

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

Table T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	29.4	-545	0.0	0	2.9	0.2	-160	-2.7	2.2
10-20	54.4	-666	1.0	184	2.4	0.7	-361	-2.3	1.5
20-30	81.6	-1,111	1.0	181	3.8	1.4	-906	-3.4	6.2
30-40	93.6	-1,602	0.2	78	4.7	1.9	-1,498	-4.0	9.8
40-50	96.6	-2,090	*	**	5.1	2.1	-2,016	-4.2	12.4
50-75	98.7	-3,647	0.1	83	6.7	6.5	-3,563	-5.4	13.8
75-100	99.5	-6,415	0.0	0	8.7	7.2	-6,335	-6.8	14.9
100-200	99.8	-13,158	0.0	0	11.9	23.6	-13,021	-9.0	16.0
200-500	99.9	-38,807	0.0	0	17.3	20.4	-38,085	-12.5	15.3
500-1,000	100.0	-104,844	0.0	0	20.1	9.2	-102,236	-14.1	15.8
More than 1,000	100.0	-590,394	0.0	0	29.4	26.6	-581,396	-18.8	17.2
All	81.2	-9,738	0.3	176	12.7	100.0	-7,799	-9.7	14.3

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

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 0.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	29.4	0.0	2.9	0.2	-160	-54.8	0.0	0.1	-2.7	2.2
10-20	54.4	1.0	2.4	0.7	-361	-59.8	-0.2	0.3	-2.3	1.5
20-30	81.6	1.0	3.8	1.4	-906	-35.6	0.1	1.7	-3.4	6.2
30-40	93.6	0.2	4.7	1.9	-1,498	-29.1	0.5	3.1	-4.0	9.8
40-50	96.6	*	5.1	2.1	-2,016	-25.4	0.8	4.2	-4.2	12.4
50-75	98.7	0.1	6.7	6.5	-3,563	-28.2	1.9	11.2	-5.4	13.8
75-100	99.5	0.0	8.7	7.2	-6,335	-31.4	1.4	10.6	-6.8	14.9
100-200	99.8	0.0	11.9	23.6	-13,021	-35.8	2.0	28.6	-9.0	16.0
200-500	99.9	0.0	17.3	20.4	-38,085	-45.0	-1.4	16.9	-12.5	15.3
500-1,000	100.0	0.0	20.1	9.2	-102,236	-47.2	-0.9	7.0	-14.1	15.8
More than 1,000	100.0	0.0	29.4	26.6	-581,396	-52.3	-4.1	16.4	-18.8	17.2
All	81.2	0.3	12.7	100.0	-7,799	-40.3	0.0	100.0	-9.7	14.3

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	18,828	11.1	5,900	0.8	292	0.2	5,608	1.0	5.0
10-20	26,753	15.8	15,859	3.1	604	0.5	15,256	4.0	3.8
20-30	20,164	11.9	26,538	3.9	2,547	1.6	23,991	4.7	9.6
30-40	16,562	9.8	37,305	4.5	5,147	2.6	32,157	5.2	13.8
40-50	13,738	8.1	47,821	4.8	7,950	3.3	39,871	5.3	16.6
50-75	24,031	14.2	65,604	11.6	12,625	9.3	52,979	12.3	19.2
75-100	14,893	8.8	92,846	10.2	20,165	9.2	72,681	10.5	21.7
100-200	23,887	14.1	145,539	25.5	36,363	26.6	109,176	25.2	25.0
200-500	7,059	4.2	305,065	15.8	84,703	18.3	220,362	15.0	27.8
500-1,000	1,187	0.7	726,148	6.3	216,635	7.9	509,513	5.9	29.8
More than 1,000	603	0.4	3,088,329	13.7	1,111,529	20.5	1,976,800	11.5	36.0
All	168,946	100.0	80,584	100.0	19,353	100.0	61,230	100.0	24.0

