

Table T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	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					
Less than 10	17.0	-222	0.0	0	0.7	0.1	-38	-0.6	2.1
10-20	34.3	-247	0.0	0	0.5	0.3	-85	-0.5	1.3
20-30	61.9	-488	0.0	0	1.2	0.7	-302	-1.1	6.0
30-40	78.6	-751	0.0	0	1.8	1.2	-590	-1.6	9.8
40-50	85.3	-985	0.0	0	2.1	1.4	-839	-1.8	12.7
50-75	91.4	-1,847	0.0	0	3.1	4.8	-1,689	-2.6	14.4
75-100	95.6	-3,050	0.0	0	3.9	5.1	-2,915	-3.1	15.9
100-200	97.5	-5,799	0.0	0	5.0	15.9	-5,650	-3.9	17.9
200-500	99.4	-20,745	0.0	0	8.9	16.9	-20,387	-6.7	17.8
500-1,000	99.7	-76,995	0.0	0	14.3	10.6	-75,939	-10.5	16.3
More than 1,000	99.9	-613,689	0.0	0	28.7	43.0	-607,221	-19.7	11.9
All	70.1	-7,248	0.0	0	7.9	100.0	-5,040	-6.3	14.7

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

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 0.3

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy. Proposal implements the Gingrich tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. 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.

(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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	17.0	0.0	0.7	0.1	-38	-23.1	0.0	0.1	-0.6	2.1
10-20	34.3	0.0	0.5	0.3	-85	-28.8	0.0	0.3	-0.5	1.3
20-30	61.9	0.0	1.2	0.7	-302	-16.1	0.3	1.6	-1.1	6.0
30-40	78.6	0.0	1.8	1.2	-590	-13.9	0.6	3.0	-1.6	9.8
40-50	85.3	0.0	2.1	1.4	-839	-12.1	0.8	4.2	-1.8	12.7
50-75	91.4	0.0	3.1	4.8	-1,689	-15.2	2.0	11.3	-2.6	14.4
75-100	95.6	0.0	3.9	5.1	-2,915	-16.5	1.8	11.0	-3.1	15.9
100-200	97.5	0.0	5.0	15.9	-5,650	-17.8	4.6	31.1	-3.9	17.9
200-500	99.4	0.0	8.9	16.9	-20,387	-27.3	0.7	19.2	-6.7	17.8
500-1,000	99.7	0.0	14.3	10.6	-75,939	-39.2	-1.1	7.0	-10.5	16.3
More than 1,000	99.9	0.0	28.7	43.0	-607,221	-62.3	-9.5	11.1	-19.7	11.9
All	70.1	0.0	7.9	100.0	-5,040	-29.9	0.0	100.0	-6.3	14.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	18,828	11.1	5,900	0.8	163	0.1	5,737	1.0	2.8
10-20	26,753	15.8	15,859	3.1	293	0.3	15,566	3.9	1.9
20-30	20,164	11.9	26,538	3.9	1,881	1.3	24,657	4.6	7.1
30-40	16,562	9.8	37,305	4.5	4,251	2.5	33,053	5.1	11.4
40-50	13,738	8.1	47,821	4.8	6,923	3.3	40,899	5.2	14.5
50-75	24,031	14.2	65,604	11.6	11,137	9.4	54,467	12.2	17.0
75-100	14,893	8.8	92,846	10.2	17,689	9.2	75,157	10.4	19.1
100-200	23,887	14.1	145,539	25.5	31,708	26.6	113,831	25.3	21.8
200-500	7,059	4.2	305,065	15.8	74,790	18.5	230,274	15.1	24.5
500-1,000	1,187	0.7	726,148	6.3	193,964	8.1	532,183	5.9	26.7
More than 1,000	603	0.4	3,088,329	13.7	975,058	20.6	2,113,271	11.8	31.6
All	168,946	100.0	80,584	100.0	16,888	100.0	63,696	100.0	21.0

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

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 0.3

* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal implements the Gingrich tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. 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.

