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Table T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012 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	18.5	-719	2.3	1.3	-133	-2.2	2.3
10-20	43.3	-745	2.2	3.7	-323	-2.1	1.9
20-30	70.4	-981	3.0	5.8	-691	-2.7	7.0
30-40	87.6	-1,020	2.9	6.3	-892	-2.5	11.4
40-50	89.8	-1,030	2.4	5.1	-921	-2.0	14.2
50-75	91.4	-1,218	2.1	8.9	-1,100	-1.7	17.1
75-100	85.3	-1,480	1.7	6.7	-1,202	-1.4	19.6
100-200	83.2	-2,316	1.7	13.6	-1,810	-1.3	23.2
200-500	86.4	-5,591	2.1	10.7	-4,610	-1.5	25.8
500-1,000	98.2	-24,711	4.5	9.1	-22,514	-3.2	25.1
More than 1,000	99.1	-145,287	6.8	28.8	-142,654	-4.5	29.0
All	67.5	-2,297	2.8	100.0	-1,509	-2.2	20.6

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

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 35.1

* 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 T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	18.5	2.3	1.3	-133	-48.5	-0.1	0.1	-2.2	2.3
10-20	43.3	2.2	3.7	-323	-52.7	-0.3	0.3	-2.1	1.9
20-30	70.4	3.0	5.8	-691	-28.1	-0.4	1.6	-2.7	7.0
30-40	87.6	2.9	6.3	-892	-18.2	-0.3	2.9	-2.5	11.4
40-50	89.8	2.4	5.1	-921	-12.5	-0.1	3.7	-2.0	14.2
50-75	91.4	2.1	8.9	-1,100	-9.3	0.0	9.1	-1.7	17.1
75-100	85.3	1.7	6.7	-1,202	-6.6	0.3	9.9	-1.4	19.6
100-200	83.2	1.7	13.6	-1,810	-5.1	1.2	26.3	-1.3	23.2
200-500	86.4	2.1	10.7	-4,610	-5.6	0.8	19.0	-1.5	25.8
500-1,000	98.2	4.5	9.1	-22,514	-11.4	-0.2	7.4	-3.2	25.1
More than 1,000	99.1	6.8	28.8	-142,654	-13.4	-0.9	19.5	-4.5	29.0
All	67.5	2.8	100.0	-1,509	-9.5	0.0	100.0	-2.2	20.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	23,654	14.3	6,045	1.2	274	0.3	5,771	1.5	4.5
10-20	28,341	17.2	15,232	3.7	612	0.7	14,620	4.6	4.0
20-30	20,820	12.6	25,240	4.6	2,462	2.0	22,778	5.3	9.8
30-40	17,491	10.6	35,253	5.3	4,895	3.3	30,359	6.0	13.9
40-50	13,844	8.4	45,338	5.4	7,353	3.9	37,985	5.9	16.2
50-75	20,187	12.2	63,169	11.0	11,869	9.1	51,300	11.6	18.8
75-100	13,838	8.4	87,271	10.5	18,268	9.6	69,003	10.7	20.9
100-200	18,707	11.3	143,999	23.3	35,205	25.1	108,794	22.8	24.5
200-500	5,808	3.5	301,476	15.2	82,269	18.2	219,207	14.3	27.3
500-1,000	1,003	0.6	700,511	6.1	198,315	7.6	502,195	5.6	28.3
More than 1,000	503	0.3	3,175,826	13.8	1,063,595	20.4	2,112,231	11.9	33.5
All	165,201	100.0	69,939	100.0	15,906	100.0	54,033	100.0	22.7

