

Table T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
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	11.3	-100	16.9	734	-2.0	-0.5	112	1.9	4.7
10-20	16.0	-118	20.3	1,046	-1.2	-1.3	193	1.2	3.1
20-30	48.8	-251	18.5	974	-0.2	-0.3	58	0.2	7.3
30-40	67.1	-488	14.7	808	0.6	0.8	-209	-0.6	10.8
40-50	78.0	-777	13.6	708	1.3	1.7	-510	-1.1	13.4
50-75	91.0	-1,106	4.6	689	1.8	5.7	-975	-1.5	15.5
75-100	96.9	-1,760	1.9	711	2.3	6.1	-1,692	-1.8	17.2
100-200	98.8	-2,860	0.9	963	2.5	16.3	-2,818	-1.9	19.8
200-500	99.7	-11,121	0.2	1,395	4.8	19.0	-11,089	-3.6	20.8
500-1,000	99.9	-47,066	*	**	8.8	13.5	-47,040	-6.5	20.2
More than 1,000	100.0	-265,099	*	**	12.5	38.8	-264,970	-8.6	22.8
All	63.5	-3,999	10.9	884	3.8	100.0	-2,441	-3.0	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 0.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) repealing the individual alternative minimum tax; (b) enacting statutory tax rates on ordinary income of 10 and 25 percent; (c) repealing the health reform law; (d) reducing the top corporate tax rate to 25 percent; and (e) allowing the stimulus tax provisions from the American Recovery and Reinvestment Act of 2009 to expire. For the statutory rate changes, estimates assume that the 15 percent rate would be reduced to 10 percent and that all rates above 25 percent would be reduced to 25 percent. Estimates do not include unspecified individual or corporate income tax base broadeners or the 20 percent qualified small business deduction. 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.

THE TABLE DOES NOT ESTIMATE THE DISTRIBUTIONAL EFFECTS OF THE ENTIRE FY 2013 BUDGET RESOLUTION PROPOSED BY REP. PAUL RYAN (R-WI). THE PROPOSED RESOLUTION INCLUDES MEASURES TO BROADEN THE INDIVIDUAL AND CORPORATE TAX BASES BUT LACKS SUFFICIENT DETAIL FOR AN ESTIMATE INCLUDING THOSE PROVISIONS.

Table T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	11.3	16.9	-2.0	-0.5	112	69.3	0.1	0.2	1.9	4.7
10-20	16.0	20.3	-1.2	-1.3	193	66.3	0.3	0.5	1.2	3.1
20-30	48.8	18.5	-0.2	-0.3	58	3.1	0.3	1.6	0.2	7.3
30-40	67.1	14.7	0.6	0.8	-209	-4.9	0.3	2.7	-0.6	10.8
40-50	78.0	13.6	1.3	1.7	-510	-7.4	0.3	3.6	-1.1	13.4
50-75	91.0	4.6	1.8	5.7	-975	-8.8	0.6	10.0	-1.5	15.5
75-100	96.9	1.9	2.3	6.1	-1,692	-9.6	0.5	9.8	-1.8	17.2
100-200	98.8	0.9	2.5	16.3	-2,818	-8.9	1.7	28.3	-1.9	19.8
200-500	99.7	0.2	4.8	19.0	-11,089	-14.9	-0.1	18.4	-3.6	20.8
500-1,000	99.9	*	8.8	13.5	-47,040	-24.3	-0.9	7.2	-6.5	20.2
More than 1,000	100.0	*	12.5	38.8	-264,970	-27.3	-3.1	17.5	-8.6	22.8
All	63.5	10.9	3.8	100.0	-2,441	-14.5	0.0	100.0	-3.0	17.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	162	0.1	5,738	1.0	2.8
10-20	26,753	15.8	15,859	3.1	292	0.3	15,568	3.9	1.8
20-30	20,164	11.9	26,538	3.9	1,876	1.3	24,662	4.6	7.1
30-40	16,562	9.8	37,305	4.5	4,243	2.5	33,062	5.1	11.4