(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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	15.8	0.0	0.6	0.3	-32	-9.2	0.2	0.9	-0.5	5.4
10-20	37.9	0.0	0.6	0.9	-87	-10.0	0.5	2.8	-0.6	5.0
20-30	67.5	0.0	1.4	2.2	-333	-11.7	1.0	6.0	-1.3	9.6
30-40	83.6	0.0	2.0	3.0	-623	-11.7	1.3	8.0	-1.7	12.6
40-50	89.5	0.0	2.1	2.7	-797	-9.3	1.8	9.6	-1.7	16.4
50-75	92.8	0.0	3.7	9.6	-1,896	-13.9	3.1	21.2	-2.9	18.1
75-100	95.9	0.0	5.8	8.8	-4,097	-19.2	1.2	13.3	-4.5	18.9
100-200	95.5	0.0	7.0	16.5	-7,469	-21.5	1.3	21.5	-5.3	19.2
200-500	99.5	0.0	13.4	15.3	-31,184	-39.5	-1.8	8.4	-10.0	15.3
500-1,000	99.7	0.0	20.1	9.1	-103,740	-52.1	-1.6	3.0	-14.5	13.4
More than 1,000	100.0	0.0	35.7	31.6	-711,066	-68.1	-6.9	5.3	-23.4	11.0
All	60.7	0.0	6.6	100.0	-2,324	-26.4	0.0	100.0	-5.3	14.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	14,874	18.3	5,819	2.4	345	0.7	5,474	2.8	5.9
10-20	18,897	23.2	15,738	8.3	872	2.3	14,866	9.8	5.5
20-30	12,463	15.3	26,424	9.2	2,860	5.0	23,564	10.2	10.8
30-40	9,026	11.1	37,254	9.4	5,325	6.7	31,930	10.0	14.3
40-50	6,458	7.9	47,583	8.6	8,617	7.8	38,966	8.8	18.1
50-75	9,524	11.7	65,053	17.3	13,641	18.1	51,412	17.1	21.0
75-100	4,046	5.0	91,748	10.4	21,391	12.1	70,357	9.9	23.3
100-200	4,174	5.1	142,151	16.5	34,691	20.2	107,459	15.6	24.4
200-500	926	1.1	311,980	8.1	79,054	10.2	232,926	7.5	25.3
500-1,000	165	0.2	715,451	3.3	199,296	4.6	516,155	3.0	27.9
More than 1,000	84	0.1	3,035,414	7.1	1,044,171	12.2	1,991,243	5.8	34.4
All	81,336	100.0	44,116	100.0	8,815	100.0	35,301	100.0	20.0

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.

(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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	29.4	0.0	2.4	0.0	-125	951.8	0.0	0.0	-2.4	-2.7
10-20	31.0	0.0	0.9	0.1	-150	40.7	-0.1	-0.1	-0.9	-3.1
20-30	42.8	0.0	0.9	0.1	-229	-51.6	0.0	0.1	-0.9	0.8
30-40	66.2	0.0	1.3	0.2	-453	-19.5	0.1	0.5	-1.2	5.0
40-50	79.6	0.0	1.8	0.5	-773	-17.5	0.2	1.1	-1.6	7.5
50-75	91.9	0.0	2.7	2.6	-1,565	-18.0	0.9	5.5	-2.4	10.8
75-100	95.8	0.0	3.1	3.6	-2,425	-15.3	1.7	9.1	-2.6	14.3
100-200	98.0	0.0	4.5	15.9	-5,223	-16.9	6.3	35.9	-3.6	17.5
200-500	99.3	0.0	8.0	18.0	-18,484	-25.0	2.2	24.8	-6.1	18.3
500-1,000	99.7	0.0	13.3	11.6	-71,110	-36.8	-0.8	9.1	-9.8	16.7
More than 1,000	99.9	0.0	27.4	47.2	-577,164	-60.9	-10.5	13.9	-18.9	12.1
All	86.8	0.0	9.0	100.0	-10,280	-31.5	0.0	100.0	-7.0	15.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	1,193	2.0	5,175	0.1	-13	0.0	5,189	0.1	-0.3
10-20	2,308	3.9	16,515	0.4	-369	0.0	16,883	0.6	-2.2
20-30	2,817	4.8	26,670	0.9	443	0.1	26,226	1.1	1.7
30-40	3,184	5.4	37,640	1.4	2,326	0.4	35,314	1.7	6.2
40-50	4,125	7.0	48,277	2.3	4,415	1.0	43,862	2.7	9.1
50-75	10,125	17.2	66,252	7.8	8,698	4.6	57,554	8.7	13.1
75-100	8,981	15.3	93,522	9.7	15,810	7.4	77,711	10.4	16.9
100-200	18,369	31.2	146,871	31.2	30,971	29.6	115,900	31.7	21.1
200-500	5,889	10.0	304,115	20.7	74,061	22.7	230,054	20.2	24.4
500-1,000	983	1.7	728,319	8.3	193,048	9.9	535,271	7.8	26.5
More than 1,000	495	0.8	3,052,733	17.5	947,306	24.4	2,105,428	15.5	31.0
All	58,870	100.0	146,762	100.0	32,659	100.0	114,103	100.0	22.3

