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Table T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010 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	60.9	-500	5.5	1.9	-305	-5.3	-0.9
10-20	58.4	-936	3.9	4.0	-549	-3.7	0.4
20-30	82.7	-1,285	4.8	5.8	-1,061	-4.3	5.4
30-40	93.1	-1,382	4.3	5.8	-1,274	-3.7	10.1
40-50	94.7	-1,535	3.9	5.2	-1,431	-3.3	12.5
50-75	98.3	-1,966	3.9	9.8	-1,912	-3.2	15.1
75-100	99.4	-2,709	4.0	9.7	-2,661	-3.2	17.4
100-200	99.7	-5,113	4.8	23.7	-4,955	-3.6	20.3
200-500	99.6	-10,499	4.6	13.2	-9,835	-3.4	23.2
500-1,000	99.4	-27,592	5.1	5.5	-24,792	-3.7	24.4
More than 1,000	99.6	-149,716	8.5	15.3	-150,066	-5.5	29.0
All	83.1	-2,894	4.8	100.0	-2,350	-3.7	18.1

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

Number of AMT Taxpayers (millions). Baseline: 15.6

Proposal: 4.1

* 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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	60.9	5.5	1.9	-305	-120.0	-0.3	-0.1	-5.3	-0.9
10-20	58.4	3.9	4.0	-549	-91.0	-0.7	0.1	-3.7	0.4
20-30	82.7	4.8	5.8	-1,061	-44.6	-0.7	1.5	-4.3	5.4
30-40	93.1	4.3	5.8	-1,274	-26.9	-0.4	3.2	-3.7	10.1
40-50	94.7	3.9	5.2	-1,431	-20.6	-0.2	4.1	-3.3	12.5
50-75	98.3	3.9	9.8	-1,912	-17.2	0.0	9.7	-3.2	15.1
75-100	99.4	4.0	9.7	-2,661	-15.3	0.2	11.1	-3.2	17.4
100-200	99.7	4.8	23.7	-4,955	-15.1	0.6	27.5	-3.6	20.3
200-500	99.6	4.6	13.2	-9,835	-12.8	0.9	18.6	-3.4	23.2
500-1,000	99.4	5.1	5.5	-24,792	-13.1	0.4	7.6	-3.7	24.4
More than 1,000	99.6	8.5	15.3	-150,066	-16.0	0.2	16.6	-5.5	29.0
All	83.1	4.8	100.0	-2,350	-17.1	0.0	100.0	-3.7	18.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	23,767	14.7	5,788	1.4	254	0.3	5,534	1.7	4.4
10-20	27,379	17.0	14,718	4.0	603	0.7	14,115	4.9	4.1
20-30	20,644	12.8	24,510	5.0	2,380	2.2	22,131	5.8	9.7
30-40	17,160	10.6	34,128	5.8	4,736	3.7	29,392	6.4	13.9
40-50	13,690	8.5	43,999	5.9	6,938	4.3	37,061	6.4	15.8
50-75	19,435	12.0	60,651	11.6	11,093	9.7	49,558	12.2	18.3
75-100	13,875	8.6	84,368	11.6	17,366	10.9	67,001	11.7	20.6
100-200	18,180	11.3	136,915	24.6	32,721	26.8	104,194	23.9	23.9
200-500	5,087	3.2	288,946	14.5	76,993	17.7	211,953	13.6	26.7
500-1,000	848	0.5	672,786	5.6	188,603	7.2	484,183	5.2	28.0
More than 1,000	388	0.2	2,710,660	10.4	937,294	16.4	1,773,367	8.7	34.6
All	161,515	100.0	62,774	100.0	13,731	100.0	49,043	100.0	21.9

