

**Table T11-0320**  
**Social Security OASDI Tax Rate Reduced to 4.2%**  
**Baseline: Current law**  
**Distribution of Benefits by Cash Income Levels, 2012 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units (thousands) <sup>3</sup>	Units Benefiting from Social Security Tax Cut		Average Benefit, Among Units Benefiting (Dollars)
		Number (thousands)	Percent (%)	
Less than 10	23,654	13,805	58.4	119
10-20	28,341	15,384	54.3	260
20-30	20,820	15,337	73.7	415
30-40	17,491	13,807	78.9	574
40-50	13,844	11,443	82.7	728
50-75	20,187	16,843	83.4	996
75-100	13,838	11,987	86.6	1,350
100-200	18,707	16,719	89.4	2,050
200-500	5,808	5,258	90.5	2,527
500-1,000	1,003	878	87.6	2,676
More than 1,000	503	439	87.3	2,711
All	165,201	122,274	74.0	920

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

(1) Calendar year. Baseline is current law, proposal reduces the OASDI tax rate on employees from 6.2% to 4.2%. Unit is defined as benefiting if tax cut is at least \$1. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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.