40-50	13,738	8.1	47,821	4.8	6,914	3.3	40,908	5.2	14.5
50-75	24,031	14.2	65,604	11.6	11,121	9.4	54,483	12.2	17.0
75-100	14,893	8.8	92,846	10.2	17,663	9.2	75,183	10.4	19.0
100-200	23,887	14.1	145,539	25.5	31,662	26.6	113,877	25.3	21.8
200-500	7,059	4.2	305,065	15.8	74,677	18.5	230,387	15.1	24.5
500-1,000	1,187	0.7	726,148	6.3	193,864	8.1	532,283	5.9	26.7
More than 1,000	603	0.4	3,088,329	13.7	970,172	20.6	2,118,157	11.9	31.4
All	168,946	100.0	80,584	100.0	16,851	100.0	63,733	100.0	20.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 0.0

* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) repealing the individual alternative minimum tax; (b) enacting statutory tax rates on ordinary income of 10 and 25 percent; (c) repealing the health reform law; (d) reducing the top corporate tax rate to 25 percent; and (e) allowing the stimulus tax provisions from the American Recovery and Reinvestment Act of 2009 to expire. For the statutory rate changes, estimates assume that the 15 percent rate would be reduced to 10 percent and that all rates above 25 percent would be reduced to 25 percent. Estimates do not include unspecified individual or corporate income tax base broadeners or the 20 percent qualified small business deduction. For a description of TPC's current law and current policy baselines, see

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(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 T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	11.7	10.3	-1.3	-1.2	69	20.0	0.3	1.0	1.2	7.1
10-20	19.5	7.1	-0.3	-1.0	44	5.1	0.4	2.7	0.3	5.8
20-30	69.0	5.4	0.5	1.9	-128	-4.5	0.4	5.4	-0.5	10.3
30-40	85.8	3.0	1.5	5.1	-478	-9.0	0.2	6.9	-1.3	13.0
40-50	96.1	1.7	2.5	7.3	-965	-11.2	0.1	7.8	-2.0	16.1
50-75	97.5	1.5	2.7	15.6	-1,390	-10.2	0.4	18.5	-2.1	18.8
75-100	97.9	1.1	2.4	7.9	-1,659	-7.8	0.6	12.7	-1.8	21.5
100-200	99.3	*	2.6	13.6	-2,776	-8.0	0.9	21.1	-2.0	22.4
200-500	99.8	0.0	6.0	15.3	-14,037	-17.8	-0.7	9.5	-4.5	20.7
500-1,000	100.0	0.0	9.0	9.0	-46,530	-23.5	-0.6	4.0	-6.5	21.2
More than 1,000	100.0	0.0	13.3	26.3	-266,786	-25.8	-1.9	10.3	-8.8	25.4
All	57.5	5.1	3.0	100.0	-1,045	-11.9	0.0	100.0	-2.4	17.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	343	0.7	5,475	2.8	5.9
10-20	18,897	23.2	15,738	8.3	870	2.3	14,868	9.8	5.5
20-30	12,463	15.3	26,424	9.2	2,853	5.0	23,570	10.2	10.8
30-40	9,026	11.1	37,254	9.4	5,313	6.7	31,942	10.0	14.3
40-50	6,458	7.9	47,583	8.6	8,606	7.8	38,977	8.8	18.1
50-75	9,524	11.7	65,053	17.3	13,620	18.2	51,433	17.1	20.9
75-100	4,046	5.0	91,748	10.4	21,351	12.1	70,397	9.9	23.3
100-200	4,174	5.1	142,151	16.5	34,588	20.2	107,563	15.6	24.3
200-500	926	1.1	311,980	8.1	78,704	10.2	233,276	7.5	25.2
500-1,000	165	0.2	715,451	3.3	198,453	4.6	516,998	3.0	27.7