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

Number of AMT Taxpayers (millions). Baseline: 15.6

Proposal: 4.1

* 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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	57.3	4.5	4.9	-239	-61.2	-0.7	0.6	-4.2	2.7
10-20	47.3	2.3	6.7	-314	-32.7	-0.7	2.8	-2.2	4.5
20-30	76.6	3.0	8.4	-636	-20.3	-0.3	6.8	-2.6	10.3
30-40	94.6	2.8	7.9	-802	-14.4	0.3	9.6	-2.4	14.0
40-50	97.6	2.6	6.1	-919	-10.6	0.8	10.5	-2.1	17.7
50-75	98.1	3.2	11.3	-1,509	-11.5	1.1	17.8	-2.5	19.5
75-100	99.0	3.5	7.2	-2,225	-10.8	0.8	12.0	-2.7	22.0
100-200	98.9	4.4	12.0	-4,283	-12.6	0.8	17.0	-3.2	22.4
200-500	99.1	8.8	13.0	-18,185	-21.4	-0.6	9.7	-6.2	22.9
500-1,000	99.0	10.6	6.0	-48,767	-23.8	-0.4	3.9	-7.3	23.5
More than 1,000	98.9	18.2	16.2	-297,848	-26.7	-1.2	9.1	-10.8	29.8
All	71.8	4.3	100.0	-1,151	-16.9	0.0	100.0	-3.5	16.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	18,661	23.8	5,663	4.0	390	1.4	5,272	4.7	6.9
10-20	19,235	24.5	14,537	10.7	963	3.5	13,574	12.6	6.6
20-30	11,982	15.3	24,393	11.2	3,138	7.1	21,255	12.2	12.9
30-40	8,897	11.4	33,971	11.6	5,572	9.3	28,399	12.1	16.4
40-50	6,009	7.7	43,878	10.1	8,679	9.8	35,199	10.2	19.8
50-75	6,763	8.6	59,659	15.4	13,126	16.7	46,533	15.1	22.0
75-100	2,909	3.7	83,408	9.3	20,551	11.2	62,857	8.8	24.6
100-200	2,534	3.2	132,473	12.8	34,010	16.2	98,463	12.0	25.7
200-500	644	0.8	292,341	7.2	85,166	10.3	207,175	6.4	29.1
500-1,000	110	0.1	664,015	2.8	204,854	4.2	459,160	2.4	30.9
More than 1,000	49	0.1	2,747,880	5.2	1,115,297	10.3	1,632,583	3.9	40.6
All	78,382	100.0	33,353	100.0	6,799	100.0	26,554	100.0	20.4

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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	65.1	9.3	0.3	-474	-201.3	-0.1	0.0	-8.9	-4.5
10-20	78.0	7.7	1.2	-1,158	-368.6	-0.2	-0.2	-7.5	-5.5
20-30	83.3	7.9	2.5	-1,841	-117.5	-0.4	-0.1	-7.4	-1.1
30-40	84.9	6.5	3.3	-2,006	-58.5	-0.5	0.5	-5.8	4.1
40-50	89.0	4.8	3.8	-1,883	-39.2	-0.4	1.1	-4.3	6.6
50-75	98.2	4.2	8.6	-2,167	-22.7	-0.5	5.6	-3.5	12.0
75-100	99.5	4.1	11.0	-2,789	-17.2	-0.1	10.2	-3.3	15.9
100-200	99.8	4.9	31.3	-5,166	-15.9	0.1	31.8	-3.7	19.8
200-500	99.7	4.1	15.2	-8,683	-11.4	1.2	22.5	-3.0	23.3
500-1,000	99.7	4.4	6.1	-21,288	-11.4	0.5	9.1	-3.2	24.5
More than 1,000	99.7	7.2	16.5	-125,832	-14.1	0.4	19.2	-4.8	28.9
All	94.3	4.9	100.0	-4,352	-16.1	0.0	100.0	-3.8	19.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	1,451	2.6	5,324	0.1	236	0.0	5,089	0.2	4.4
10-20	2,635	4.7	15,439	0.6	314	0.1	15,125	0.8	2.0
20-30	3,336	5.9	24,847	1.3	1,567	0.3	23,280	1.6	6.3
30-40	4,046	7.2	34,558	2.1	3,428	0.9	31,130	2.5	9.9
40-50	5,000	8.9	44,259	3.4	4,799	1.6	39,460	3.9	10.8
50-75	9,768	17.3	61,719	9.2	9,550	6.1	52,169	10.2	15.5
75-100	9,699	17.2	84,836	12.6	16,259	10.3	68,576	13.3	19.2
100-200	14,902	26.4	138,014	31.5	32,541	31.7	105,473	31.4	23.6
200-500	4,297	7.6	288,612	19.0	75,916	21.4	212,697	18.3	26.3
500-1,000	706	1.3	674,974	7.3	186,319	8.6	488,655	6.9	27.6
More than 1,000	323	0.6	2,644,822	13.1	889,588	18.8	1,755,234	11.3	33.6
All	56,522	100.0	115,533	100.0	27,028	100.0	88,505	100.0	23.4