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

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 35.1

* 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 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 T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	10.6	1.4	2.2	-78	-18.3	-0.1	1.2	-1.3	5.9
10-20	35.3	1.1	4.5	-154	-15.3	-0.2	3.0	-1.0	5.6
20-30	61.5	1.5	6.1	-337	-10.8	0.0	6.2	-1.3	11.1
30-40	89.9	1.8	7.2	-521	-9.1	0.2	8.8	-1.5	14.8
40-50	96.5	1.5	4.9	-550	-6.1	0.5	9.2	-1.2	18.6
50-75	95.5	2.3	12.0	-1,098	-7.8	0.6	17.3	-1.8	20.9
75-100	94.9	2.8	8.4	-1,813	-8.4	0.3	11.3	-2.1	23.1
100-200	92.5	3.6	14.4	-3,671	-9.9	0.2	16.0	-2.6	23.8
200-500	94.2	6.8	15.5	-14,627	-15.6	-0.6	10.2	-4.8	25.7
500-1,000	98.8	7.6	7.3	-35,644	-17.2	-0.3	4.3	-5.3	25.2
More than 1,000	98.6	9.1	17.5	-177,508	-14.9	-0.6	12.3	-5.7	32.3
All	54.6	2.9	100.0	-839	-10.9	0.0	100.0	-2.3	18.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	18,677	23.2	5,934	3.8	428	1.3	5,505	4.5	7.2
10-20	19,704	24.4	15,064	10.1	1,002	3.2	14,062	12.0	6.7
20-30	12,248	15.2	25,068	10.5	3,125	6.2	21,943	11.6	12.5
30-40	9,316	11.6	35,203	11.2	5,738	8.6	29,465	11.9	16.3
40-50	6,007	7.5	45,161	9.3	8,960	8.7	36,201	9.4	19.8
50-75	7,366	9.1	62,176	15.6	14,060	16.7	48,115	15.3	22.6
75-100	3,136	3.9	86,024	9.2	21,682	11.0	64,342	8.7	25.2
100-200	2,656	3.3	139,722	12.7	36,939	15.9	102,783	11.8	26.4
200-500	714	0.9	307,687	7.5	93,582	10.8	214,105	6.6	30.4
500-1,000	138	0.2	678,159	3.2	206,842	4.6	471,317	2.8	30.5
More than 1,000	67	0.1	3,141,069	7.2	1,192,799	12.9	1,948,271	5.6	38.0
All	80,620	100.0	36,344	100.0	7,673	100.0	28,672	100.0	21.1

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 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 T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	28.7	4.6	0.2	-245	-212.1	0.0	0.0	-4.5	-2.4
10-20	49.6	3.9	1.1	-613	-230.6	-0.1	-0.1	-3.9	-2.2
20-30	70.5	5.4	2.8	-1,285	-74.6	-0.2	0.1	-5.1	1.7
30-40	73.6	4.5	3.7	-1,444	-40.3	-0.3	0.5	-4.1	6.0
40-50	79.3	3.3	4.3	-1,340	-25.6	-0.3	1.1	-2.9	8.5
50-75	92.7	2.3	7.8	-1,225	-12.2	-0.2	5.2	-1.9	13.8
75-100	85.3	1.5	6.6	-1,085	-6.4	0.2	8.9	-1.2	18.0
100-200	82.8	1.4	15.4	-1,541	-4.4	1.3	30.6	-1.1	23.0
200-500	85.5	1.4	10.2	-3,163	-3.9	1.1	22.9	-1.1	25.8
500-1,000	98.2	4.0	11.1	-20,494	-10.4	-0.2	8.8	-2.9	25.1
More than 1,000	99.3	6.4	36.6	-134,248	-13.2	-1.2	22.0	-4.3	28.4
All	80.6	2.7	100.0	-2,673	-8.4	0.0	100.0	-2.0	22.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	1,412	2.5	5,472	0.1	115	0.0	5,357	0.1	2.1
10-20	2,711	4.7	15,812	0.6	266	0.0	15,546	0.7	1.7
20-30	3,358	5.9	25,426	1.1	1,722	0.3	23,704	1.4	6.8
30-40	3,936	6.9	35,482	1.9	3,587	0.8	31,895	2.2	10.1
40-50	4,904	8.6	45,674	3.0	5,227	1.4	40,447	3.5	11.4
50-75	9,775	17.1	64,093	8.3	10,043	5.4	54,051	9.3	15.7
75-100	9,326	16.3	87,934	10.9	16,951	8.7	70,984	11.6	19.3
100-200	15,280	26.7	145,189	29.5	34,982	29.3	110,207	29.6	24.1
200-500	4,920	8.6	300,780	19.7	80,726	21.8	220,054	19.0	26.8
500-1,000	831	1.5	704,723	7.8	197,267	9.0	507,456	7.4	28.0
More than 1,000	416	0.7	3,104,064	17.2	1,016,945	23.2	2,087,119	15.3	32.8
All	57,183	100.0	131,340	100.0	31,882	100.0	99,458	100.0	24.3

