

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

**Table T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction<sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level<sup>2</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units with Tax Increase or Cut <sup>4</sup>				Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
<b>Less than 10</b>	4.0	-458	82.8	1,231	-18.2	-10.0	1,001	17.4	22.1
<b>10-20</b>	1.9	-1,218	97.6	2,485	-16.4	-31.1	2,402	15.8	19.7
<b>20-30</b>	4.0	-1,442	95.8	3,359	-13.7	-30.4	3,156	12.4	22.1
<b>30-40</b>	11.0	-1,233	88.9	3,895	-10.8	-26.7	3,327	9.3	23.2
<b>40-50</b>	10.5	-1,622	89.4	3,994	-8.8	-21.5	3,407	7.4	23.8
<b>50-75</b>	24.8	-2,671	75.2	4,752	-5.8	-31.7	2,939	4.7	23.8
<b>75-100</b>	31.9	-4,495	68.1	5,170	-3.0	-14.7	2,119	2.4	23.8
<b>100-200</b>	58.5	-7,397	41.5	4,906	2.1	21.7	-2,195	-1.6	23.1
<b>200-500</b>	85.9	-25,623	14.1	8,495	9.4	57.7	-20,029	-6.8	20.6
<b>500-1,000</b>	92.1	-91,302	7.9	21,503	16.4	39.9	-80,315	-11.5	18.1
<b>More than 1,000</b>	96.7	-611,979	3.3	96,368	30.5	146.9	-581,154	-19.2	17.9
<b>All</b>	21.0	-19,275	77.0	3,499	2.3	100.0	-1,271	-1.8	21.9

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 0.0

\* Less than 0.05

\*\* Insufficient data

(1) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm). For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction<sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level<sup>2</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.0	82.8	-18.2	-10.0	1,001	367.5	0.8	1.0	17.4	22.1
10-20	1.9	97.6	-16.4	-31.1	2,402	408.0	2.5	3.1	15.8	19.7
20-30	4.0	95.8	-13.7	-30.4	3,156	128.0	2.6	4.4	12.4	22.1
30-40	11.0	88.9	-10.8	-26.7	3,327	66.7	2.4	5.4	9.3	23.2
40-50	10.5	89.4	-8.8	-21.5	3,407	45.0	2.0	5.6	7.4	23.8
50-75	24.8	75.2	-5.8	-31.7	2,939	24.4	3.3	13.0	4.7	23.8
75-100	31.9	68.1	-3.0	-14.7	2,119	11.1	2.0	11.8	2.4	23.8
100-200	58.5	41.5	2.1	21.7	-2,195	-6.4	0.3	25.6	-1.6	23.1
200-500	85.9	14.1	9.4	57.7	-20,029	-25.0	-3.3	13.9	-6.8	20.6
500-1,000	92.1	7.9	16.4	39.9	-80,315	-38.9	-2.6	5.0	-11.5	18.1
More than 1,000	96.7	3.3	30.5	146.9	-581,154	-51.7	-10.1	11.0	-19.2	17.9
All	21.0	77.0	2.3	100.0	-1,271	-7.4	0.0	100.0	-1.8	21.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	21,065	12.7	5,766	1.0	272	0.2	5,493	1.3	4.7
10-20	27,359	16.5	15,205	3.5	589	0.6	14,616	4.4	3.9
20-30	20,377	12.3	25,480	4.3	2,466	1.8	23,015	5.1	9.7
30-40	16,959	10.2	35,896	5.1	4,988	3.0	30,908	5.7	13.9
40-50	13,305	8.0	46,141	5.1	7,566	3.5	38,575	5.6	16.4
50-75	22,765	13.7	63,142	11.9	12,061	9.7	51,081	12.7	19.1
75-100	14,636	8.8	89,268	10.9	19,150	9.9	70,119	11.2	21.5
100-200	20,881	12.6	139,817	24.3	34,450	25.3	105,367	23.9	24.6
200-500	6,084	3.7	292,655	14.8	80,279	17.2	212,377	14.1	27.4
500-1,000	1,051	0.6	696,116	6.1	206,531	7.6	489,585	5.6	29.7
More than 1,000	534	0.3	3,032,367	13.5	1,123,823	21.1	1,908,544	11.1	37.1
All	166,272	100.0	72,381	100.0	17,091	100.0	55,290	100.0	23.6

