

Table T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 28.5 | -497 | 0.0 | 0 | 2.5 | 0.3 | -142 | -2.4 | 2.6 |
| 10-20 | 54.6 | -609 | 0.0 | 0 | 2.2 | 1.0 | -332 | -2.1 | 1.7 |
| 20-30 | 82.3 | -970 | 0.0 | 0 | 3.3 | 1.9 | -799 | -3.0 | 6.6 |
| 30-40 | 93.5 | -1,339 | 0.0 | 0 | 3.9 | 2.4 | -1,250 | -3.4 | 10.5 |
| 40-50 | 96.6 | -1,730 | 0.0 | 0 | 4.2 | 2.7 | -1,668 | -3.5 | 13.1 |
| 50-75 | 98.8 | -2,619 | 0.0 | 0 | 4.8 | 7.2 | -2,549 | -3.9 | 15.4 |
| 75-100 | 99.5 | -4,333 | 0.0 | 0 | 5.9 | 7.4 | -4,265 | -4.6 | 17.1 |
| 100-200 | 99.8 | -7,766 | 0.0 | 0 | 7.0 | 21.3 | -7,644 | -5.3 | 19.7 |
| 200-500 | 99.9 | -21,618 | 0.0 | 0 | 9.6 | 17.4 | -21,132 | -6.9 | 20.8 |
| 500-1,000 | 100.0 | -71,572 | 0.0 | 0 | 13.7 | 9.7 | -69,813 | -9.6 | 20.2 |
| More than 1,000 | 100.0 | -409,311 | 0.0 | 0 | 20.6 | 28.6 | -406,331 | -13.2 | 22.8 |
| All | 81.2 | -6,333 | 0.0 | 0 | 8.3 | 100.0 | -5,073 | -6.3 | 17.7 |

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

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 tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 28.5 | 0.0 | 2.5 | 0.3 | -142 | -48.6 | -0.1 | 0.1 | -2.4 | 2.6 |
| 10-20 | 54.6 | 0.0 | 2.2 | 1.0 | -332 | -55.0 | -0.2 | 0.3 | -2.1 | 1.7 |
| 20-30 | 82.3 | 0.0 | 3.3 | 1.9 | -799 | -31.4 | -0.1 | 1.5 | -3.0 | 6.6 |
| 30-40 | 93.5 | 0.0 | 3.9 | 2.4 | -1,250 | -24.3 | 0.1 | 2.7 | -3.4 | 10.5 |
| 40-50 | 96.6 | 0.0 | 4.2 | 2.7 | -1,668 | -21.0 | 0.2 | 3.6 | -3.5 | 13.1 |
| 50-75 | 98.8 | 0.0 | 4.8 | 7.2 | -2,549 | -20.2 | 0.8 | 10.0 | -3.9 | 15.4 |
| 75-100 | 99.5 | 0.0 | 5.9 | 7.4 | -4,265 | -21.2 | 0.6 | 9.8 | -4.6 | 17.1 |
| 100-200 | 99.8 | 0.0 | 7.0 | 21.3 | -7,644 | -21.0 | 1.9 | 28.4 | -5.3 | 19.7 |
| 200-500 | 99.9 | 0.0 | 9.6 | 17.4 | -21,132 | -25.0 | 0.3 | 18.6 | -6.9 | 20.8 |
| 500-1,000 | 100.0 | 0.0 | 13.7 | 9.7 | -69,813 | -32.2 | -0.6 | 7.2 | -9.6 | 20.2 |
| More than 1,000 | 100.0 | 0.0 | 20.6 | 28.6 | -406,331 | -36.6 | -2.9 | 17.6 | -13.2 | 22.8 |
| All | 81.2 | 0.0 | 8.3 | 100.0 | -5,073 | -26.2 | 0.0 | 100.0 | -6.3 | 17.7 |

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 | 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 0411-3).

