

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Increase <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Pct of Tax Units	Avg Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	6.9	31	0.0	0.1	2	0.0	2.3
10-20	39.7	80	-0.2	3.1	32	0.2	2.2
20-30	55.7	124	-0.2	5.5	69	0.2	6.7
30-40	79.6	135	-0.3	6.8	107	0.3	11.1
40-50	89.4	115	-0.2	5.8	103	0.2	15.1
50-75	94.9	135	-0.2	12.4	128	0.2	17.7
75-100	97.8	147	-0.2	8.6	143	0.1	19.9
100-200	99.2	307	-0.2	34.5	303	0.2	22.7
200-500	96.4	608	-0.2	18.1	579	0.2	26.4
500-1,000	71.2	821	-0.1	2.2	541	0.1	27.4
More than 1,000	81.4	1,403	-0.1	2.8	1,104	0.0	32.7
All	73.1	207	-0.2	100.0	150	0.2	22.1

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

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.1

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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, <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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	6.9	0.0	0.1	2	1.4	0.0	0.1	0.0	2.3
10-20	39.7	-0.2	3.1	32	8.2	0.0	0.3	0.2	2.2
20-30	55.7	-0.2	5.5	69	3.5	0.0	1.1	0.2	6.7
30-40	79.6	-0.3	6.8	107	2.4	0.0	2.0	0.3	11.1
40-50	89.4	-0.2	5.8	103	1.3	0.0	3.2	0.2	15.1
50-75	94.9	-0.2	12.4	128	1.0	0.0	8.8	0.2	17.7
75-100	97.8	-0.2	8.6	143	0.7	0.0	8.5	0.1	19.9
100-200	99.2	-0.2	34.5	303	0.8	0.0	30.2	0.2	22.7
200-500	96.4	-0.2	18.1	579	0.6	0.0	20.2	0.2	26.4
500-1,000	71.2	-0.1	2.2	541	0.2	0.0	6.8	0.1	27.4
More than 1,000	81.4	-0.1	2.8	1,104	0.1	-0.1	18.7	0.0	32.7
All	73.1	-0.2	100.0	150	0.7	0.0	100.0	0.2	22.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,624	8.2	6,449	0.5	149	0.1	6,300	0.7	2.3
10-20	25,870	14.6	18,854	2.8	391	0.3	18,463	3.5	2.1
20-30	21,195	11.9	30,442	3.6	1,956	1.1	28,486	4.4	6.4
30-40	16,838	9.5	42,082	4.0	4,558	2.0	37,525	4.6	10.8
40-50	15,052	8.5	55,060	4.7	8,189	3.2	46,871	5.1	14.9
50-75	25,722	14.5	76,228	11.1	13,330	8.8	62,898	11.7	17.5
75-100	16,086	9.1	103,995	9.4	20,574	8.5	83,421	9.7	19.8
100-200	30,360	17.1	171,774	29.4	38,696	30.2	133,079	29.2	22.5
200-500	8,327	4.7	359,684	16.9	94,258	20.2	265,426	16.0	26.2
500-1,000	1,102	0.6	879,813	5.5	240,804	6.8	639,009	5.1	27.4
More than 1,000	664	0.4	3,375,060	12.6	1,104,024	18.8	2,271,037	10.9	32.7
All	177,436	100.0	99,897	100.0	21,936	100.0	77,961	100.0	22.0

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

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.1

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	7.3	0.0	0.3	2	0.4	0.0	0.5	0.0	6.3
10-20	33.1	-0.1	4.3	14	1.4	0.0	2.0	0.1	5.8
20-30	45.6	-0.1	6.6	28	1.1	0.0	3.9	0.1	8.9
30-40	77.0	-0.1	6.9	44	0.8	0.0	5.4	0.1	13.3
40-50	94.0	-0.2	8.8	68	0.7	0.0	7.6	0.1	17.3
50-75	97.9	-0.3	27.2	155	0.9	0.1	18.0	0.2	21.9
75-100	98.6	-0.2	14.3	166	0.7	0.0	13.2	0.2	24.1
100-200	98.6	-0.2	20.1	236	0.6	0.0	22.3	0.1	25.7
200-500	82.9	-0.2	7.9	445	0.4	0.0	11.3	0.1	28.3
500-1,000	69.9	-0.1	1.8	692	0.3	0.0	3.9	0.1	28.7
More than 1,000	74.6	-0.1	1.8	1,221	0.1	-0.1	11.8	0.0	36.5
All	59.2	-0.2	100.0	72	0.6	0.0	100.0	0.1	21.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,102	13.2	6,361	1.5	401	0.5	5,961	1.8	6.3
10-20	18,154	21.6	18,742	7.3	1,069	2.0	17,674	8.7	5.7
20-30	14,054	16.8	30,327	9.1	2,671	3.8	27,656	10.5	8.8
30-40	9,462	11.3	42,028	8.5	5,527	5.4	36,501	9.3	13.2
40-50	7,880	9.4	54,892	9.2	9,441	7.6	45,451	9.7	17.2
50-75	10,631	12.7	75,741	17.2	16,459	17.9	59,282	17.0	21.7
75-100	5,235	6.2	102,835	11.5	24,596	13.2	78,239	11.1	23.9
100-200	5,162	6.2	165,462	18.3	42,300	22.4	123,162	17.2	25.6
200-500	1,080	1.3	363,375	8.4	102,366	11.3	261,009	7.6	28.2
500-1,000	156	0.2	862,512	2.9	246,446	3.9	616,066	2.6	28.6
More than 1,000	91	0.1	3,511,677	6.8	1,279,205	11.9	2,232,472	5.5	36.4
All	83,910	100.0	55,790	100.0	11,645	100.0	44,145	100.0	20.9

