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**Table T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate (Percent) <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit				Change due to Deductions	With Deductions
<b>Less than 10</b>	0.0	100.0	0.0	0.0	0	0.0	-1.8
<b>10-20</b>	1.1	98.9	0.0	0.1	1	0.0	0.3
<b>20-30</b>	4.4	95.6	0.0	0.3	6	0.0	5.9
<b>30-40</b>	11.0	89.0	0.1	0.8	24	-0.1	11.0
<b>40-50</b>	20.5	79.5	0.1	1.5	52	-0.1	13.7
<b>50-75</b>	34.8	65.2	0.3	7.1	132	-0.2	15.9
<b>75-100</b>	51.6	48.4	0.4	9.1	246	-0.3	17.5
<b>100-200</b>	73.8	26.2	0.6	26.6	611	-0.5	19.8
<b>200-500</b>	85.8	14.2	0.9	20.5	1,909	-0.7	22.4
<b>500-1,000</b>	87.6	12.4	0.9	9.1	4,647	-0.7	23.9
<b>More than 1,000</b>	90.7	9.3	1.4	25.0	27,779	-1.0	27.1
<b>All</b>	27.1	72.9	0.5	100.0	289	-0.4	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.0 Proposal: 3.8

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.8
10-20	1.1	98.9	0.0	0.1	1	2.6	0.0	0.1	0.0	0.3
20-30	4.4	95.6	0.0	0.3	6	0.4	0.0	1.6	0.0	5.9
30-40	11.0	89.0	0.1	0.8	24	0.6	0.1	3.1	-0.1	11.0
40-50	20.5	79.5	0.1	1.5	52	0.8	0.1	4.0	-0.1	13.7
50-75	34.8	65.2	0.3	7.1	132	1.3	0.1	12.3	-0.2	15.9
75-100	51.6	48.4	0.4	9.1	246	1.6	0.1	13.1	-0.3	17.5
100-200	73.8	26.2	0.6	26.6	611	2.2	0.0	26.9	-0.5	19.8
200-500	85.8	14.2	0.9	20.5	1,909	2.9	-0.1	16.2	-0.7	22.4
500-1,000	87.6	12.4	0.9	9.1	4,647	2.8	0.0	7.4	-0.7	23.9
More than 1,000	90.7	9.3	1.4	25.0	27,779	3.7	-0.2	15.3	-1.0	27.1
All	27.1	72.9	0.5	100.0	289	2.3	0.0	100.0	-0.4	18.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	15,207	10.1	5,525	-99	5,624	-1.8	0.8	1.0	-0.1
10-20	22,657	15.0	15,088	44	15,044	0.3	3.3	4.0	0.1
20-30	20,737	13.7	24,780	1,460	23,321	5.9	5.0	5.7	1.6
30-40	14,945	9.9	34,833	3,856	30,977	11.1	5.0	5.5	3.0
40-50	12,224	8.1	44,804	6,206	38,598	13.9	5.3	5.6	4.0
50-75	23,449	15.5	61,698	9,918	51,780	16.1	14.0	14.4	12.1
75-100	16,133	10.7	86,623	15,410	71,213	17.8	13.5	13.6	13.0
100-200	18,960	12.6	134,298	27,226	107,072	20.3	24.6	24.0	26.9
200-500	4,667	3.1	289,582	66,848	222,734	23.1	13.0	12.3	16.3
500-1,000	857	0.6	680,610	167,149	513,461	24.6	5.6	5.2	7.5
More than 1,000	392	0.3	2,700,196	760,067	1,940,129	28.2	10.2	9.0	15.6
All	150,979	100.0	68,631	12,693	55,938	18.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.0

Proposal: 3.8

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.4	0.0	3.0
10-20	1.8	98.2	0.0	0.3	2	0.2	0.0	2.5	0.0	6.0
20-30	6.2	93.9	0.0	1.2	9	0.3	0.1	6.1	0.0	11.3
30-40	13.5	86.5	0.1	2.6	31	0.6	0.1	7.9	-0.1	15.8