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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	77.7	8.2	5.5	-586	119.0	-3.4	-4.9	-8.8	-16.3
10-20	87.1	7.0	15.3	-1,094	161.0	-8.9	-12.0	-7.3	-11.9
20-30	95.7	6.7	20.7	-1,571	-168.1	-8.1	-4.1	-6.4	-2.6
30-40	97.5	5.4	16.2	-1,641	-42.9	-1.9	10.5	-4.8	6.4
40-50	98.8	4.8	11.1	-1,773	-26.1	1.4	15.3	-4.1	11.5
50-75	99.1	4.1	13.0	-1,951	-17.5	5.5	29.7	-3.3	15.6
75-100	98.7	4.1	7.6	-2,692	-14.8	4.5	21.3	-3.2	18.6
100-200	99.7	3.0	4.8	-2,886	-9.2	5.9	22.9	-2.2	22.0
200-500	98.1	3.0	1.8	-6,320	-8.9	2.3	9.0	-2.2	22.7
500-1,000	98.7	3.9	1.1	-18,227	-10.6	1.1	4.3	-2.8	24.0
More than 1,000	99.9	7.8	2.8	-138,319	-14.7	1.7	8.0	-5.1	29.6
All	92.2	5.2	100.0	-1,554	-32.7	0.0	100.0	-4.5	9.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	3,481	14.5	6,633	2.8	-493	-1.5	7,126	3.5	-7.4
10-20	5,220	21.7	14,956	9.4	-679	-3.1	15,635	11.4	-4.5
20-30	4,933	20.5	24,543	14.6	934	4.0	23,609	16.3	3.8
30-40	3,680	15.3	33,976	15.1	3,830	12.3	30,146	15.5	11.3
40-50	2,345	9.8	43,799	12.4	6,792	13.9	37,007	12.1	15.5
50-75	2,488	10.4	59,109	17.7	11,155	24.3	47,955	16.7	18.9
75-100	1,057	4.4	83,214	10.6	18,198	16.8	65,015	9.6	21.9
100-200	620	2.6	129,256	9.7	31,310	17.0	97,946	8.5	24.2
200-500	107	0.5	284,457	3.7	70,885	6.6	213,572	3.2	24.9
500-1,000	22	0.1	640,753	1.7	171,676	3.3	469,077	1.4	26.8
More than 1,000	8	0.0	2,712,892	2.5	942,470	6.3	1,770,422	1.9	34.7
All	24,039	100.0	34,484	100.0	4,758	100.0	29,726	100.0	13.8

