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Table T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Pct of Tax Units	Avg Tax Cut				Change (%) Points)	Under the Proposal
Less than 10	17.5	-692	2.2	0.9	-121	-2.1	2.6
10-20	43.2	-719	2.2	2.7	-310	-2.1	1.9
20-30	72.2	-978	3.1	4.5	-707	-2.8	6.9
30-40	88.2	-1,042	3.1	4.8	-915	-2.6	11.2
40-50	90.7	-1,134	2.7	4.2	-1,014	-2.3	13.7
50-75	96.6	-1,507	2.9	8.6	-1,440	-2.3	16.2
75-100	98.5	-2,232	3.2	8.9	-2,149	-2.5	18.2
100-200	99.3	-4,655	4.2	25.1	-4,510	-3.2	20.9
200-500	99.5	-10,079	4.5	15.8	-9,665	-3.3	23.5
500-1,000	98.8	-25,485	4.8	6.5	-23,662	-3.5	24.7
More than 1,000	99.3	-137,085	7.1	17.9	-135,980	-4.7	29.3
All	71.2	-2,878	4.0	100.0	-2,008	-3.1	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 16.6

Proposal: 4.3

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	17.5	2.2	0.9	-121	-43.7	-0.1	0.2	-2.1	2.6
10-20	43.2	2.2	2.7	-310	-52.6	-0.3	0.4	-2.1	1.9
20-30	72.2	3.1	4.5	-707	-29.2	-0.4	1.7	-2.8	6.9
30-40	88.2	3.1	4.8	-915	-19.1	-0.2	3.3	-2.6	11.2
40-50	90.7	2.7	4.2	-1,014	-14.2	0.0	4.1	-2.3	13.7
50-75	96.6	2.9	8.6	-1,440	-12.5	0.2	9.7	-2.3	16.2
75-100	98.5	3.2	8.9	-2,149	-12.1	0.2	10.5	-2.5	18.2
100-200	99.3	4.2	25.1	-4,510	-13.3	0.2	26.3	-3.2	20.9
200-500	99.5	4.5	15.8	-9,665	-12.3	0.3	18.2	-3.3	23.5
500-1,000	98.8	4.8	6.5	-23,662	-12.3	0.1	7.5	-3.5	24.7
More than 1,000	99.3	7.1	17.9	-135,980	-13.8	0.0	18.0	-4.7	29.3
All	71.2	4.0	100.0	-2,008	-13.9	0.0	100.0	-3.1	19.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	24,457	14.9	5,898	1.4	276	0.3	5,622	1.7	4.7
10-20	28,266	17.3	14,998	4.0	590	0.7	14,408	4.9	3.9
20-30	20,763	12.7	24,923	4.8	2,418	2.1	22,505	5.6	9.7
30-40	17,188	10.5	34,760	5.6	4,796	3.5	29,964	6.2	13.8
40-50	13,691	8.4	44,748	5.7	7,134	4.1	37,614	6.2	15.9
50-75	19,752	12.1	62,065	11.5	11,507	9.6	50,558	12.0	18.5
75-100	13,684	8.4	85,915	11.0	17,798	10.3	68,117	11.2	20.7
100-200	18,322	11.2	140,324	24.0	33,842	26.1	106,482	23.4	24.1
200-500	5,366	3.3	294,445	14.8	78,802	17.8	215,643	13.9	26.8
500-1,000	907	0.6	686,468	5.8	193,163	7.4	493,305	5.4	28.1
More than 1,000	433	0.3	2,906,843	11.8	986,441	18.0	1,920,402	10.0	33.9
All	163,869	100.0	65,357	100.0	14,481	100.0	50,876	100.0	22.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 16.6