40-50	25.1	75.0	0.2	4.3	64	0.8	0.1	9.2	-0.1	18.0
50-75	40.6	59.4	0.4	18.7	176	1.5	0.1	21.5	-0.3	19.7
75-100	57.5	42.5	0.5	16.1	356	1.9	0.0	14.4	-0.4	21.9
100-200	69.7	30.3	0.6	21.7	623	2.1	-0.1	17.2	-0.5	22.4
200-500	76.7	23.3	0.7	12.3	1,626	2.4	-0.1	8.6	-0.6	23.0
500-1,000	79.1	20.9	0.9	6.5	4,726	2.7	0.0	3.9	-0.7	24.8
More than 1,000	87.0	13.0	1.5	16.3	26,517	3.2	-0.1	8.4	-1.0	30.6
All	18.2	81.8	0.4	100.0	130	1.7	0.0	100.0	-0.3	18.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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
Less than 10	10,640	16.3	5,407	164	5,243	3.0	2.1	2.6	0.3
10-20	13,688	21.0	14,979	904	14,074	6.0	7.6	8.8	2.4
20-30	10,999	16.9	24,656	2,791	21,864	11.3	10.0	11.0	6.0
30-40	7,212	11.1	34,817	5,545	29,272	15.9	9.3	9.6	7.8
40-50	5,727	8.8	44,776	8,140	36,635	18.2	9.5	9.6	9.1
50-75	9,001	13.8	60,853	12,167	48,686	20.0	20.3	20.0	21.4
75-100	3,832	5.9	86,147	19,243	66,903	22.3	12.2	11.7	14.4
100-200	2,938	4.5	131,358	30,047	101,312	22.9	14.3	13.6	17.3
200-500	640	1.0	292,079	68,821	223,258	23.6	6.9	6.5	8.6
500-1,000	116	0.2	683,645	174,361	509,284	25.5	2.9	2.7	4.0
More than 1,000	52	0.1	2,664,301	840,605	1,823,697	31.6	5.1	4.3	8.5
All	65,239	100.0	41,404	7,838	33,566	18.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-3.4
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-3.6
20-30	2.6	97.4	0.0	0.1	4	6.3	0.0	0.0	0.0	0.2
30-40	6.0	94.0	0.0	0.1	9	0.6	0.0	0.5	0.0	4.5
40-50	12.1	87.9	0.1	0.3	27	0.7	0.0	1.1	-0.1	8.1
50-75	27.3	72.7	0.2	2.8	85	1.1	0.1	6.6	-0.1	12.4
75-100	48.2	51.8	0.3	6.4	190	1.4	0.1	11.9	-0.2	15.7
100-200	74.3	25.7	0.6	28.7	605	2.3	0.1	31.9	-0.5	19.2
200-500	87.4	12.7	0.9	23.8	1,963	2.9	-0.1	20.3	-0.7	22.4
500-1,000	89.2	10.8	0.9	10.3	4,653	2.8	0.0	9.3	-0.7	23.7
More than 1,000	91.5	8.5	1.4	27.6	27,204	3.7	-0.2	18.4	-1.0	26.5
All	41.0	59.0	0.6	100.0	536	2.5	0.0	100.0	-0.5	18.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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	
Less than 10	1,998	3.3	5,059	-172	5,232	-3.4	0.2	0.2	0.0
10-20	3,803	6.4	15,576	-556	16,132	-3.6	0.9	1.2	-0.2
20-30	4,567	7.6	24,929	60	24,869	0.2	1.7	2.1	0.0
30-40	3,867	6.5	35,061	1,588	33,473	4.5	2.1	2.4	0.5
40-50	3,840	6.4	44,910	3,649	41,261	8.1	2.6	3.0	1.1
50-75	10,515	17.6	62,818	7,881	54,937	12.6	10.0	10.9	6.5
75-100	10,783	18.1	87,017	13,881	73,136	16.0	14.2	14.8	11.8
100-200	15,177	25.4	135,259	26,597	108,662	19.7	31.2	31.0	31.8
200-500	3,875	6.5	289,456	66,673	222,783	23.0	17.0	16.2	20.4