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

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(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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	18.7	0.0	0.4	0.2	-33	4.1	-0.5	-1.8	-0.5	-12.5
10-20	21.3	0.0	0.2	0.6	-39	2.5	-1.8	-7.1	-0.3	-10.1
20-30	56.3	0.0	0.9	3.2	-251	428.4	-1.0	-1.2	-0.9	-1.2
30-40	76.1	0.0	1.8	6.7	-615	-19.6	0.4	8.3	-1.7	6.8
40-50	83.0	0.0	2.5	7.7	-1,023	-16.1	1.0	12.1	-2.1	11.2
50-75	87.2	0.0	2.7	15.6	-1,466	-13.3	3.4	30.4	-2.3	14.7
75-100	93.7	0.0	3.6	11.3	-2,624	-14.4	2.1	20.2	-2.9	17.0
100-200	97.7	0.0	5.5	18.2	-5,790	-18.1	1.5	24.7	-4.2	19.0
200-500	99.3	0.0	9.6	11.0	-21,547	-29.3	-0.7	7.9	-7.2	17.5
500-1,000	99.4	0.0	12.7	4.9	-66,278	-35.7	-0.5	2.7	-9.4	16.9
More than 1,000	100.0	0.0	29.6	20.4	-588,431	-62.0	-3.8	3.7	-20.0	12.3
All	60.2	0.0	3.6	100.0	-1,391	-23.1	0.0	100.0	-3.1	10.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	2,630	10.1	6,699	1.5	-803	-1.3	7,502	2.0	-12.0
10-20	5,290	20.3	15,982	7.3	-1,580	-5.3	17,562	9.2	-9.9
20-30	4,577	17.5	26,748	10.5	-59	-0.2	26,807	12.2	-0.2
30-40	3,986	15.3	37,118	12.7	3,135	7.9	33,983	13.4	8.4
40-50	2,750	10.5	47,741	11.3	6,353	11.1	41,388	11.3	13.3
50-75	3,859	14.8	65,204	21.6	11,027	27.0	54,176	20.7	16.9
75-100	1,567	6.0	91,930	12.4	18,283	18.2	73,647	11.5	19.9
100-200	1,144	4.4	137,276	13.5	31,929	23.2	105,347	12.0	23.3
200-500	185	0.7	297,897	4.7	73,547	8.7	224,350	4.1	24.7
500-1,000	27	0.1	706,379	1.6	185,747	3.2	520,631	1.4	26.3
More than 1,000	13	0.1	2,940,222	3.2	948,643	7.6	1,991,579	2.5	32.3
All	26,121	100.0	44,620	100.0	6,035	100.0	38,585	100.0	13.5