Proposal: 4.3

* Less than 0.05

(1) Calendar year. Baseline is Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	10.2	1.3	2.1	-71	-17.4	-0.1	1.3	-1.2	5.8
10-20	35.2	1.1	4.3	-147	-15.5	-0.1	3.2	-1.0	5.4
20-30	64.4	1.6	6.4	-354	-11.3	0.0	6.8	-1.4	11.2
30-40	91.2	1.8	7.0	-520	-9.2	0.3	9.2	-1.5	14.8
40-50	96.3	1.6	5.1	-577	-6.6	0.6	9.8	-1.3	18.4
50-75	97.2	2.6	12.7	-1,216	-8.9	0.6	17.6	-2.0	20.4
75-100	98.0	3.0	8.6	-1,927	-9.2	0.3	11.5	-2.3	22.5
100-200	98.7	4.4	16.6	-4,369	-12.3	-0.1	15.9	-3.2	22.9
200-500	98.8	7.4	15.7	-15,516	-17.7	-0.7	9.8	-5.2	24.2
500-1,000	98.8	7.9	6.5	-37,366	-18.1	-0.3	4.0	-5.5	24.9
More than 1,000	98.8	10.1	14.9	-183,055	-15.5	-0.5	10.9	-6.1	33.3
All	54.6	3.1	100.0	-837	-11.9	0.0	100.0	-2.4	18.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	19,360	24.1	5,794	4.1	409	1.4	5,385	4.8	7.1
10-20	19,808	24.7	14,819	10.7	946	3.3	13,873	12.6	6.4
20-30	12,116	15.1	24,807	10.9	3,136	6.7	21,671	12.0	12.6
30-40	8,974	11.2	34,679	11.3	5,645	9.0	29,035	11.9	16.3
40-50	5,964	7.4	44,652	9.7	8,807	9.3	35,845	9.8	19.7
50-75	7,023	8.8	61,151	15.6	13,713	17.0	47,438	15.2	22.4
75-100	2,998	3.7	84,771	9.2	21,017	11.1	63,755	8.7	24.8
100-200	2,554	3.2	135,493	12.6	35,447	16.0	100,046	11.7	26.2
200-500	679	0.9	298,048	7.4	87,561	10.5	210,486	6.5	29.4
500-1,000	117	0.2	680,990	2.9	206,598	4.3	474,392	2.5	30.3
More than 1,000	54	0.1	2,994,162	5.9	1,180,074	11.4	1,814,089	4.5	39.4
All	80,235	100.0	34,300	100.0	7,057	100.0	27,243	100.0	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010.

(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 T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	28.1	4.7	0.2	-239	-103.6	0.0	0.0	-4.5	-0.2
10-20	49.6	3.8	0.7	-587	-207.3	-0.1	-0.1	-3.7	-1.9
20-30	70.6	5.4	1.9	-1,260	-75.3	-0.3	0.1	-5.0	1.6
30-40	73.7	4.7	2.6	-1,473	-41.8	-0.3	0.6	-4.2	5.8
40-50	80.2	3.3	2.9	-1,333	-26.7	-0.2	1.3	-3.0	8.1
50-75	95.8	2.9	6.6	-1,529	-15.6	-0.1	5.7	-2.4	13.1
75-100	98.7	3.1	9.0	-2,179	-13.1	0.1	9.6	-2.5	16.7
100-200	99.5	4.3	30.6	-4,602	-13.7	0.0	30.9	-3.3	20.5
200-500	99.6	4.1	17.8	-8,878	-11.4	0.6	22.0	-3.0	23.4
500-1,000	98.9	4.4	7.3	-21,773	-11.4	0.3	9.1	-3.2	24.7
More than 1,000	99.4	6.7	20.2	-126,490	-13.5	0.1	20.7	-4.5	28.6
All	88.9	4.3	100.0	-3,985	-13.8	0.0	100.0	-3.3	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,469	2.6	5,327	0.1	231	0.0	5,096	0.1	4.3
10-20	2,703	4.8	15,680	0.6	283	0.1	15,397	0.8	1.8
20-30	3,378	6.0	25,178	1.2	1,673	0.3	23,505	1.5	6.7
30-40	3,963	7.0	35,096	2.0	3,521	0.9	31,575	2.4	10.0
40-50	4,983	8.8	45,043	3.3	4,993	1.5	40,050	3.8	11.1
50-75	9,785	17.3	63,042	8.9	9,791	5.9	53,251	9.9	15.5
75-100	9,374	16.5	86,496	11.7	16,582	9.5	69,914	12.4	19.2
100-200	15,014	26.5	141,559	30.7	33,635	30.8	107,924	30.7	23.8
200-500	4,529	8.0	294,076	19.3	77,622	21.5	216,455	18.6	26.4
500-1,000	760	1.3	687,868	7.6	191,470	8.9	496,397	7.2	27.8
More than 1,000	361	0.6	2,827,391	14.8	934,465	20.6	1,892,926	13.0	33.1
All	56,662	100.0	122,041	100.0	28,916	100.0	93,125	100.0	23.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010.

