

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

**Table T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015<sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	13.7	-224	0.0	0	0.5	0.1	-31	-0.5	2.2
10-20	19.2	-270	1.3	221	0.3	0.2	-49	-0.3	1.5
20-30	61.2	-404	3.5	294	1.0	0.5	-236	-0.9	6.2
30-40	79.4	-756	2.4	208	1.8	1.1	-595	-1.6	9.8
40-50	89.7	-1,096	0.8	157	2.4	1.5	-981	-2.1	12.4
50-75	95.5	-2,160	0.1	212	3.8	5.5	-2,062	-3.1	13.8
75-100	98.7	-3,889	*	**	5.1	6.4	-3,838	-4.1	14.9
100-200	99.7	-8,366	*	**	7.3	22.2	-8,332	-5.7	16.0
200-500	99.9	-28,373	0.0	0	12.2	22.1	-28,112	-9.2	15.3
500-1,000	100.0	-80,548	0.0	0	15.0	10.6	-79,673	-11.0	15.7
More than 1,000	100.0	-447,810	0.0	0	20.9	29.7	-441,759	-14.3	17.1
All	68.8	-7,772	0.9	245	8.3	100.0	-5,309	-6.6	14.3

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

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 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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	13.7	0.0	0.5	0.1	-31	-18.8	0.0	0.1	-0.5	2.2
10-20	19.2	1.3	0.3	0.2	-49	-16.8	0.1	0.3	-0.3	1.5
20-30	61.2	3.5	1.0	0.5	-236	-12.6	0.4	1.7	-0.9	6.2
30-40	79.4	2.4	1.8	1.1	-595	-14.0	0.6	3.1	-1.6	9.8
40-50	89.7	0.8	2.4	1.5	-981	-14.2	0.8	4.2	-2.1	12.4
50-75	95.5	0.1	3.8	5.5	-2,062	-18.5	1.8	11.2	-3.1	13.8
75-100	98.7	*	5.1	6.4	-3,838	-21.7	1.3	10.6	-4.1	14.9
100-200	99.7	*	7.3	22.2	-8,332	-26.3	2.0	28.6	-5.7	16.0
200-500	99.9	0.0	12.2	22.1	-28,112	-37.6	-1.7	16.9	-9.2	15.3
500-1,000	100.0	0.0	15.0	10.6	-79,673	-41.1	-1.1	7.0	-11.0	15.7
More than 1,000	100.0	0.0	20.9	29.7	-441,759	-45.5	-4.2	16.4	-14.3	17.1
All	68.8	0.9	8.3	100.0	-5,309	-31.5	0.0	100.0	-6.6	14.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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 0411-2).

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 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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	13.7	0.0	0.5	0.2	-28	-8.3	0.2	0.9	-0.5	5.4
10-20	21.4	0.0	0.4	0.5	-54	-6.3	0.7	3.0	-0.4	5.2
20-30	72.8	0.0	1.2	1.8	-287	-10.1	1.3	6.3	-1.1	9.7
30-40	88.6	0.0	2.2	3.2	-717	-13.5	1.4	8.1	-1.9	12.3
40-50	97.4	0.0	3.1	3.8	-1,210	-14.1	1.6	9.4	-2.5	15.5
50-75	98.8	0.0	5.6	13.4	-2,877	-21.1	1.9	20.0	-4.4	16.5
75-100	98.8	0.0	8.6	11.9	-6,019	-28.2	0.1	12.2	-6.6	16.7
100-200	99.3	0.0	10.0	22.0	-10,767	-31.1	-0.7	19.5	-7.6	16.8
200-500	99.8	0.0	12.8	13.6	-29,876	-38.0	-1.3	8.9	-9.6	15.7
500-1,000	100.0	0.0	17.9	7.5	-92,353	-46.5	-1.2	3.4	-12.9	14.8
More than 1,000	100.0	0.0	26.6	21.9	-532,093	-51.4	-3.9	8.3	-17.5	16.6
All	59.5	0.0	7.1	100.0	-2,508	-28.5	0.0	100.0	-5.7	14.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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 0411-2).

\* 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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	21.3	0.0	1.9	0.0	-100	585.2	0.0	0.0	-1.9	-2.3
10-20	21.5	0.0	0.7	0.0	-111	29.8	0.0	-0.1	-0.7	-2.9
20-30	33.4	0.0	0.7	0.1	-179	-41.1	0.0	0.1	-0.7	1.0
30-40	58.1	0.0	1.0	0.2	-343	-14.8	0.1	0.5	-0.9	5.3
40-50	77.5	0.0	1.4	0.4	-613	-13.9	0.3	1.2	-1.3	7.9
50-75	92.2	0.0	2.4	2.2	-1,365	-15.7	1.2	5.8	-2.1	11.1
75-100	98.8	0.0	3.6	4.0	-2,801	-17.7	1.7	9.1	-3.0	13.9
100-200	99.8	0.0	6.7	22.5	-7,756	-25.1	3.5	33.2	-5.3	15.8
200-500	99.9	0.0	12.1	25.9	-27,863	-37.7	-1.6	21.2	-9.2	15.2
500-1,000	100.0	0.0	14.5	12.1	-77,766	-40.3	-1.1	8.8	-10.7	15.8
More than 1,000	100.0	0.0	19.8	32.6	-417,796	-44.3	-4.1	20.3	-13.7	17.2
All	86.4	0.0	9.4	100.0	-10,779	-33.1	0.0	100.0	-7.3	14.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,193	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 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is current policy. 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