More than 1,000	84	0.1	3,035,414	7.1	1,036,244	12.2	1,999,170	5.8	34.1
All	81,336	100.0	44,116	100.0	8,787	100.0	35,329	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

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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 T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	17.3	21.6	-2.5	-0.1	131	-769.0	0.0	0.0	2.5	2.2
10-20	14.9	39.9	-2.4	-0.3	402	-108.0	0.1	0.0	2.4	0.2
20-30	21.0	42.6	-1.4	-0.4	378	86.6	0.1	0.1	1.4	3.1
30-40	31.5	41.2	-0.7	-0.2	232	10.0	0.1	0.5	0.6	6.8
40-50	49.0	33.3	-0.2	-0.1	87	2.0	0.2	1.2	0.2	9.3
50-75	85.6	6.5	1.0	1.9	-589	-6.8	0.5	5.1	-0.9	12.2
75-100	96.8	1.9	2.2	5.1	-1,736	-11.0	0.4	7.8	-1.9	15.0
100-200	98.7	1.1	2.5	17.0	-2,836	-9.2	2.4	32.0	-1.9	19.1
200-500	99.7	0.2	4.5	20.0	-10,444	-14.1	0.5	23.2	-3.4	20.9
500-1,000	100.0	*	8.8	15.1	-47,009	-24.4	-1.0	8.9	-6.5	20.1
More than 1,000	99.9	*	12.3	41.9	-259,359	-27.5	-3.3	21.0	-8.5	22.4
All	80.2	10.5	4.6	100.0	-5,215	-16.0	0.0	100.0	-3.6	18.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	-17	0.0	5,193	0.1	-0.3
10-20	2,308	3.9	16,515	0.4	-373	0.0	16,887	0.6	-2.3
20-30	2,817	4.8	26,670	0.9	437	0.1	26,233	1.1	1.6
30-40	3,184	5.4	37,640	1.4	2,317	0.4	35,323	1.7	6.2
40-50	4,125	7.0	48,277	2.3	4,404	1.0	43,873	2.7	9.1
50-75	10,125	17.2	66,252	7.8	8,683	4.6	57,569	8.7	13.1
75-100	8,981	15.3	93,522	9.7	15,788	7.4	77,733	10.4	16.9
100-200	18,369	31.2	146,871	31.2	30,934	29.6	115,937	31.7	21.1
200-500	5,889	10.0	304,115	20.7	73,986	22.7	230,129	20.2	24.3
500-1,000	983	1.7	728,319	8.3	193,065	9.9	535,254	7.8	26.5
More than 1,000	495	0.8	3,052,733	17.5	943,165	24.4	2,109,569	15.6	30.9
All	58,870	100.0	146,762	100.0	32,597	100.0	114,165	100.0	22.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) repealing the individual alternative minimum tax; (b) enacting statutory tax rates on ordinary income of 10 and 25 percent; (c) repealing the health reform law; (d) reducing the top corporate tax rate to 25 percent; and (e) allowing the stimulus tax provisions from the American Recovery and Reinvestment Act of 2009 to expire. For the statutory rate changes, estimates assume that the 15 percent rate would be reduced to 10 percent and that all rates above 25 percent would be reduced to 25 percent. Estimates do not include unspecified individual or corporate income tax base broadeners or the 20 percent qualified small business deduction. 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 T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	6.4	52.4	-4.8	-9.3	356	-44.3	0.5	-0.8	5.3	-6.7
10-20	3.4	59.4	-3.7	-33.7	644	-40.8	2.0	-3.4	4.0	-5.9
20-30	8.4	40.5	-1.5	-17.6	388	-657.5	1.2	1.0	1.5	1.2
30-40	50.8	21.1	-0.2	-3.2	82	2.6	0.8	8.7	0.2	8.7
40-50	77.0	13.9	0.7	7.4	-271	-4.3	0.3	11.3	-0.6	12.7
50-75	88.5	7.7	1.7	35.0	-917	-8.3	-0.6	26.5	-1.4	15.5