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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	16.2	0.0	0.6	0.0	-43	4.0	-0.1	-0.4	-0.7	-18.0
10-20	25.1	0.0	0.4	0.1	-71	2.8	-0.6	-1.8	-0.4	-16.0
20-30	50.3	0.0	0.8	0.4	-232	22.9	-0.4	-0.9	-0.9	-4.7
30-40	75.0	0.0	1.7	0.9	-592	-25.2	0.1	1.1	-1.6	4.7
40-50	85.1	0.0	2.5	1.4	-1,063	-19.4	0.3	2.4	-2.2	9.2
50-75	90.9	0.0	3.3	4.5	-1,823	-17.8	1.1	8.2	-2.8	12.7
75-100	95.4	0.0	3.7	5.2	-2,797	-16.7	1.5	10.5	-3.0	15.0
100-200	98.2	0.0	4.4	17.0	-5,052	-16.1	5.3	35.6	-3.5	18.0
200-500	99.6	0.0	7.7	18.1	-17,386	-23.1	1.8	24.2	-5.8	19.2
500-1,000	100.0	0.0	12.1	10.1	-63,511	-31.5	-0.4	8.8	-8.7	19.0
More than 1,000	100.0	0.0	27.6	41.9	-570,983	-58.2	-8.5	12.1	-18.7	13.5
All	75.6	0.0	7.5	100.0	-6,095	-28.6	0.0	100.0	-6.0	14.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	3,055	6.1	6,104	0.4	-1,055	-0.3	7,159	0.5	-17.3
10-20	5,354	10.7	16,179	1.7	-2,517	-1.3	18,695	2.5	-15.6
20-30	5,205	10.4	26,687	2.7	-1,013	-0.5	27,699	3.5	-3.8
30-40	4,865	9.7	37,231	3.5	2,347	1.1	34,883	4.2	6.3
40-50	4,063	8.1	47,981	3.8	5,488	2.1	42,493	4.2	11.4
50-75	7,481	14.9	66,213	9.6	10,222	7.2	55,990	10.3	15.4
75-100	5,727	11.4	93,379	10.4	16,793	9.0	76,586	10.8	18.0
100-200	10,299	20.5	146,387	29.3	31,435	30.3	114,951	29.1	21.5
200-500	3,188	6.4	301,180	18.7	75,347	22.5	225,833	17.7	25.0
500-1,000	488	1.0	726,899	6.9	201,581	9.2	525,318	6.3	27.7
More than 1,000	225	0.5	3,052,860	13.3	981,898	20.6	2,070,962	11.4	32.2
All	50,185	100.0	102,460	100.0	21,289	100.0	81,172	100.0	20.8

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 implements the Gingrich tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. 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.

(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 T11-0400
The Gingrich Tax Plan
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 dollars) ²	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	18.9	0.0	0.4	0.0	-29	-44.9	0.0	0.0	-0.4	0.5
10-20	25.2	0.0	0.4	0.2	-62	-47.9	0.0	0.2	-0.4	0.4
20-30	57.5	0.0	1.2	0.6	-300	-44.5	0.1	0.8	-1.1	1.4
30-40	78.2	0.0	2.0	1.1	-719	-40.9	0.3	1.6	-1.9	2.8
40-50	84.2	0.0	2.2	1.0	-973	-32.9	0.6	2.2	-2.0	4.2
50-75	93.6	0.0	3.6	4.4	-2,102	-33.8	2.4	9.0	-3.2	6.3
75-100	97.1	0.0	4.9	4.7	-3,946	-32.1	2.9	10.2	-4.3	9.0
100-200	98.0	0.0	8.0	15.6	-9,567	-37.5	5.9	27.2	-6.6	11.0
200-500	99.5	0.0	13.6	18.4	-33,294	-47.5	1.4	21.2	-10.6	11.7
500-1,000	99.8	0.0	20.8	12.4	-112,159	-59.0	-1.8	9.0	-15.4	10.7
More than 1,000	99.9	0.0	33.4	41.5	-701,191	-70.0	-11.7	18.5	-22.6	9.7
All	66.3	0.0	10.6	100.0	-6,872	-51.0	0.0	100.0	-8.8	8.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

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	2,834	7.3	6,863	0.6	64	0.0	6,799	0.8	0.9
10-20	8,975	23.1	15,942	4.7	129	0.2	15,813	5.6	0.8
20-30	5,212	13.4	26,318	4.5	672	0.7	25,646	5.3	2.6
30-40	3,903	10.0	37,346	4.8	1,756	1.3	35,590	5.5	4.7
40-50	2,851	7.3	47,663	4.5	2,955	1.6	44,708	5.1	6.2
50-75	5,623	14.5	65,129	12.0	6,223	6.7	58,906	13.2	9.6
75-100	3,151	8.1	92,429	9.6	12,283	7.4	80,146	10.0	13.3
100-200	4,366	11.2	145,274	20.9	25,541	21.3	119,732	20.8	17.6
200-500	1,477	3.8	315,054	15.3	70,060	19.8	244,994	14.4	22.2
500-1,000	296	0.8	730,232	7.1	190,096	10.7	540,137	6.4	26.0
More than 1,000	158	0.4	3,102,318	16.1	1,002,137	30.2	2,100,181	13.2	32.3
All	38,882	100.0	78,233	100.0	13,472	100.0	64,761	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 current policy. Proposal implements the Gingrich tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

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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.