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

Number of AMT Taxpayers (millions). Baseline: 27.0 Proposal: 0.0

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	23.1	0.0	2.0	0.6	-110	-25.8	0.1	0.9	-1.9	5.4
10-20	50.3	0.0	1.3	1.3	-198	-19.5	0.6	3.0	-1.3	5.2
20-30	79.0	0.0	2.7	2.6	-622	-19.5	1.3	6.3	-2.4	9.7
30-40	94.4	0.0	4.0	3.9	-1,261	-21.5	1.6	8.1	-3.4	12.3
40-50	98.6	0.0	4.8	4.0	-1,833	-19.9	2.0	9.4	-3.9	15.6
50-75	99.2	0.0	8.2	13.3	-4,120	-27.7	2.5	20.0	-6.3	16.5
75-100	99.1	0.0	12.2	11.3	-8,280	-35.1	0.3	12.1	-9.0	16.7
100-200	99.4	0.0	14.7	21.4	-15,160	-38.9	-0.7	19.5	-10.7	16.8
200-500	100.0	0.0	20.9	14.2	-45,433	-48.2	-2.0	8.9	-14.6	15.7
500-1,000	100.0	0.0	27.5	7.3	-131,179	-55.2	-1.4	3.4	-18.3	14.9
More than 1,000	100.0	0.0	38.5	19.9	-703,281	-58.1	-4.3	8.3	-23.2	16.7
All	69.7	0.0	10.6	100.0	-3,636	-36.6	0.0	100.0	-8.2	14.3

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	14,874	18.3	5,819	2.4	425	0.8	5,393	2.9	7.3
10-20	18,897	23.2	15,738	8.3	1,014	2.4	14,724	10.0	6.4
20-30	12,463	15.3	26,424	9.2	3,189	4.9	23,234	10.4	12.1
30-40	9,026	11.1	37,254	9.4	5,860	6.6	31,395	10.2	15.7
40-50	6,458	7.9	47,583	8.6	9,231	7.4	38,352	8.9	19.4
50-75	9,524	11.7	65,053	17.3	14,867	17.6	50,186	17.2	22.9
75-100	4,046	5.0	91,748	10.4	23,620	11.8	68,128	9.9	25.7
100-200	4,174	5.1	142,151	16.5	39,003	20.2	103,147	15.5	27.4
200-500	926	1.1	311,980	8.1	94,363	10.8	217,617	7.3	30.3
500-1,000	165	0.2	715,451	3.3	237,612	4.9	477,840	2.8	33.2
More than 1,000	84	0.1	3,035,414	7.1	1,209,548	12.6	1,825,866	5.5	39.9
All	81,336	100.0	44,116	100.0	9,922	100.0	34,194	100.0	22.5

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 T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	42.0	0.0	6.4	0.0	-317	-157.7	0.0	0.0	-6.1	-2.2
10-20	61.5	0.0	4.4	0.2	-718	-305.7	-0.1	-0.1	-4.3	-2.9
20-30	79.1	0.0	5.9	0.5	-1,465	-85.0	-0.2	0.1	-5.5	1.0
30-40	86.7	0.0	5.2	0.6	-1,758	-47.1	-0.1	0.5	-4.7	5.3
40-50	92.3	0.0	4.6	0.9	-1,967	-34.2	0.1	1.2	-4.1	7.9
50-75	98.3	0.0	5.2	3.2	-2,889	-28.3	1.1	5.8	-4.4	11.1
75-100	99.7	0.0	7.1	5.2	-5,349	-29.2	1.6	9.1	-5.7	13.9
100-200	99.9	0.0	11.3	25.2	-12,599	-35.2	3.3	33.1	-8.6	15.8
200-500	99.9	0.0	16.8	23.8	-37,079	-44.5	-1.1	21.1	-12.2	15.2
500-1,000	100.0	0.0	19.0	10.5	-97,719	-45.8	-0.7	8.8	-13.4	15.9
More than 1,000	100.0	0.0	27.9	29.7	-550,495	-51.1	-3.9	20.3	-18.0	17.3
All	94.5	0.0	14.3	100.0	-15,579	-41.6	0.0	100.0	-10.6	14.9

