-20</b>	2,635	4.7	15,439	-844	16,282	-5.5	0.6	0.8	-0.2
<b>20-30</b>	3,336	5.9	24,847	-274	25,120	-1.1	1.3	1.6	-0.1
<b>30-40</b>	4,046	7.2	34,558	1,421	33,136	4.1	2.1	2.6	0.5
<b>40-50</b>	5,000	8.9	44,259	2,916	41,342	6.6	3.4	3.9	1.1
<b>50-75</b>	9,768	17.3	61,719	7,383	54,337	12.0	9.2	10.1	5.6
<b>75-100</b>	9,699	17.2	84,836	13,470	71,366	15.9	12.6	13.2	10.2
<b>100-200</b>	14,902	26.4	138,014	27,375	110,639	19.8	31.5	31.4	31.8
<b>200-500</b>	4,297	7.6	288,612	67,233	221,379	23.3	19.0	18.1	22.5
<b>500-1,000</b>	706	1.3	674,974	165,031	509,943	24.5	7.3	6.9	9.1
<b>More than 1,000</b>	323	0.6	2,644,822	763,756	1,881,066	28.9	13.1	11.6	19.2
<b>All</b>	56,522	100.0	115,533	22,676	92,857	19.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>100-150</b>	9,257	16.4	118,841	21,986	96,855	18.5	16.8	17.1	15.9
<b>150-200</b>	5,645	10.0	169,453	36,211	133,242	21.4	14.6	14.3	15.9
<b>200-250</b>	1,772	3.1	213,965	46,560	167,405	21.8	5.8	5.7	6.4
<b>250-500</b>	2,525	4.5	341,003	81,742	259,261	24.0	13.2	12.5	16.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(1) Calendar year.

(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 T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Head of Household Tax Units**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
<b>Less than 10</b>	3,481	14.5	6,633	-1,080	7,713	-16.3	2.8	3.6	-4.9
<b>10-20</b>	5,220	21.7	14,956	-1,773	16,729	-11.9	9.4	11.6	-12.0
<b>20-30</b>	4,933	20.5	24,543	-636	25,180	-2.6	14.6	16.5	-4.1
<b>30-40</b>	3,680	15.3	33,976	2,189	31,787	6.4	15.1	15.6	10.5
<b>40-50</b>	2,345	9.8	43,799	5,019	38,780	11.5	12.4	12.1	15.3
<b>50-75</b>	2,488	10.4	59,109	9,204	49,906	15.6	17.7	16.5	29.7
<b>75-100</b>	1,057	4.4	83,214	15,506	67,708	18.6	10.6	9.5	21.3
<b>100-200</b>	620	2.6	129,256	28,424	100,832	22.0	9.7	8.3	22.9
<b>200-500</b>	107	0.5	284,457	64,564	219,893	22.7	3.7	3.1	9.0
<b>500-1,000</b>	22	0.1	640,753	153,449	487,303	24.0	1.7	1.4	4.3
<b>More than 1,000</b>	8	0.0	2,712,892	804,152	1,908,740	29.6	2.5	1.9	8.0
<b>All</b>	<b>24,039</b>	<b>100.0</b>	<b>34,484</b>	<b>3,204</b>	<b>31,280</b>	<b>9.3</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>100-150</b>	449	1.9	114,616	24,540	90,075	21.4	6.2	5.4	14.3
<b>150-200</b>	171	0.7	167,641	38,610	129,032	23.0	3.5	2.9	8.6
<b>200-250</b>	46	0.2	216,425	47,764	168,661	22.1	1.2	1.0	2.8
<b>250-500</b>	62	0.3	334,828	77,006	257,822	23.0	2.5	2.1	6.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(1) Calendar year.