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 0.0

\* Less than 0.05

(1) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm). For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction <sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level <sup>2</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	3.8	81.5	-14.6	-26.4	773	192.3	2.1	3.0	13.6	20.7
10-20	2.3	97.1	-11.6	-63.8	1,630	164.1	5.0	7.8	10.8	17.4
20-30	5.5	94.2	-8.7	-48.7	1,930	60.6	4.1	9.8	7.6	20.2
30-40	18.1	81.7	-6.7	-37.9	2,021	35.1	3.4	11.0	5.6	21.7
40-50	19.8	80.2	-4.3	-19.4	1,589	17.3	2.1	9.9	3.5	23.4
50-75	51.2	48.7	-0.1	-1.0	58	0.4	1.4	19.1	0.1	22.8
75-100	75.0	25.0	5.0	23.9	-3,270	-14.4	-0.9	10.8	-3.7	22.1
100-200	82.6	17.4	9.5	64.6	-9,409	-25.3	-3.5	14.4	-6.9	20.4
200-500	88.1	11.9	18.6	62.9	-38,719	-42.8	-4.0	6.3	-13.0	17.3
500-1,000	90.5	9.5	28.5	35.0	-130,438	-54.5	-2.3	2.2	-18.7	15.6
More than 1,000	97.2	2.8	42.7	111.0	-737,741	-60.2	-7.4	5.6	-25.0	16.6
All	19.2	77.2	2.0	100.0	-606	-7.0	0.0	100.0	-1.6	20.6

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2013 <sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	16,722	20.7	5,678	3.0	402	1.0	5,276	3.6	7.1
10-20	19,121	23.7	15,084	9.2	993	2.7	14,090	11.0	6.6
20-30	12,334	15.3	25,339	9.9	3,188	5.7	22,151	11.2	12.6
30-40	9,158	11.4	35,802	10.4	5,751	7.6	30,051	11.2	16.1
40-50	5,981	7.4	45,980	8.7	9,164	7.9	36,816	9.0	19.9
50-75	8,668	10.8	62,437	17.2	14,174	17.6	48,263	17.1	22.7
75-100	3,570	4.4	88,424	10.0	22,778	11.7	65,646	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,252	18.0	99,426	13.6	27.3
200-500	794	1.0	298,894	7.5	90,423	10.3	208,471	6.8	30.3
500-1,000	131	0.2	696,170	2.9	239,164	4.5	457,007	2.5	34.4
More than 1,000	74	0.1	2,952,272	6.9	1,226,221	13.0	1,726,051	5.2	41.5
All	80,622	100.0	39,043	100.0	8,637	100.0	30,407	100.0	22.1

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

\* Less than 0.05

(1) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm).

For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction <sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level <sup>2</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	8.2	75.5	-39.4	-1.1	1,948	1,269.8	0.2	0.2	38.2	41.3
10-20	2.3	96.6	-26.0	-4.5	4,057	1,891.2	0.6	0.6	25.6	27.0
20-30	2.3	97.4	-20.0	-6.0	4,813	312.2	0.9	1.1	18.8	24.8
30-40	2.5	97.5	-16.0	-8.2	5,212	143.8	1.2	1.9	14.4	24.4
40-50	2.1	97.9	-13.7	-11.0	5,651	105.8	1.7	2.9	12.2	23.7
50-75	5.3	94.8	-10.2	-24.5	5,487	54.4	4.1	9.4	8.6	24.3
75-100	12.8	87.2	-6.1	-18.2	4,428	25.2	3.6	12.2	4.9	24.5
100-200	52.3	47.7	0.6	4.2	-586	-1.7	3.4	32.3	-0.4	23.7
200-500	85.9	14.1	8.0	37.8	-17,052	-21.7	-2.3	18.5	-5.8	21.1
500-1,000	92.4	7.6	14.8	28.1	-72,975	-36.2	-2.6	6.7	-10.5	18.5
More than 1,000	96.8	3.2	28.4	103.6	-541,638	-50.0	-10.7	14.0	-18.1	18.1
All	28.5	71.0	4.0	100.0	-3,976	-11.9	0.0	100.0	-3.0	22.1

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2013 <sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,291	2.2	5,093	0.1	153	0.0	4,940	0.1	3.0
10-20	2,559	4.4	15,850	0.5	215	0.0	15,635	0.7	1.4
20-30	2,875	5.0	25,634	1.0	1,541	0.2	24,093	1.2	6.0
30-40	3,624	6.3	36,207	1.7	3,625	0.7	32,582	2.1	10.0
40-50	4,468	7.7	46,489	2.7	5,342	1.2	41,148	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,088	5.4	53,910	9.6	15.8
75-100	9,429	16.3	89,794	11.0	17,579	8.6	72,215	11.9	19.6
100-200	16,457	28.5	140,888	30.2	33,901	28.9	106,987	30.6	24.1
200-500	5,091	8.8	291,809	19.4	78,740	20.8	213,069	18.9	27.0
500-1,000	885	1.5	696,396	8.0	201,725	9.3	494,671	7.6	29.0
More than 1,000	440	0.8	2,988,320	17.1	1,083,481	24.7	1,904,839	14.6	36.3
All	57,802	100.0	132,789	100.0	33,359	100.0	99,430	100.0	25.1

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

\* Less than 0.05

(1) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm).