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 tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 22.2 | 0.0 | 1.7 | 0.8 | -93 | -21.8 | 0.0 | 0.8 | -1.6 | 5.7 |
| 10-20 | 49.7 | 0.0 | 1.1 | 1.7 | -165 | -16.3 | 0.2 | 2.6 | -1.1 | 5.4 |
| 20-30 | 78.7 | 0.0 | 2.2 | 3.6 | -521 | -16.3 | 0.4 | 5.3 | -2.0 | 10.1 |
| 30-40 | 94.2 | 0.0 | 3.4 | 5.4 | -1,079 | -18.4 | 0.4 | 6.9 | -2.9 | 12.8 |
| 40-50 | 98.6 | 0.0 | 4.3 | 5.8 | -1,630 | -17.7 | 0.5 | 7.9 | -3.4 | 16.0 |
| 50-75 | 99.2 | 0.0 | 5.3 | 14.0 | -2,675 | -18.0 | 1.0 | 18.6 | -4.1 | 18.7 |
| 75-100 | 99.1 | 0.0 | 5.8 | 8.8 | -3,955 | -16.7 | 0.9 | 12.7 | -4.3 | 21.4 |
| 100-200 | 99.4 | 0.0 | 7.0 | 16.5 | -7,195 | -18.5 | 1.1 | 21.2 | -5.1 | 22.4 |
| 200-500 | 100.0 | 0.0 | 13.7 | 15.1 | -29,697 | -31.5 | -1.3 | 9.6 | -9.5 | 20.7 |
| 500-1,000 | 100.0 | 0.0 | 17.9 | 7.8 | -85,689 | -36.1 | -0.9 | 4.0 | -12.0 | 21.2 |
| More than 1,000 | 100.0 | 0.0 | 24.1 | 20.3 | -440,090 | -36.4 | -2.3 | 10.3 | -14.5 | 25.4 |
| All | 69.3 | 0.0 | 6.5 | 100.0 | -2,234 | -22.5 | 0.0 | 100.0 | -5.1 | 17.4 |

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 | 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 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 40.8 | 0.0 | 5.2 | 0.1 | -258 | -128.1 | 0.0 | 0.0 | -5.0 | -1.1 |
| 10-20 | 60.6 | 0.0 | 4.0 | 0.3 | -651 | -277.5 | -0.1 | -0.1 | -3.9 | -2.5 |
| 20-30 | 78.9 | 0.0 | 5.4 | 0.6 | -1,351 | -78.4 | -0.2 | 0.1 | -5.1 | 1.4 |
| 30-40 | 86.5 | 0.0 | 4.4 | 0.8 | -1,504 | -40.3 | -0.1 | 0.4 | -4.0 | 5.9 |
| 40-50 | 92.1 | 0.0 | 3.6 | 1.0 | -1,514 | -26.3 | 0.0 | 1.1 | -3.1 | 8.8 |
| 50-75 | 98.3 | 0.0 | 3.9 | 3.7 | -2,188 | -21.4 | 0.4 | 5.1 | -3.3 | 12.1 |
| 75-100 | 99.7 | 0.0 | 5.8 | 6.5 | -4,365 | -23.8 | 0.4 | 7.8 | -4.7 | 14.9 |
| 100-200 | 99.9 | 0.0 | 7.1 | 24.0 | -7,849 | -21.9 | 2.2 | 32.0 | -5.3 | 19.0 |
| 200-500 | 99.9 | 0.0 | 8.9 | 19.4 | -19,724 | -23.7 | 1.1 | 23.3 | -6.5 | 20.9 |
| 500-1,000 | 100.0 | 0.0 | 13.0 | 11.0 | -67,150 | -31.5 | -0.6 | 9.0 | -9.2 | 20.1 |
| More than 1,000 | 100.0 | 0.0 | 19.9 | 32.5 | -393,669 | -36.5 | -3.1 | 21.1 | -12.9 | 22.4 |
| All | 94.4 | 0.0 | 9.3 | 100.0 | -10,194 | -27.2 | 0.0 | 100.0 | -7.0 | 18.6 |

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 | 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 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 58.9 | 0.0 | 5.2 | 1.7 | -370 | 84.7 | -0.9 | -1.5 | -5.5 | -12.1 |
| 10-20 | 67.8 | 0.0 | 4.7 | 7.2 | -786 | 98.6 | -3.9 | -6.0 | -4.9 | -9.9 |
| 20-30 | 92.9 | 0.0 | 4.7 | 9.6 | -1,214 | -106.0 | -2.9 | -0.2 | -4.5 | -0.3 |
| 30-40 | 97.2 | 0.0 | 4.4 | 9.9 | -1,429 | -32.1 | -0.4 | 8.7 | -3.9 | 8.1 |
| 40-50 | 98.5 | 0.0 | 4.8 | 9.1 | -1,918 | -24.4 | 0.8 | 11.7 | -4.0 | 12.4 |
| 50-75 | 99.3 | 0.0 | 5.8 | 20.4 | -3,049 | -23.4 | 2.1 | 27.6 | -4.7 | 15.3 |
| 75-100 | 99.3 | 0.0 | 6.4 | 12.3 | -4,528 | -21.5 | 1.9 | 18.6 | -4.9 | 18.0 |
| 100-200 | 99.7 | 0.0 | 5.8 | 11.7 | -5,905 | -16.7 | 3.7 | 24.2 | -4.3 | 21.4 |
| 200-500 | 100.0 | 0.0 | 9.2 | 6.4 | -19,952 | -25.0 | 0.5 | 8.0 | -6.7 | 20.1 |
| 500-1,000 | 100.0 | 0.0 | 12.6 | 3.0 | -63,297 | -30.9 | -0.1 | 2.7 | -9.0 | 20.0 |
| More than 1,000 | 100.0 | 0.0 | 21.1 | 8.6 | -392,494 | -36.5 | -0.7 | 6.2 | -13.4 | 23.2 |
| All | 87.2 | 0.0 | 6.0 | 100.0 | -2,208 | -29.3 | 0.0 | 100.0 | -5.0 | 11.9 |