(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 T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	54.0	4.9	4.0	-352	75.1	-1.8	-3.1	-5.2	-12.2
10-20	66.5	4.8	13.6	-759	117.4	-5.5	-8.4	-5.0	-9.2
20-30	90.7	5.0	19.2	-1,205	-122.6	-5.1	-1.2	-4.8	-0.9
30-40	95.2	4.3	16.1	-1,309	-34.1	-1.4	10.4	-3.8	7.3
40-50	97.8	3.8	11.0	-1,411	-19.9	1.0	14.9	-3.2	12.8
50-75	98.1	3.3	13.5	-1,630	-14.1	3.5	27.5	-2.7	16.3
75-100	98.4	3.8	8.8	-2,474	-13.2	2.7	19.6	-2.9	19.3
100-200	99.7	3.1	6.3	-3,032	-9.5	3.4	20.0	-2.3	22.0
200-500	98.4	3.0	2.6	-6,557	-8.9	1.6	8.9	-2.3	23.3
500-1,000	98.5	3.6	1.1	-17,583	-10.3	0.6	3.3	-2.7	23.2
More than 1,000	99.7	6.9	3.7	-127,383	-13.2	1.1	8.2	-4.5	29.8
All	82.7	4.1	100.0	-1,251	-25.1	0.0	100.0	-3.5	10.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,465	14.2	6,710	2.7	-468	-1.3	7,178	3.4	-7.0
10-20	5,465	22.4	15,268	9.6	-647	-2.9	15,914	11.7	-4.2
20-30	4,876	20.0	25,027	14.1	982	3.9	24,044	15.8	3.9
30-40	3,748	15.4	34,564	15.0	3,834	11.8	30,730	15.5	11.1
40-50	2,382	9.8	44,489	12.3	7,096	13.9	37,392	12.0	16.0
50-75	2,528	10.4	60,717	17.7	11,533	24.0	49,184	16.7	19.0
75-100	1,092	4.5	84,509	10.7	18,800	16.9	65,709	9.7	22.3
100-200	633	2.6	131,174	9.6	31,833	16.6	99,340	8.5	24.3
200-500	120	0.5	289,344	4.0	73,907	7.3	215,437	3.5	25.5
500-1,000	20	0.1	662,717	1.5	171,290	2.8	491,427	1.3	25.9
More than 1,000	9	0.0	2,823,081	2.9	967,282	7.1	1,855,798	2.2	34.3
All	24,414	100.0	35,432	100.0	4,986	100.0	30,447	100.0	14.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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Table T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	59.6	6.0	1.0	-418	58.8	-0.3	-0.5	-6.7	-18.1
10-20	78.5	6.0	3.6	-1,007	77.1	-0.9	-1.7	-6.5	-14.9
20-30	94.5	6.6	5.9	-1,617	-269.3	-1.1	-0.7	-6.4	-4.1
30-40	97.6	6.0	5.8	-1,855	-51.6	-0.8	1.1	-5.4	5.0
40-50	98.1	5.3	5.1	-2,007	-30.6	-0.5	2.3	-4.5	10.2
50-75	99.1	4.0	8.3	-2,030	-18.2	-0.1	7.5	-3.3	14.7
75-100	99.7	4.1	9.5	-2,779	-15.7	0.1	10.2	-3.2	17.3
100-200	99.9	4.8	27.0	-5,116	-14.8	0.7	31.2	-3.6	20.8
200-500	99.7	4.1	13.9	-8,763	-11.0	1.5	22.6	-3.0	24.1
500-1,000	99.4	4.6	5.7	-22,546	-11.1	0.6	9.1	-3.3	26.1
More than 1,000	99.8	7.0	14.2	-129,041	-13.2	0.8	18.8	-4.6	30.0
All	92.8	4.9	100.0	-3,327	-16.8	0.0	100.0	-3.8	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,818	7.9	6,240	0.6	-711	-0.3	6,951	0.8	-11.4