For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction <sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level <sup>2</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.9	93.4	-26.7	6.8	1,876	-429.7	2.5	1.8	28.5	21.9
10-20	0.3	99.6	-27.2	29.3	4,375	-576.0	10.7	8.1	28.6	23.6
20-30	0.6	99.2	-21.7	32.3	5,365	520.0	9.8	12.9	20.9	24.9
30-40	0.9	99.1	-15.3	22.5	4,839	115.8	4.3	14.1	13.5	25.2
40-50	2.1	97.8	-10.1	12.1	3,901	52.6	0.2	11.8	8.5	24.6
50-75	13.3	86.6	-5.8	12.0	2,914	23.8	-4.5	20.9	4.7	24.3
75-100	44.7	55.3	-1.3	1.5	867	4.4	-5.2	11.7	1.0	23.6
100-200	77.5	22.5	3.8	-4.2	-3,738	-11.2	-7.8	11.2	-2.8	22.4
200-500	76.1	23.9	8.0	-3.1	-16,943	-22.3	-3.5	3.7	-5.9	20.6
500-1,000	92.6	7.4	13.9	-2.0	-67,166	-35.0	-1.6	1.2	-10.0	18.5
More than 1,000	95.2	4.8	30.3	-7.2	-538,671	-49.9	-4.9	2.4	-18.8	18.9
All	8.4	91.0	-9.5	100.0	3,190	50.5	0.0	100.0	8.0	23.8

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2013 <sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,911	11.5	6,577	1.9	-436	-0.8	7,013	2.4	-6.6
10-20	5,398	21.4	15,312	8.2	-760	-2.6	16,071	10.2	-5.0
20-30	4,846	19.2	25,728	12.4	1,032	3.1	24,696	14.1	4.0
30-40	3,748	14.8	35,771	13.3	4,179	9.8	31,592	13.9	11.7
40-50	2,505	9.9	45,998	11.4	7,422	11.7	38,576	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,232	25.5	50,149	19.6	19.6
75-100	1,353	5.4	88,201	11.8	19,936	16.9	68,264	10.9	22.6
100-200	905	3.6	132,511	11.9	33,396	19.0	99,115	10.5	25.2
200-500	149	0.6	287,163	4.3	76,042	7.1	211,121	3.7	26.5
500-1,000	24	0.1	675,227	1.6	191,872	2.9	483,355	1.4	28.4
More than 1,000	11	0.0	2,859,898	3.1	1,080,094	7.3	1,779,804	2.3	37.8
All	25,256	100.0	39,986	100.0	6,311	100.0	33,675	100.0	15.8

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

\* Less than 0.05

(1) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm).

For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction<sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level<sup>2</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.0	81.2	-32.6	141.6	2,163	-331.3	0.7	0.5	36.1	25.2
10-20	0.4	99.1	-32.2	601.1	5,453	-382.1	2.8	2.1	35.1	25.9
20-30	0.5	99.5	-24.5	664.9	6,167	1,136.6	3.1	3.4	24.0	26.1
30-40	0.8	99.2	-17.4	526.3	5,577	144.7	2.4	4.1	15.6	26.3
40-50	1.6	98.4	-13.1	393.6	5,121	73.5	1.8	4.3	11.1	26.2
50-75	6.1	93.8	-9.4	699.8	4,873	41.4	3.2	11.1	7.7	26.2
75-100	15.2	84.8	-5.9	471.9	4,148	21.8	2.1	12.2	4.6	25.9
100-200	48.0	52.0	-0.1	16.1	90	0.3	-0.1	29.1	0.1	24.8
200-500	85.6	14.5	6.9	-772.4	-14,420	-18.0	-3.7	16.3	-5.0	22.6
500-1,000	94.7	5.3	13.8	-584.8	-66,748	-31.6	-2.8	5.9	-9.6	20.8
More than 1,000	97.5	2.5	27.9	-2,065.9	-514,052	-46.7	-9.7	10.9	-17.5	19.9
All	18.1	80.5	-0.2	100.0	104	0.5	0.0	100.0	0.1	24.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,361	6.8	5,988	0.4	-653	-0.2	6,640	0.6	-10.9
10-20	5,658	11.5	15,525	1.9	-1,427	-0.7	16,953	2.7	-9.2
20-30	5,534	11.2	25,702	3.1	543	0.3	25,160	4.0	2.1
30-40	4,844	9.8	35,836	3.8	3,855	1.7	31,981	4.4	10.8
40-50	3,945	8.0	46,072	4.0	6,969	2.5	39,103	4.4	15.1
50-75	7,372	14.9	63,539	10.2	11,781	7.9	51,758	10.9	18.5
75-100	5,840	11.8	89,617	11.4	19,060	10.1	70,557	11.8	21.3
100-200	9,226	18.7	140,522	28.2	34,805	29.1	105,717	27.9	24.8
200-500	2,749	5.6	290,144	17.4	80,122	20.0	210,021	16.5	27.6
500-1,000	450	0.9	695,662	6.8	211,294	8.6	484,368	6.2	30.4
More than 1,000	206	0.4	2,943,211	13.2	1,101,072	20.6	1,842,139	10.9	37.4
All	49,418	100.0	93,026	100.0	22,303	100.0	70,723	100.0	24.0