75-100	94.4	4.0	2.1	24.3	-1,570	-8.6	-0.4	17.8	-1.7	18.2
100-200	99.0	0.5	2.4	28.2	-2,492	-7.8	-0.3	22.9	-1.8	21.4
200-500	99.3	0.7	6.0	24.6	-13,428	-18.3	-1.1	7.5	-4.5	20.2
500-1,000	99.3	0.7	8.5	11.8	-44,443	-23.9	-0.6	2.6	-6.3	20.0
More than 1,000	100.0	*	13.1	32.4	-260,528	-27.6	-1.7	5.8	-8.9	23.2
All	42.7	30.6	1.0	100.0	-387	-6.4	0.0	100.0	-0.9	12.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	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	-1,579	-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	3,133	7.9	33,985	13.4	8.4
40-50	2,750	10.5	47,741	11.3	6,351	11.1	41,390	11.3	13.3
50-75	3,859	14.8	65,204	21.6	11,023	27.0	54,180	20.7	16.9
75-100	1,567	6.0	91,930	12.4	18,272	18.2	73,658	11.5	19.9
100-200	1,144	4.4	137,276	13.5	31,926	23.2	105,350	12.0	23.3
200-500	185	0.7	297,897	4.7	73,440	8.6	224,458	4.1	24.7
500-1,000	27	0.1	706,379	1.6	185,886	3.2	520,493	1.4	26.3
More than 1,000	13	0.1	2,940,222	3.2	943,947	7.5	1,996,275	2.5	32.1
All	26,121	100.0	44,620	100.0	6,031	100.0	38,589	100.0	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	2.4	55.4	-5.4	-0.8	384	-36.4	0.1	-0.2	6.3	-11.0
10-20	2.7	73.7	-4.5	-3.0	832	-33.1	0.3	-1.0	5.1	-10.4
20-30	7.1	56.5	-2.0	-2.0	565	-55.8	0.2	-0.3	2.1	-1.7
30-40	36.5	42.9	-0.8	-0.9	267	11.4	0.3	1.4	0.7	7.0
40-50	52.5	39.0	-0.1	-0.1	45	0.8	0.4	2.4	0.1	11.5
50-75	84.0	11.4	1.1	3.2	-621	-6.1	0.6	7.8	-0.9	14.5
75-100	94.8	3.8	1.9	5.7	-1,464	-8.7	0.5	9.5	-1.6	16.4
100-200	98.0	1.8	2.2	17.5	-2,507	-8.0	2.0	32.3	-1.7	19.8
200-500	99.7	0.3	4.7	23.2	-10,694	-14.2	-0.1	22.4	-3.6	21.5
500-1,000	99.9	0.1	9.3	16.1	-48,642	-24.0	-1.1	8.1	-6.7	21.1
More than 1,000	99.9	0.1	13.0	41.1	-269,081	-27.5	-3.3	17.3	-8.8	23.3
All	60.3	27.1	3.6	100.0	-2,933	-13.8	0.0	100.0	-2.9	17.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	-2,516	-1.3	18,695	2.5	-15.6
20-30	5,205	10.4	26,687	2.7	-1,013	-0.5	27,700	3.5	-3.8
30-40	4,865	9.7	37,231	3.5	2,346	1.1	34,884	4.2	6.3
40-50	4,063	8.1	47,981	3.8	5,486	2.1	42,495	4.2	11.4
50-75	7,481	14.9	66,213	9.6	10,218	7.2	55,995	10.3	15.4
75-100	5,727	11.4	93,379	10.4	16,783	9.0	76,596	10.8	18.0
100-200	10,299	20.5	146,387	29.3	31,428	30.3	114,959	29.1	21.5
200-500	3,188	6.4	301,180	18.7	75,400	22.5	225,780	17.7	25.0
500-1,000	488	1.0	726,899	6.9	202,312	9.2	524,587	6.3	27.8
More than 1,000	225	0.5	3,052,860	13.3	980,189	20.6	2,072,671	11.4	32.1