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	5.9	-0.1	0.0	3	2.0	0.0	0.0	0.1	3.2
10-20	44.9	-0.3	0.6	49	-13.4	0.0	0.0	0.3	-1.6
20-30	59.5	-0.3	1.5	100	11.6	0.0	0.1	0.3	3.1
30-40	67.7	-0.4	2.5	140	5.0	0.0	0.3	0.3	7.0
40-50	72.7	-0.3	3.1	145	2.7	0.0	0.7	0.3	10.1
50-75	90.5	-0.2	6.5	105	1.1	0.0	3.8	0.1	13.0
75-100	97.3	-0.1	5.8	111	0.6	0.0	5.7	0.1	17.0
100-200	99.4	-0.2	46.6	319	0.8	0.1	33.9	0.2	21.9
200-500	98.9	-0.2	26.7	608	0.7	0.0	24.9	0.2	26.0
500-1,000	71.9	-0.1	3.0	523	0.2	0.0	8.3	0.1	27.2
More than 1,000	82.9	-0.1	3.8	1,101	0.1	-0.1	22.1	0.0	32.0
All	88.7	-0.2	100.0	257	0.6	0.0	100.0	0.1	23.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,028	1.7	5,438	0.1	170	0.0	5,268	0.1	3.1
10-20	1,890	3.1	19,457	0.3	-364	0.0	19,821	0.4	-1.9
20-30	2,385	3.9	30,847	0.7	862	0.1	29,985	0.8	2.8
30-40	2,792	4.5	42,654	1.1	2,824	0.3	39,830	1.3	6.6
40-50	3,365	5.4	55,424	1.7	5,426	0.7	49,998	2.0	9.8
50-75	9,876	15.9	76,962	6.8	9,894	3.8	67,067	7.7	12.9
75-100	8,353	13.5	104,920	7.8	17,710	5.7	87,210	8.5	16.9
100-200	23,319	37.6	173,919	36.3	37,838	33.9	136,081	37.0	21.8
200-500	6,986	11.3	358,865	22.4	92,737	24.9	266,128	21.7	25.8
500-1,000	910	1.5	883,063	7.2	239,774	8.4	643,289	6.8	27.2
More than 1,000	548	0.9	3,313,632	16.2	1,057,968	22.2	2,255,663	14.4	31.9
All	61,966	100.0	180,517	100.0	42,049	100.0	138,468	100.0	23.3

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	5.5	0.0	0.2	3	-0.3	0.0	-1.0	0.1	-14.5
10-20	57.8	-0.4	10.8	83	-5.0	0.3	-3.5	0.4	-8.2
20-30	83.1	-0.6	18.8	181	235.2	0.3	0.5	0.6	0.9
30-40	92.2	-0.6	22.8	229	6.9	0.3	6.2	0.6	8.5
40-50	94.3	-0.3	11.5	148	2.0	0.0	10.5	0.3	14.0
50-75	97.0	-0.2	12.3	114	0.9	-0.2	24.9	0.2	17.5
75-100	97.6	-0.3	10.4	206	1.0	-0.2	18.8	0.2	20.8
100-200	98.5	-0.2	11.0	288	0.7	-0.3	26.0	0.2	24.1
200-500	83.4	-0.1	1.6	355	0.4	-0.1	8.1	0.1	27.1
500-1,000	63.0	-0.1	0.3	431	0.2	0.0	2.4	0.1	26.0
More than 1,000	81.4	0.0	0.3	943	0.1	-0.1	7.2	0.0	34.3
All	78.4	-0.3	100.0	149	1.8	0.0	100.0	0.3	15.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,370	8.2	7,345	1.1	-1,070	-1.0	8,415	1.5	-14.6
10-20	5,587	19.4	19,003	6.6	-1,648	-3.8	20,651	8.5	-8.7
20-30	4,462	15.5	30,549	8.5	77	0.1	30,472	10.0	0.3
30-40	4,283	14.8	41,790	11.1	3,332	5.9	38,458	12.1	8.0
40-50	3,352	11.6	55,022	11.5	7,579	10.5	47,443	11.7	13.8
50-75	4,644	16.1	75,680	21.9	13,116	25.1	62,564	21.3	17.3
75-100	2,165	7.5	103,087	13.9	21,208	18.9	81,879	13.0	20.6
100-200	1,645	5.7	162,028	16.6	38,692	26.2	123,335	14.9	23.9
200-500	199	0.7	367,938	4.6	99,493	8.2	268,445	3.9	27.0
500-1,000	27	0.1	863,851	1.4	224,423	2.5	639,428	1.3	26.0
More than 1,000	15	0.1	3,420,135	3.2	1,171,933	7.3	2,248,201	2.5	34.3
All	28,870	100.0	55,694	100.0	8,404	100.0	47,290	100.0	15.1

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.