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	201	0.0	4,974	0.1	3.9
10-20	2,308	3.9	16,515	0.4	235	0.0	16,280	0.6	1.4
20-30	2,817	4.8	26,670	0.9	1,724	0.2	24,946	1.1	6.5
30-40	3,184	5.4	37,640	1.4	3,735	0.5	33,905	1.7	9.9
40-50	4,125	7.0	48,277	2.3	5,762	1.1	42,515	2.7	11.9
50-75	10,125	17.2	66,252	7.8	10,210	4.7	56,041	8.8	15.4
75-100	8,981	15.3	93,522	9.7	18,340	7.5	75,181	10.5	19.6
100-200	18,369	31.2	146,871	31.2	35,786	29.8	111,085	31.7	24.4
200-500	5,889	10.0	304,115	20.7	83,246	22.3	220,869	20.2	27.4
500-1,000	983	1.7	728,319	8.3	213,203	9.5	515,116	7.9	29.3
More than 1,000	495	0.8	3,052,733	17.5	1,077,471	24.2	1,975,263	15.2	35.3
All	58,870	100.0	146,762	100.0	37,422	100.0	109,340	100.0	25.5

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 T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	59.4	0.0	5.3	1.3	-377	86.1	-1.2	-1.8	-5.6	-12.2
10-20	64.7	5.1	4.7	5.3	-782	98.1	-4.9	-7.1	-4.9	-9.9
20-30	89.0	4.4	5.2	7.8	-1,328	-116.1	-3.4	-0.7	-5.0	-0.7
30-40	96.9	0.7	5.6	9.3	-1,821	-40.9	-0.2	8.8	-4.9	7.1
40-50	98.3	0.1	6.2	8.6	-2,456	-31.3	1.6	12.5	-5.1	11.3
50-75	99.0	0.3	7.2	18.6	-3,765	-29.0	4.6	30.1	-5.8	14.2
75-100	99.3	0.0	9.4	13.3	-6,654	-31.6	2.3	19.1	-7.2	15.7
100-200	99.7	0.0	11.3	16.8	-11,504	-32.6	2.5	23.0	-8.4	17.4
200-500	100.0	0.0	13.9	7.2	-30,341	-38.0	0.2	7.8	-10.2	16.7
500-1,000	100.0	0.0	16.7	2.9	-83,948	-41.0	-0.1	2.7	-11.9	17.1
More than 1,000	100.0	0.0	29.8	8.9	-555,307	-51.6	-1.4	5.5	-18.9	17.7
All	85.8	2.0	8.1	100.0	-2,998	-39.8	0.0	100.0	-6.7	10.2

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	-437	-0.6	7,136	1.9	-6.5
10-20	5,290	20.3	15,982	7.3	-797	-2.1	16,779	9.2	-5.0
20-30	4,577	17.5	26,748	10.5	1,144	2.7	25,604	12.1	4.3
30-40	3,986	15.3	37,118	12.7	4,451	9.0	32,667	13.4	12.0
40-50	2,750	10.5	47,741	11.3	7,850	11.0	39,891	11.3	16.4
50-75	3,859	14.8	65,204	21.6	13,007	25.5	52,197	20.8	20.0
75-100	1,567	6.0	91,930	12.4	21,070	16.8	70,860	11.5	22.9
100-200	1,144	4.4	137,276	13.5	35,325	20.5	101,951	12.0	25.7
200-500	185	0.7	297,897	4.7	79,946	7.5	217,951	4.2	26.8
500-1,000	27	0.1	706,379	1.6	204,722	2.8	501,657	1.4	29.0
More than 1,000	13	0.1	2,940,222	3.2	1,075,913	6.9	1,864,309	2.4	36.6
All	26,121	100.0	44,620	100.0	7,536	100.0	37,084	100.0	16.9

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.

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The Santorum Tax Plan
Baseline: Current Law
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	58.1	0.0	6.3	0.2	-423	65.5	-0.3	-0.5	-6.9	-17.5
10-20	79.4	0.0	6.0	1.1	-1,068	72.0	-1.3	-1.9	-6.6	-15.8
20-30	95.5	0.0	7.2	1.8	-1,869	-288.7	-1.1	-0.9	-7.0	-4.6
30-40	98.6	0.0	7.2	2.2	-2,369	-57.2	-0.4	1.2	-6.4	4.8
40-50	98.6	0.0	7.5	2.3	-3,044	-40.7	0.1	2.5	-6.3	9.3
50-75	99.6	0.0	7.8	5.8	-4,172	-33.5	1.2	8.5	-6.3	12.5
75-100	99.9	0.0	9.1	7.1	-6,693	-33.3	1.5	10.6	-7.2	14.4
100-200	100.0	0.0	12.2	25.6	-13,351	-36.1	3.3	33.5	-9.1	16.1
200-500	100.0	0.0	17.0	21.9	-36,857	-43.7	-0.4	20.9	-12.2	15.8
500-1,000	100.0	0.0	19.3	8.9	-97,379	-43.8	-0.2	8.4	-13.4	17.2
More than 1,000	100.0	0.0	28.3	23.0	-548,456	-49.1	-2.3	17.6	-18.0	18.6
All	94.3	0.0	13.8	100.0	-10,694	-42.5	0.0	100.0	-10.4	14.1