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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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	9.9	0.0	0.1	0.1	-11	1.4	-0.5	-1.8	-0.2	-12.2
10-20	10.2	6.4	0.0	0.0	0	0.0	-1.8	-7.1	0.0	-9.9
20-30	44.5	15.5	0.5	1.5	-125	212.0	-0.5	-0.7	-0.5	-0.7
30-40	74.2	9.9	1.5	5.1	-503	-16.1	0.9	8.9	-1.4	7.1
40-50	89.3	4.0	2.3	6.7	-957	-15.1	1.4	12.5	-2.0	11.3
50-75	95.8	0.7	3.3	17.6	-1,782	-16.2	3.1	30.1	-2.7	14.2
75-100	98.1	0.4	5.2	15.5	-3,859	-21.1	0.9	19.1	-4.2	15.7
100-200	99.3	0.1	7.7	23.8	-8,110	-25.4	-0.2	23.0	-5.9	17.4
200-500	100.0	0.0	10.6	11.3	-23,885	-32.5	-0.9	7.8	-8.0	16.6
500-1,000	99.4	0.0	12.6	4.5	-65,306	-35.1	-0.4	2.7	-9.3	17.1
More than 1,000	100.0	0.0	21.3	13.7	-425,009	-45.0	-2.0	5.5	-14.5	17.7
All	57.0	6.1	3.9	100.0	-1,494	-24.8	0.0	100.0	-3.4	10.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,630	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 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is current policy. 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

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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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.9	0.0	0.2	0.0	-15	1.4	-0.2	-0.5	-0.3	-17.5
10-20	13.1	0.1	0.2	0.1	-34	1.4	-0.6	-1.9	-0.2	-15.8
20-30	50.3	0.5	0.8	0.3	-208	20.6	-0.4	-0.9	-0.8	-4.6
30-40	79.6	0.2	1.7	0.8	-577	-24.6	0.1	1.2	-1.6	4.8
40-50	90.3	0.1	2.5	1.3	-1,051	-19.2	0.4	2.5	-2.2	9.2
50-75	96.0	0.1	3.4	4.2	-1,924	-18.8	1.4	8.6	-2.9	12.5
75-100	98.7	0.0	4.4	5.6	-3,354	-20.0	1.6	10.6	-3.6	14.4
100-200	99.8	0.0	6.8	23.6	-7,829	-24.9	3.2	33.5	-5.4	16.1
200-500	100.0	0.0	12.3	25.9	-27,852	-36.9	-1.6	20.9	-9.3	15.8
500-1,000	100.0	0.0	14.8	11.0	-77,431	-38.3	-0.9	8.4	-10.7	17.2
More than 1,000	100.0	0.0	19.9	27.1	-412,424	-42.1	-3.0	17.6	-13.5	18.6
All	76.0	0.1	8.4	100.0	-6,823	-32.1	0.0	100.0	-6.7	14.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,055	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 0411-2).

\* 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 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 T12-0013**  
**The Santorum Tax Plan**  
**Baseline: Current Policy**  
**Distribution of Federal Tax Change by Cash Income Level, 2015 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-27	-42.5	0.0	0.0	-0.4	0.5
10-20	24.8	0.0	0.4	0.2	-56	-44.4	0.0	0.2	-0.4	0.4
20-30	54.3	0.6	1.0	0.6	-259	-39.1	0.1	0.7	-1.0	1.5
30-40	73.4	1.3	1.6	1.0	-580	-33.4	0.3	1.6	-1.6	3.1
40-50	81.1	1.1	1.9	1.0	-841	-28.7	0.5	2.1	-1.8	4.4
50-75	92.1	0.2	3.3	4.5	-1,914	-31.0	1.8	8.5	-2.9	6.6
75-100	98.5	0.2	5.2	5.5	-4,132	-33.8	1.6	9.0	-4.5	8.7
100-200	99.5	0.0	8.7	19.1	-10,377	-40.9	1.9	23.2	-7.1	10.3
200-500	99.8	0.0	13.8	21.1	-33,945	-48.9	-1.1	18.6	-10.8	11.3
500-1,000	100.0	0.0	18.0	12.1	-97,283	-51.7	-1.2	9.6	-13.3	12.5
More than 1,000	100.0	0.0	24.8	34.8	-522,629	-52.7	-3.9	26.3	-16.9	15.1
All	65.2	0.3	9.4	100.0	-6,106	-45.7	0.0	100.0	-7.8	9.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2015 <sup>1</sup>**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,834	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 0411-2).

\* 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 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.