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<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 T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Tax Units with Children**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Less than 10</b>	3,847	8.0	6,182	-1,405	7,587	-22.7	0.6	0.9	-0.7
<b>10-20</b>	5,605	11.6	15,194	-2,722	17,915	-17.9	2.1	3.0	-2.1
<b>20-30</b>	5,822	12.1	24,684	-1,581	26,266	-6.4	3.6	4.6	-1.3
<b>30-40</b>	4,938	10.2	34,166	1,237	32,929	3.6	4.2	4.9	0.8
<b>40-50</b>	4,033	8.4	43,939	3,761	40,177	8.6	4.4	4.9	2.1
<b>50-75</b>	6,608	13.7	61,009	8,156	52,853	13.4	10.0	10.6	7.4
<b>75-100</b>	5,709	11.8	84,363	13,861	70,501	16.4	11.9	12.2	10.9
<b>100-200</b>	8,524	17.7	137,690	27,684	110,005	20.1	29.1	28.3	32.5
<b>200-500</b>	2,427	5.0	287,542	69,335	218,207	24.1	17.3	16.0	23.2
<b>500-1,000</b>	386	0.8	673,061	172,153	500,908	25.6	6.4	5.9	9.2
<b>More than 1,000</b>	162	0.3	2,657,498	806,537	1,850,960	30.4	10.7	9.1	18.0
<b>All</b>	<b>48,265</b>	<b>100.0</b>	<b>83,628</b>	<b>15,060</b>	<b>68,568</b>	<b>18.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>100-150</b>	5,297	11.0	118,573	22,161	96,112	18.7	15.5	15.4	16.1
<b>150-200</b>	3,227	6.7	173,446	36,750	132,808	21.7	13.6	13.0	16.3
<b>200-250</b>	1,001	2.1	217,722	47,681	165,593	22.4	5.3	5.0	6.6
<b>250-500</b>	1,426	3.0	354,984	84,538	255,147	24.9	12.0	11.0	16.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

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

(1) Calendar year.

(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 T11-0093**  
**Baseline Distribution of Cash Income and Federal Taxes Under Current Law**  
**Elderly Tax Units**  
**by Cash Income Level, 2010 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
<b>Less than 10</b>	3,267	9.4	6,597	34	6,564	0.5	1.0	1.2	0.0
<b>10-20</b>	8,360	24.1	14,428	94	14,334	0.7	5.7	6.6	0.3
<b>20-30</b>	4,396	12.7	24,233	502	23,731	2.1	5.1	5.7	0.8
<b>30-40</b>	3,623	10.4	33,952	1,249	32,704	3.7	5.8	6.5	1.6
<b>40-50</b>	2,967	8.6	44,417	2,041	42,376	4.6	6.3	6.9	2.1
<b>50-75</b>	4,648	13.4	60,724	5,306	55,418	8.7	13.4	14.1	8.7
<b>75-100</b>	2,810	8.1	84,706	10,180	74,526	12.0	11.3	11.5	10.0
<b>100-200</b>	3,369	9.7	134,992	21,433	113,560	15.9	21.6	21.0	25.4
<b>200-500</b>	974	2.8	290,884	57,450	233,434	19.8	13.4	12.5	19.6
<b>500-1,000</b>	181	0.5	664,298	143,671	520,628	21.6	5.7	5.2	9.2
<b>More than 1,000</b>	84	0.2	2,731,327	755,746	1,975,580	27.7	10.9	9.1	22.3
<b>All</b>	<b>34,706</b>	<b>100.0</b>	<b>60,794</b>	<b>8,206</b>	<b>52,587</b>	<b>13.5</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Addendum</b>									
<b>100-150</b>	2,297	6.6	119,095	17,733	101,362	14.9	13.0	12.8	14.3
<b>150-200</b>	1,072	3.1	169,048	29,358	139,690	17.4	8.6	8.2	11.1
<b>200-250</b>	379	1.1	214,599	40,539	174,061	18.9	3.9	3.6	5.4
<b>250-500</b>	594	1.7	339,557	68,241	271,316	20.1	9.6	8.8	14.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

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

(1) Calendar year.

(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.