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	-647	-0.2	6,751	0.5	-10.6
10-20	5,354	10.7	16,179	1.7	-1,483	-0.6	17,661	2.4	-9.2
20-30	5,205	10.4	26,687	2.7	647	0.3	26,039	3.5	2.4
30-40	4,865	9.7	37,231	3.5	4,140	1.6	33,091	4.2	11.1
40-50	4,063	8.1	47,981	3.8	7,481	2.4	40,500	4.2	15.6
50-75	7,481	14.9	66,213	9.6	12,468	7.4	53,745	10.4	18.8
75-100	5,727	11.4	93,379	10.4	20,124	9.1	73,255	10.8	21.6
100-200	10,299	20.5	146,387	29.3	36,955	30.1	109,431	29.1	25.2
200-500	3,188	6.4	301,180	18.7	84,431	21.3	216,749	17.8	28.0
500-1,000	488	1.0	726,899	6.9	222,387	8.6	504,512	6.3	30.6
More than 1,000	225	0.5	3,052,860	13.3	1,117,639	19.9	1,935,221	11.2	36.6
All	50,185	100.0	102,460	100.0	25,171	100.0	77,290	100.0	24.6

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 law. Proposal implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0011
The Santorum Tax Plan
Baseline: Current Law
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	19.0	0.0	0.4	0.0	-29	-44.2	0.0	0.0	-0.4	0.5
10-20	25.5	0.0	0.4	0.2	-69	-49.5	0.0	0.2	-0.4	0.4
20-30	59.1	0.1	1.3	0.5	-339	-45.6	0.1	0.8	-1.3	1.5
30-40	84.5	0.4	2.9	1.2	-1,030	-47.1	0.2	1.6	-2.8	3.1
40-50	90.4	0.1	3.4	1.3	-1,485	-41.5	0.5	2.1	-3.1	4.4
50-75	97.8	0.1	6.0	5.7	-3,421	-44.5	1.5	8.5	-5.3	6.6
75-100	99.4	0.0	8.8	6.3	-6,785	-45.6	1.5	9.0	-7.3	8.8
100-200	99.6	0.0	13.7	20.3	-15,731	-51.2	1.6	23.2	-10.8	10.3
200-500	100.0	0.0	21.3	21.5	-49,121	-57.9	-1.5	18.6	-15.6	11.3
500-1,000	100.0	0.0	25.1	11.2	-128,280	-58.4	-0.9	9.6	-17.6	12.5
More than 1,000	100.0	0.0	34.8	31.7	-679,437	-59.0	-2.9	26.3	-21.9	15.2
All	68.7	0.1	14.0	100.0	-8,699	-54.5	0.0	100.0	-11.1	9.3

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	2,834	7.3	6,863	0.6	65	0.0	6,798	0.8	1.0
10-20	8,975	23.1	15,942	4.7	140	0.2	15,802	5.9	0.9
20-30	5,212	13.4	26,318	4.5	743	0.6	25,575	5.5	2.8
30-40	3,903	10.0	37,346	4.8	2,188	1.4	35,158	5.7	5.9
40-50	2,851	7.3	47,663	4.5	3,578	1.6	44,085	5.2	7.5
50-75	5,623	14.5	65,129	12.0	7,696	7.0	57,434	13.3	11.8
75-100	3,151	8.1	92,429	9.6	14,878	7.6	77,551	10.1	16.1
100-200	4,366	11.2	145,274	20.9	30,753	21.6	114,521	20.7	21.2
200-500	1,477	3.8	315,054	15.3	84,789	20.2	230,266	14.1	26.9
500-1,000	296	0.8	730,232	7.1	219,716	10.5	510,516	6.2	30.1
More than 1,000	158	0.4	3,102,318	16.1	1,150,954	29.3	1,951,364	12.7	37.1
All	38,882	100.0	78,233	100.0	15,974	100.0	62,259	100.0	20.4

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