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) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm). For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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 T11-0372**  
**Herman Cain's "9-9-9" Tax Reform Plan without Poverty Deduction<sup>1</sup>**  
**Baseline: Current Law**  
**Fully Phased in Distribution of Federal Tax Change by Cash Income Level<sup>2</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	4.4	85.8	-13.3	-3.0	891	1,491.0	0.6	0.7	13.2	14.1
10-20	1.6	98.2	-11.4	-16.4	1,707	1,136.8	3.4	3.6	11.3	12.3
20-30	5.0	94.9	-10.4	-14.1	2,544	333.7	3.0	3.7	10.1	13.1
30-40	7.0	93.0	-10.9	-15.8	3,693	176.5	3.5	5.1	10.3	16.1
40-50	6.1	93.9	-11.7	-16.0	5,071	153.6	3.6	5.4	10.9	18.0
50-75	14.8	85.2	-7.7	-24.8	4,272	56.7	6.6	14.0	6.8	18.7
75-100	23.5	76.5	-4.1	-10.5	3,073	21.8	3.8	12.0	3.5	19.3
100-200	50.3	49.7	3.6	17.0	-3,946	-13.3	1.0	22.6	-2.8	18.4
200-500	80.9	19.1	14.8	46.3	-32,329	-40.5	-5.5	13.9	-10.8	15.9
500-1,000	89.3	10.7	24.5	31.7	-118,806	-55.5	-4.5	5.2	-17.0	13.6
More than 1,000	96.6	3.4	38.6	105.4	-728,223	-60.9	-15.5	13.8	-23.6	15.2
All	15.6	83.5	4.3	100.0	-2,420	-17.0	0.0	100.0	-3.4	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>2</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,030	8.2	6,762	0.8	60	0.0	6,702	1.0	0.9
10-20	8,603	23.2	15,150	5.0	150	0.2	14,999	6.1	1.0
20-30	4,956	13.4	25,187	4.7	762	0.7	24,425	5.8	3.0
30-40	3,838	10.4	35,853	5.2	2,093	1.5	33,760	6.2	5.8
40-50	2,823	7.6	46,514	5.0	3,301	1.8	43,213	5.8	7.1
50-75	5,216	14.1	63,113	12.5	7,541	7.4	55,571	13.8	12.0
75-100	3,053	8.2	88,974	10.3	14,117	8.2	74,857	10.9	15.9
100-200	3,858	10.4	139,885	20.5	29,636	21.6	110,249	20.2	21.2
200-500	1,285	3.5	298,833	14.6	79,843	19.4	218,990	13.4	26.7
500-1,000	239	0.7	698,342	6.4	213,998	9.7	484,344	5.5	30.6
More than 1,000	130	0.4	3,081,067	15.2	1,195,078	29.3	1,885,989	11.6	38.8
All	37,068	100.0	71,055	100.0	14,265	100.0	56,790	100.0	20.1

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) Since we conducted this analysis, the Cain campaign has said tax units could claim a deduction on the individual flat tax to mitigate the effects on households below the poverty level. Despite several requests for clarification, the campaign has not defined clearly how that deduction would work. This analysis therefore does not include a poverty deduction. Including a poverty deduction would reduce taxes for households claiming the deduction but would require either higher tax rates or a broader tax base in order to raise the same amount of revenue as the version of the plan without poverty relief. (Footnote added November 10, 2011)

(2) Baseline is 2013 current law. Proposal replaces the individual income tax, corporate income tax, payroll tax and estate tax with presidential candidate Herman Cain's 9-9-9 Plan. The fully phased in proposal is evaluated at 2013 income levels and all amounts are expressed in 2013 dollars. For a detailed description of TPC's interpretation of the 9-9-9 Plan, see [www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm](http://www.taxpolicycenter.org/taxtopics/Cain-9-9-9-plan.cfm). For a description of TPC's current law and current policy baselines, see

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

(3) 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>

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(6) 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.