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 | 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 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 58.0 | 0.0 | 6.1 | 0.4 | -414 | 64.1 | -0.2 | -0.4 | -6.8 | -17.4 |
| 10-20 | 79.4 | 0.0 | 5.9 | 1.6 | -1,043 | 70.4 | -0.9 | -1.5 | -6.5 | -15.6 |
| 20-30 | 95.4 | 0.0 | 6.4 | 2.4 | -1,678 | -259.2 | -0.9 | -0.6 | -6.3 | -3.9 |
| 30-40 | 98.5 | 0.0 | 5.7 | 2.6 | -1,884 | -45.5 | -0.4 | 1.2 | -5.1 | 6.1 |
| 40-50 | 98.6 | 0.0 | 5.6 | 2.6 | -2,270 | -30.3 | -0.1 | 2.3 | -4.7 | 10.9 |
| 50-75 | 99.6 | 0.0 | 5.6 | 6.3 | -3,024 | -24.3 | 0.4 | 7.8 | -4.6 | 14.3 |
| 75-100 | 99.9 | 0.0 | 6.8 | 7.9 | -4,951 | -24.6 | 0.5 | 9.6 | -5.3 | 16.3 |
| 100-200 | 100.0 | 0.0 | 7.6 | 23.8 | -8,294 | -22.4 | 2.5 | 32.6 | -5.7 | 19.6 |
| 200-500 | 100.0 | 0.0 | 9.1 | 17.6 | -19,761 | -23.4 | 1.5 | 22.8 | -6.6 | 21.5 |
| 500-1,000 | 100.0 | 0.0 | 13.6 | 9.3 | -68,722 | -30.9 | -0.3 | 8.3 | -9.5 | 21.1 |
| More than 1,000 | 100.0 | 0.0 | 21.0 | 25.5 | -406,540 | -36.4 | -2.2 | 17.7 | -13.3 | 23.3 |
| All | 94.3 | 0.0 | 9.3 | 100.0 | -7,147 | -28.4 | 0.0 | 100.0 | -7.0 | 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 | 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 0411-3).

* 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 law. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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 T12-0076
House Republican Budget Plan without Unspecified Base Broadeners
Baseline: Current Law
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 | 17.1 | 0.0 | 0.2 | 0.0 | -13 | -19.7 | 0.0 | 0.0 | -0.2 | 0.8 |
| 10-20 | 24.5 | 0.0 | 0.2 | 0.2 | -36 | -25.6 | 0.0 | 0.2 | -0.2 | 0.7 |
| 20-30 | 58.5 | 0.0 | 0.7 | 0.5 | -189 | -25.5 | 0.1 | 0.7 | -0.7 | 2.1 |
| 30-40 | 84.0 | 0.0 | 2.1 | 1.4 | -719 | -32.9 | 0.0 | 1.4 | -1.9 | 3.9 |
| 40-50 | 90.4 | 0.0 | 2.5 | 1.5 | -1,117 | -31.2 | 0.1 | 1.7 | -2.3 | 5.2 |
| 50-75 | 97.9 | 0.0 | 4.3 | 6.7 | -2,475 | -32.2 | 0.2 | 7.1 | -3.8 | 8.0 |
| 75-100 | 99.4 | 0.0 | 6.1 | 7.1 | -4,715 | -31.7 | 0.2 | 7.8 | -5.1 | 11.0 |
| 100-200 | 99.6 | 0.0 | 8.0 | 19.2 | -9,181 | -29.9 | 1.2 | 22.8 | -6.3 | 14.9 |
| 200-500 | 100.0 | 0.0 | 12.1 | 19.8 | -27,923 | -32.9 | 0.2 | 20.4 | -8.9 | 18.1 |
| 500-1,000 | 100.0 | 0.0 | 15.6 | 11.3 | -79,665 | -36.3 | -0.4 | 10.1 | -10.9 | 19.2 |
| More than 1,000 | 100.0 | 0.0 | 21.9 | 32.3 | -426,869 | -37.1 | -1.5 | 27.7 | -13.8 | 23.3 |
| All | 68.2 | 0.0 | 8.6 | 100.0 | -5,366 | -33.6 | 0.0 | 100.0 | -6.9 | 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 | 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 0411-3).

* 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 law. Proposal implements the tax provisions of the Fiscal Year 2013 House Republican Budget that have been specified, including (a) extending the 2001-2010 tax cuts; (b) repealing the individual alternative minimum tax; (c) enacting statutory tax rates on ordinary income of 10 and 25 percent; (d) repealing the health reform law; and (e) reducing the top corporate tax rate to 25 percent. 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. 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.