500-1,000	712	1.2	680,193	165,739	514,453	24.4	7.4	6.9	9.3
More than 1,000	324	0.5	2,650,897	730,646	1,920,251	27.6	13.1	11.7	18.7
All	59,744	100.0	110,299	21,248	89,051	19.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	-0.1	-3.1	0.0	-19.2
10-20	0.1	99.9	0.0	-0.1	-1	0.0	-0.2	-10.2	0.0	-13.4
20-30	2.2	97.9	0.0	0.5	2	-0.5	-0.1	-2.0	0.0	-1.6
30-40	10.0	90.0	0.1	3.8	22	0.9	0.1	9.2	-0.1	7.4
40-50	21.9	78.1	0.2	7.0	60	1.1	0.1	13.3	-0.1	12.1
50-75	40.6	59.5	0.3	25.3	150	1.5	0.2	34.6	-0.3	16.1
75-100	60.2	39.8	0.5	23.2	361	2.2	0.0	21.4	-0.4	18.6
100-200	79.6	20.4	0.6	21.5	605	2.2	0.0	20.5	-0.5	21.7
200-500	84.0	16.1	0.7	7.7	1,452	2.3	0.0	6.9	-0.5	21.8
500-1,000	80.1	19.9	0.7	3.3	3,471	2.1	0.0	3.3	-0.5	24.4
More than 1,000	85.0	15.0	1.1	7.9	19,715	2.6	0.0	6.2	-0.8	27.8
All	16.2	83.8	0.3	100.0	86	2.1	0.0	100.0	-0.2	10.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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
Less than 10	2,405	10.3	6,435	-1,233	7,669	-19.2	1.7	2.3	-3.0
10-20	4,868	20.8	15,009	-2,008	17,017	-13.4	8.1	10.3	-10.0
20-30	4,812	20.5	24,923	-404	25,328	-1.6	13.3	15.2	-2.0
30-40	3,429	14.6	34,560	2,581	31,979	7.5	13.2	13.7	9.1
40-50	2,343	10.0	44,753	5,472	39,282	12.2	11.6	11.5	13.1
50-75	3,396	14.5	60,572	9,886	50,686	16.3	22.8	21.4	34.4
75-100	1,290	5.5	85,205	16,243	68,962	19.1	12.2	11.1	21.5
100-200	713	3.0	126,502	28,082	98,420	22.2	10.0	8.7	20.5
200-500	107	0.5	283,499	63,162	220,338	22.3	3.4	2.9	6.9
500-1,000	19	0.1	668,859	166,333	502,526	24.9	1.4	1.2	3.3
More than 1,000	8	0.0	2,631,074	752,094	1,878,980	28.6	2.4	1.9	6.2
All	23,435	100.0	38,440	4,166	34,274	10.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-23.4
10-20	0.0	100.0	0.0	0.0	0	0.0	-0.1	-2.2	0.0	-18.1
20-30	1.7	98.3	0.0	0.1	1	-0.1	0.0	-1.2	0.0	-5.7
30-40	8.6	91.4	0.1	0.4	16	1.0	0.0	1.0	-0.1	4.4
40-50	17.5	82.5	0.1	1.0	46	1.1	0.0	2.4	-0.1	9.5
50-75	35.3	64.7	0.2	5.1	114	1.3	0.1	9.5	-0.2	13.9
75-100	56.0	44.0	0.3	8.2	233	1.6	0.1	12.5	-0.3	16.5
100-200	81.5	18.5	0.6	31.4	626	2.3	0.0	32.9	-0.5	19.6
200-500	92.6	7.4	0.9	23.1	1,924	2.8	-0.1	20.0	-0.7	23.5
500-1,000	92.2	7.8	0.8	8.9	4,243	2.4	0.0	8.9	-0.6	25.2
More than 1,000	93.0	7.1	1.3	21.9	24,719	3.1	-0.1	16.7	-0.9	28.3
All	34.8	65.2	0.5	100.0	359	2.4	0.0	100.0	-0.4	17.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	3,041	6.2	6,151	-1,438	7,589	-23.4	0.5	0.7	-0.6
10-20	5,731	11.8	15,177	-2,750	17,927	-18.1	2.2	3.1	-2.2
20-30	5,881	12.1	25,010	-1,410	26,420	-5.6	3.6	4.7	-1.1