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(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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	3.2	0.0	0.1	3	-0.3	0.0	-0.2	0.1	-19.2
10-20	73.6	-0.5	4.5	114	-4.0	0.0	-0.9	0.6	-14.2
20-30	91.7	-0.7	8.2	223	-25.0	0.1	-0.2	0.7	-2.2
30-40	95.5	-0.7	10.2	274	10.6	0.1	0.9	0.7	6.8
40-50	95.5	-0.4	6.6	199	2.9	0.0	2.0	0.4	13.0
50-75	96.6	-0.2	7.7	128	1.0	0.0	6.1	0.2	16.1
75-100	97.9	-0.2	6.2	142	0.7	0.0	7.1	0.1	18.7
100-200	99.6	-0.2	33.1	319	0.8	0.0	33.7	0.2	22.6
200-500	98.4	-0.2	18.8	630	0.7	0.0	23.7	0.2	26.8
500-1,000	72.7	-0.1	2.0	554	0.2	-0.1	7.7	0.1	28.7
More than 1,000	86.1	-0.1	2.7	1,257	0.1	-0.1	20.1	0.0	33.5
All	89.5	-0.2	100.0	243	0.8	0.0	100.0	0.2	22.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,619	4.9	6,825	0.3	-1,314	-0.2	8,139	0.4	-19.3
10-20	5,120	9.6	19,299	1.4	-2,854	-0.9	22,153	2.1	-14.8
20-30	4,735	8.9	30,608	2.1	-891	-0.3	31,499	2.8	-2.9
30-40	4,786	9.0	41,889	2.9	2,588	0.8	39,302	3.5	6.2
40-50	4,253	8.0	55,152	3.4	6,970	1.9	48,182	3.8	12.6
50-75	7,756	14.6	76,848	8.6	12,271	6.1	64,577	9.3	16.0
75-100	5,677	10.7	104,010	8.5	19,334	7.1	84,676	9.0	18.6
100-200	13,418	25.2	173,668	33.7	39,005	33.7	134,663	33.7	22.5
200-500	3,860	7.2	359,369	20.0	95,658	23.8	263,711	19.0	26.6
500-1,000	471	0.9	890,131	6.1	254,585	7.7	635,545	5.6	28.6
More than 1,000	277	0.5	3,387,646	13.6	1,134,999	20.3	2,252,646	11.6	33.5
All	53,289	100.0	129,942	100.0	29,167	100.0	100,774	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 current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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 T11-0223**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Inc (%) <sup>3</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.3
10-20	1.3	0.0	0.1	0	0.4	0.0	0.2	0.0	0.7
20-30	7.7	0.0	0.6	4	0.6	0.0	0.6	0.0	2.0
30-40	45.5	-0.1	2.4	24	1.3	0.0	1.3	0.1	4.5
40-50	69.0	-0.1	3.6	50	1.4	0.0	1.7	0.1	6.6
50-75	87.5	-0.2	14.6	111	1.5	0.1	6.7	0.2	10.1
75-100	96.0	-0.2	10.9	144	1.0	0.0	7.3	0.1	13.9
100-200	98.6	-0.2	39.7	312	1.0	0.1	26.3	0.2	18.3
200-500	94.9	-0.2	21.8	562	0.6	0.0	23.0	0.2	24.7
500-1,000	65.4	-0.1	3.2	535	0.2	0.0	8.9	0.1	26.2
More than 1,000	70.6	-0.1	3.1	976	0.1	-0.1	23.9	0.0	34.5
All	48.1	-0.1	100.0	103	0.7	0.0	100.0	0.1	17.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2011 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,438	5.4	7,224	0.4	95	0.0	7,129	0.5	1.3
10-20	9,494	21.1	18,779	4.5	131	0.2	18,647	5.4	0.7
20-30	7,391	16.4	30,011	5.5	597	0.6	29,414	6.6	2.0
30-40	4,585	10.2	42,631	4.9	1,901	1.3	40,730	5.7	4.5
40-50	3,368	7.5	54,681	4.6	3,561	1.7	51,121	5.2	6.5
50-75	6,136	13.6	75,875	11.6	7,566	6.7	68,308	12.7	10.0
75-100	3,500	7.8	105,704	9.2	14,523	7.3	91,182	9.7	13.7
100-200	5,923	13.1	169,191	25.0	30,686	26.2	138,505	24.8	18.1
200-500	1,801	4.0	361,570	16.3	88,831	23.0	272,738	14.9	24.6
500-1,000	275	0.6	862,223	5.9	225,075	8.9	637,148	5.3	26.1
More than 1,000	147	0.3	3,279,592	12.1	1,129,930	24.0	2,149,662	9.6	34.5
All	45,100	100.0	88,729	100.0	15,403	100.0	73,326	100.0	17.4

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 current policy, proposal is current policy with all tax parameters indexed by chained CPI starting in 2013.

(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.