10-20	5,749	11.9	15,486	2.1	-1,307	-0.8	16,793	3.0	-8.4
20-30	5,818	12.0	25,108	3.5	601	0.4	24,508	4.4	2.4
30-40	5,069	10.5	34,703	4.2	3,598	1.9	31,105	4.8	10.4
40-50	4,083	8.4	44,647	4.3	6,562	2.8	38,085	4.8	14.7
50-75	6,557	13.6	62,489	9.7	11,186	7.6	51,303	10.3	17.9
75-100	5,473	11.3	85,937	11.2	17,678	10.1	68,259	11.5	20.6
100-200	8,493	17.6	141,033	28.4	34,471	30.5	106,562	27.8	24.4
200-500	2,554	5.3	293,197	17.8	79,549	21.2	213,648	16.8	27.1
500-1,000	404	0.8	690,964	6.6	202,515	8.5	488,449	6.1	29.3
More than 1,000	177	0.4	2,823,394	11.9	975,607	18.0	1,847,787	10.1	34.6
All	48,380	100.0	87,155	100.0	19,848	100.0	67,307	100.0	22.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 T11-0207
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2011¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	*	0.1	0.0	-8	-12.5	0.0	0.1	-0.1	0.8
10-20	1.1	0.0	0.1	-4	-4.0	0.0	0.3	0.0	0.7
20-30	16.1	0.4	0.6	-91	-13.9	0.0	0.8	-0.4	2.3
30-40	63.0	1.2	2.0	-390	-21.2	-0.1	1.6	-1.1	4.2
40-50	69.2	1.2	2.2	-525	-18.0	0.0	2.2	-1.2	5.3
50-75	91.6	2.6	9.7	-1,436	-20.1	-0.3	8.2	-2.3	9.2
75-100	97.3	2.8	8.5	-2,041	-15.9	0.2	9.5	-2.4	12.5
100-200	98.9	4.5	24.6	-5,016	-18.0	-0.2	23.7	-3.6	16.4
200-500	99.0	6.6	21.6	-14,504	-19.2	-0.4	19.3	-4.9	20.6
500-1,000	97.4	5.9	8.2	-29,113	-16.4	0.1	8.9	-4.3	22.0
More than 1,000	99.3	8.5	22.4	-163,054	-15.7	0.6	25.6	-5.5	29.7
All	47.6	3.7	100.0	-1,953	-17.5	0.0	100.0	-3.1	14.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,246	9.1	6,597	1.0	63	0.1	6,533	1.1	1.0
10-20	8,807	24.8	14,675	5.7	112	0.3	14,563	6.9	0.8
20-30	4,635	13.0	24,605	5.1	660	0.8	23,945	6.0	2.7
30-40	3,579	10.1	34,628	5.5	1,839	1.7	32,790	6.3	5.3
40-50	2,957	8.3	45,236	5.9	2,911	2.2	42,326	6.8	6.4
50-75	4,677	13.2	61,976	12.9	7,153	8.4	54,823	13.8	11.5
75-100	2,878	8.1	86,127	11.0	12,827	9.3	73,301	11.4	14.9
100-200	3,397	9.6	139,164	21.0	27,846	23.8	111,317	20.4	20.0
200-500	1,035	2.9	296,495	13.6	75,578	19.7	220,918	12.3	25.5
500-1,000	196	0.6	675,363	5.9	177,630	8.8	497,733	5.3	26.3
More than 1,000	95	0.3	2,953,404	12.5	1,040,482	25.0	1,912,922	9.8	35.2
All	35,530	100.0	63,396	100.0	11,171	100.0	52,225	100.0	17.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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.