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

* Less than 0.05

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(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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	79.8	9.7	1.4	-670	91.1	-0.4	-0.7	-10.8	-22.7
10-20	95.6	8.7	4.5	-1,434	111.4	-1.3	-2.1	-9.4	-17.9
20-30	99.0	8.7	6.8	-2,094	-408.8	-1.6	-1.3	-8.5	-6.4
30-40	99.2	7.7	6.5	-2,356	-65.6	-1.1	0.8	-6.9	3.6
40-50	99.5	6.8	5.8	-2,565	-40.6	-0.7	2.1	-5.8	8.6
50-75	99.8	5.2	9.7	-2,631	-24.4	-0.5	7.4	-4.3	13.4
75-100	100.0	5.0	10.8	-3,379	-19.6	0.0	10.9	-4.0	16.4
100-200	100.0	5.4	26.9	-5,659	-17.0	1.1	32.5	-4.1	20.1
200-500	99.8	4.1	11.5	-8,486	-10.9	2.3	23.2	-3.0	24.1
500-1,000	99.5	4.5	4.7	-21,564	-11.1	0.9	9.2	-3.2	25.6
More than 1,000	99.8	7.2	11.3	-124,665	-13.4	1.3	18.0	-4.7	30.4
All	97.4	5.7	100.0	-3,712	-19.8	0.0	100.0	-4.4	18.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	3,847	8.0	6,182	0.6	-735	-0.3	6,917	0.9	-11.9
10-20	5,605	11.6	15,194	2.1	-1,287	-0.8	16,481	3.0	-8.5
20-30	5,822	12.1	24,684	3.6	512	0.3	24,172	4.5	2.1
30-40	4,938	10.2	34,166	4.2	3,593	2.0	30,573	4.8	10.5
40-50	4,033	8.4	43,939	4.4	6,327	2.8	37,612	4.9	14.4
50-75	6,608	13.7	61,009	10.0	10,787	7.9	50,221	10.6	17.7
75-100	5,709	11.8	84,363	11.9	17,240	10.9	67,123	12.2	20.4
100-200	8,524	17.7	137,690	29.1	33,344	31.4	104,346	28.4	24.2
200-500	2,427	5.0	287,542	17.3	77,821	20.9	209,721	16.3	27.1
500-1,000	386	0.8	673,061	6.4	193,716	8.3	479,344	5.9	28.8
More than 1,000	162	0.3	2,657,498	10.7	931,203	16.7	1,726,295	8.9	35.0
All	48,265	100.0	83,628	100.0	18,771	100.0	64,857	100.0	22.5

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 T11-0205
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	4.0	0.2	0.0	-11	-24.1	0.0	0.0	-0.2	0.5
10-20	6.9	0.2	0.3	-32	-25.2	0.0	0.3	-0.2	0.7
20-30	35.6	0.7	0.9	-153	-23.3	0.0	0.8	-0.6	2.1
30-40	75.1	1.6	2.3	-500	-28.6	-0.2	1.6	-1.5	3.7
40-50	80.2	1.8	2.8	-736	-26.5	-0.1	2.1	-1.7	4.6
50-75	94.9	3.2	10.1	-1,701	-24.3	-0.3	8.7	-2.8	8.7
75-100	98.1	3.3	8.4	-2,351	-18.8	0.4	10.0	-2.8	12.0
100-200	99.2	4.7	22.1	-5,144	-19.4	0.7	25.4	-3.8	15.9
200-500	98.8	7.5	20.1	-16,217	-22.0	-0.1	19.6	-5.6	19.8
500-1,000	99.5	7.3	8.2	-35,388	-19.8	0.2	9.2	-5.3	21.6
More than 1,000	99.3	13.3	24.8	-232,197	-23.5	-0.6	22.3	-8.5	27.7
All	55.1	4.5	100.0	-2,265	-21.6	0.0	100.0	-3.7	13.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	3,267	9.4	6,597	1.0	44	0.0	6,553	1.2	0.7
10-20	8,360	24.1	14,428	5.7	126	0.3	14,302	6.9	0.9
20-30	4,396	12.7	24,233	5.1	655	0.8	23,578	5.9	2.7
30-40	3,623	10.4	33,952	5.8	1,749	1.7	32,203	6.7	5.2
40-50	2,967	8.6	44,417	6.3	2,777	2.3	41,640	7.1	6.3
50-75	4,648	13.4	60,724	13.4	7,006	9.0	53,717	14.3	11.5
75-100	2,810	8.1	84,706	11.3	12,531	9.7	72,175	11.6	14.8
100-200	3,369	9.7	134,992	21.6	26,577	24.6	108,415	20.9	19.7
200-500	974	2.8	290,884	13.4	73,667	19.7	217,217	12.1	25.3
500-1,000	181	0.5	664,298	5.7	179,059	8.9	485,240	5.0	27.0
More than 1,000	84	0.2	2,731,327	10.9	987,943	22.8	1,743,384	8.4	36.2
All	34,706	100.0	60,794	100.0	10,471	100.0	50,323	100.0	17.2

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>

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(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.