30-40	4,714	9.7	34,815	1,542	33,274	4.4	4.1	4.7	1.0
40-50	3,898	8.0	44,858	4,311	40,547	9.6	4.3	4.8	2.3
50-75	7,792	16.0	61,928	8,736	53,193	14.1	11.9	12.5	9.4
75-100	6,174	12.7	86,600	14,554	72,047	16.8	13.2	13.4	12.4
100-200	8,773	18.0	135,158	27,131	108,027	20.1	29.3	28.5	32.9
200-500	2,096	4.3	287,617	69,422	218,195	24.1	14.9	13.7	20.1
500-1,000	367	0.8	678,793	175,138	503,655	25.8	6.1	5.6	8.9
More than 1,000	155	0.3	2,707,503	789,774	1,917,729	29.2	10.3	8.9	16.9
All	48,765	100.0	83,132	14,856	68,276	17.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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 T09-0329**  
**Deduction for Charitable Contributions Under Current Law**  
**Distribution of Federal Tax Benefits by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Benefit as Percent of After-Tax Income <sup>4</sup>	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Less than 10	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.3
10-20	0.0	100.0	0.0	0.0	0	0.0	0.0	0.2	0.0	0.8
20-30	0.2	99.8	0.0	0.0	0	0.0	0.0	0.8	0.0	2.0
30-40	3.1	96.9	0.0	0.1	6	0.6	0.0	0.8	0.0	3.0
40-50	12.8	87.2	0.1	0.5	29	1.5	0.0	1.1	-0.1	4.3
50-75	26.4	73.6	0.2	4.9	117	2.2	0.1	8.2	-0.2	8.4
75-100	40.6	59.4	0.3	6.8	236	2.4	0.1	10.4	-0.3	11.1
100-200	57.0	43.0	0.6	19.5	644	3.0	0.2	23.9	-0.5	15.6
200-500	74.8	25.2	1.0	21.5	2,275	3.8	0.0	20.3	-0.8	19.5
500-1,000	84.9	15.1	1.3	12.3	6,656	4.2	-0.1	10.5	-1.0	22.4
More than 1,000	91.1	8.9	2.1	34.5	38,332	5.3	-0.4	23.5	-1.5	26.7
All	20.2	79.8	0.6	100.0	388	3.6	0.0	100.0	-0.5	14.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 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 Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	1,934	6.8	5,854	15	5,839	0.3	0.6	0.6	0.0
10-20	5,637	19.9	15,311	122	15,189	0.8	4.2	4.9	0.2
20-30	4,482	15.8	24,469	500	23,969	2.0	5.3	6.1	0.7
30-40	2,158	7.6	34,695	1,051	33,644	3.0	3.6	4.1	0.8
40-50	1,699	6.0	44,849	1,976	42,873	4.4	3.7	4.1	1.1
50-75	4,598	16.2	62,161	5,352	56,809	8.6	13.9	14.8	8.1
75-100	3,174	11.2	86,323	9,837	76,486	11.4	13.3	13.8	10.3
100-200	3,335	11.8	134,225	21,606	112,619	16.1	21.7	21.4	23.8
200-500	1,043	3.7	291,964	59,197	232,767	20.3	14.8	13.8	20.4
500-1,000	203	0.7	675,705	157,928	517,777	23.4	6.7	6.0	10.6
More than 1,000	99	0.4	2,590,709	730,617	1,860,092	28.2	12.5	10.5	23.9
All	28,390	100.0	72,658	10,674	61,984	14.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(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.