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 TRUIRJCA 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 T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	57.1	5.3	5.5	-390	73.4	-1.5	-2.9	-5.7	-13.4
10-20	66.1	4.8	17.8	-770	110.8	-4.6	-7.6	-5.0	-9.4
20-30	90.6	4.9	23.6	-1,184	-106.6	-4.3	-0.3	-4.6	-0.3
30-40	95.7	4.1	19.9	-1,277	-32.6	-2.0	9.2	-3.6	7.5
40-50	95.7	2.8	11.3	-1,067	-14.6	0.6	14.7	-2.4	13.8
50-75	79.2	1.4	7.9	-727	-6.0	3.5	27.2	-1.2	18.2
75-100	61.7	0.9	2.8	-577	-3.0	3.1	19.8	-0.7	21.6
100-200	58.8	0.7	1.9	-724	-2.2	3.1	19.1	-0.5	24.0
200-500	76.7	1.7	2.0	-3,680	-4.8	1.3	8.8	-1.3	25.0
500-1,000	96.2	3.5	1.7	-17,621	-9.7	0.3	3.6	-2.6	24.1
More than 1,000	99.2	6.5	5.6	-130,781	-12.9	0.5	8.4	-4.3	29.3
All	78.2	3.1	100.0	-976	-18.2	0.0	100.0	-2.6	11.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	3,397	13.7	6,878	2.6	-532	-1.4	7,409	3.2	-7.7
10-20	5,620	22.6	15,507	9.5	-694	-2.9	16,202	11.6	-4.5
20-30	4,820	19.4	25,513	13.4	1,111	4.0	24,402	15.0	4.4
30-40	3,780	15.2	35,084	14.5	3,916	11.1	31,168	15.0	11.2
40-50	2,556	10.3	45,194	12.6	7,322	14.0	37,872	12.4	16.2
50-75	2,617	10.5	62,439	17.8	12,058	23.7	50,381	16.8	19.3
75-100	1,162	4.7	85,840	10.9	19,140	16.7	66,700	9.9	22.3
100-200	643	2.6	134,826	9.5	33,022	15.9	101,804	8.4	24.5
200-500	131	0.5	294,742	4.2	77,312	7.6	217,430	3.6	26.2
500-1,000	24	0.1	678,200	1.8	181,029	3.2	497,172	1.5	26.7
More than 1,000	10	0.0	3,014,509	3.4	1,014,768	7.9	1,999,741	2.7	33.7
All	24,826	100.0	36,919	100.0	5,368	100.0	31,551	100.0	14.5