All	50,185	100.0	102,460	100.0	21,288	100.0	81,173	100.0	20.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) repealing the individual alternative minimum tax; (b) enacting statutory tax rates on ordinary income of 10 and 25 percent; (c) repealing the health reform law; (d) reducing the top corporate tax rate to 25 percent; and (e) allowing the stimulus tax provisions from the American Recovery and Reinvestment Act of 2009 to expire. For the statutory rate changes, estimates assume that the 15 percent rate would be reduced to 10 percent and that all rates above 25 percent would be reduced to 25 percent. Estimates do not include unspecified individual or corporate income tax base broadeners or the 20 percent qualified small business deduction. 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 T12-0126
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2015¹
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	17.0	0.1	0.2	0.0	-10	-16.1	0.0	0.0	-0.2	0.8
10-20	23.7	0.3	0.1	0.2	-20	-15.5	0.0	0.2	-0.1	0.7
20-30	53.8	1.0	0.4	0.5	-100	-15.1	0.0	0.7	-0.4	2.1
30-40	72.3	1.7	0.7	0.9	-251	-14.5	0.1	1.4	-0.7	4.0
40-50	79.5	3.8	1.0	1.2	-447	-15.3	0.1	1.7	-0.9	5.2
50-75	90.3	1.9	1.6	5.0	-941	-15.2	0.4	7.1	-1.4	8.0
75-100	98.1	0.6	2.5	6.0	-2,031	-16.6	0.4	7.8	-2.2	11.0
100-200	99.4	0.2	3.1	15.5	-3,764	-14.8	1.5	22.8	-2.6	14.9
200-500	99.8	0.1	5.1	17.5	-12,617	-18.2	0.6	20.4	-4.0	18.1
500-1,000	100.0	0.0	8.9	13.4	-48,272	-25.6	-0.7	10.0	-6.6	19.2
More than 1,000	100.0	0.0	12.7	39.8	-267,708	-27.0	-2.5	27.7	-8.6	23.3
All	64.2	1.0	4.2	100.0	-2,737	-20.5	0.0	100.0	-3.5	13.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015¹

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	63	0.0	6,801	0.8	0.9
10-20	8,975	23.1	15,942	4.7	126	0.2	15,816	5.6	0.8
20-30	5,212	13.4	26,318	4.5	661	0.7	25,657	5.3	2.5
30-40	3,903	10.0	37,346	4.8	1,733	1.3	35,614	5.5	4.6
40-50	2,851	7.3	47,663	4.5	2,929	1.6	44,734	5.1	6.1
50-75	5,623	14.5	65,129	12.0	6,180	6.7	58,949	13.1	9.5
75-100	3,151	8.1	92,429	9.6	12,211	7.4	80,218	10.0	13.2
100-200	4,366	11.2	145,274	20.9	25,363	21.3	119,911	20.8	17.5
200-500	1,477	3.8	315,054	15.3	69,488	19.8	245,567	14.4	22.1
500-1,000	296	0.8	730,232	7.1	188,323	10.7	541,909	6.4	25.8
More than 1,000	158	0.4	3,102,318	16.1	991,794	30.2	2,110,524	13.2	32.0
All	38,882	100.0	78,233	100.0	13,356	100.0	64,877	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) repealing the individual alternative minimum tax; (b) enacting statutory tax rates on ordinary income of 10 and 25 percent; (c) repealing the health reform law; (d) reducing the top corporate tax rate to 25 percent; and (e) allowing the stimulus tax provisions from the American Recovery and Reinvestment Act of 2009 to expire. For the statutory rate changes, estimates assume that the 15 percent rate would be reduced to 10 percent and that all rates above 25 percent would be reduced to 25 percent. Estimates do not include unspecified individual or corporate income tax base broadeners or the 20 percent qualified small business deduction. For a description of TPC's current law and current policy baselines, 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.