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

* Less than 0.05

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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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Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	61.0	6.1	1.7	-441	56.7	-0.2	-0.5	-6.9	-19.0
10-20	78.4	6.0	6.2	-1,023	75.9	-0.7	-1.5	-6.5	-15.1
20-30	94.4	6.5	9.4	-1,620	-237.7	-0.9	-0.6	-6.4	-3.7
30-40	97.7	5.7	9.3	-1,795	-49.1	-0.8	1.0	-5.1	5.3
40-50	96.0	4.5	7.4	-1,745	-25.7	-0.5	2.2	-3.9	11.1
50-75	87.7	2.4	8.3	-1,235	-10.6	-0.1	7.2	-1.9	16.3
75-100	71.5	1.2	4.7	-849	-4.7	0.5	10.1	-1.0	19.9
100-200	70.8	0.9	8.6	-1,006	-2.8	2.1	31.1	-0.7	24.1
200-500	79.9	1.1	6.6	-2,390	-2.9	1.5	22.9	-0.8	26.8
500-1,000	98.9	4.4	9.5	-21,761	-10.4	-0.1	8.5	-3.1	26.4
More than 1,000	99.3	6.7	28.0	-137,966	-13.0	-0.8	19.4	-4.4	29.6
All	81.9	2.9	100.0	-2,014	-9.4	0.0	100.0	-2.2	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	3,846	7.9	6,428	0.6	-778	-0.3	7,205	0.8	-12.1
10-20	5,948	12.2	15,742	2.1	-1,347	-0.8	17,089	3.0	-8.6
20-30	5,713	11.7	25,506	3.3	682	0.4	24,825	4.1	2.7
30-40	5,081	10.4	35,137	4.0	3,652	1.8	31,485	4.7	10.4
40-50	4,169	8.6	45,275	4.2	6,785	2.7	38,490	4.7	15.0
50-75	6,587	13.5	63,896	9.4	11,624	7.3	52,272	10.0	18.2
75-100	5,463	11.2	87,562	10.7	18,235	9.6	69,327	11.0	20.8
100-200	8,400	17.3	145,248	27.2	36,023	29.0	109,225	26.7	24.8
200-500	2,702	5.6	300,076	18.1	82,653	21.4	217,423	17.1	27.5
500-1,000	430	0.9	708,894	6.8	209,021	8.6	499,873	6.3	29.5
More than 1,000	199	0.4	3,113,066	13.8	1,059,856	20.2	2,053,210	11.9	34.1
All	48,707	100.0	91,956	100.0	21,420	100.0	70,536	100.0	23.3

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 T11-0217
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	*	0.0	0.0	-2	-3.3	0.0	0.0	0.0	0.8
10-20	1.0	0.0	0.1	-6	-4.9	0.0	0.3	0.0	0.8
20-30	13.6	0.4	0.6	-85	-12.4	0.0	0.7	-0.3	2.4
30-40	61.5	1.2	2.2	-387	-19.3	-0.1	1.5	-1.1	4.6
40-50	67.2	1.2	2.2	-498	-16.2	-0.1	1.9	-1.1	5.6
50-75	90.3	2.4	9.3	-1,304	-18.0	-0.3	7.0	-2.1	9.5
75-100	96.5	2.5	8.2	-1,823	-13.7	0.0	8.5	-2.1	13.2
100-200	96.1	3.1	19.1	-3,530	-12.2	0.5	22.6	-2.5	17.9
200-500	95.7	4.9	19.3	-10,894	-13.5	0.1	20.3	-3.6	22.9
500-1,000	96.5	5.5	9.4	-27,166	-14.5	0.0	9.1	-4.0	23.3
More than 1,000	99.3	7.8	29.6	-161,386	-14.8	-0.2	28.2	-5.1	29.4
All	47.1	3.3	100.0	-1,833	-14.1	0.0	100.0	-2.7	16.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	3,154	8.7	6,651	0.8	53	0.0	6,598	1.0	0.8
10-20	8,698	24.0	14,806	5.1	126	0.2	14,679	6.3	0.9
20-30	4,924	13.6	24,706	4.9	683	0.7	24,023	5.8	2.8
30-40	3,727	10.3	35,197	5.2	2,003	1.6	33,194	6.1	5.7
40-50	2,930	8.1	45,938	5.4	3,072	1.9	42,867	6.2	6.7
50-75	4,733	13.0	62,567	11.8	7,247	7.3	55,320	12.8	11.6
75-100	2,996	8.3	87,118	10.4	13,283	8.5	73,835	10.9	15.3
100-200	3,598	9.9	142,540	20.4	28,974	22.1	113,567	20.0	20.3
200-500	1,179	3.3	304,739	14.3	80,606	20.2	224,133	13.0	26.5
500-1,000	229	0.6	685,254	6.3	186,796	9.1	498,458	5.6	27.3
More than 1,000	122	0.3	3,174,793	15.5	1,093,597	28.4	2,081,196	12.5	34.5
All	36,319	100.0	69,121	100.0	12,975	100.0	56,147	100.0	18.8

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.