

Table T09-0141
Administration's Fiscal Year 2010 Budget Proposals
Extend the Making Work Pay Credit, Earned Income Tax Credit Expansion, Expand Refundability of Child Tax Credit
Create Automatic IRAs and 401(k)s, Expand the Saver's Credit, Provide American Opportunity Tax Credit
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Summary Table

Cash Income Level (thousands of 2009 dollars) ²	Percent of Tax Units 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
Less than 10	71.9	0.0	6.4	6.0	-348	-6.1	-0.5
10-20	71.1	0.2	3.9	14.6	-589	-3.7	1.2
20-30	74.8	0.2	2.5	14.1	-599	-2.3	6.5
30-40	82.9	0.1	2.0	11.1	-645	-1.8	11.2
40-50	86.7	0.1	1.6	8.7	-651	-1.4	14.2
50-75	87.1	0.0	1.3	16.8	-691	-1.1	16.6
75-100	85.7	0.3	0.9	11.2	-685	-0.8	18.0
100-200	76.1	0.3	0.6	15.7	-686	-0.5	20.8
200-500	26.0	0.1	0.1	1.2	-196	-0.1	24.0
500-1,000	18.7	0.1	0.0	0.2	-211	0.0	25.8
More than 1,000	13.8	0.0	0.0	0.1	-234	0.0	29.7
All	76.2	0.2	1.0	100.0	-594	-0.8	19.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 4.9

Proposal: 4.9

(1) Calendar year. Baseline is the Administration's baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit (not indexed for inflation), the Earned Income Tax Credit expansion and the Saver's credit expansion. It creates automatic 401(k)s and IRAs and extends the American Opportunity Tax Credit.

(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.

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Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table

Cash Income Level (thousands of 2009 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	71.9	0.0	6.4	6.0	-348	-109.6	-0.2	0.0	-6.1	-0.5
10-20	71.1	0.2	3.9	14.6	-589	-76.0	-0.5	0.2	-3.7	1.2
20-30	74.8	0.2	2.5	14.1	-599	-26.0	-0.5	1.6	-2.3	6.5
30-40	82.9	0.1	2.0	11.1	-645	-13.6	-0.3	2.7	-1.8	11.2
40-50	86.7	0.1	1.6	8.7	-651	-8.9	-0.2	3.5	-1.4	14.2
50-75	87.1	0.0	1.3	16.8	-691	-6.0	-0.3	10.1	-1.1	16.6
75-100	85.7	0.3	0.9	11.2	-685	-4.0	0.0	10.4	-0.8	18.0
100-200	76.1	0.3	0.6	15.7	-686	-2.3	0.4	26.1	-0.5	20.8
200-500	26.0	0.1	0.1	1.2	-196	-0.3	0.6	17.5	-0.1	24.0
500-1,000	18.7	0.1	0.0	0.2	-211	-0.1	0.3	7.8	0.0	25.8
More than 1,000	13.8	0.0	0.0	0.1	-234	0.0	0.7	20.1	0.0	29.7
All	76.2	0.2	1.0	100.0	-594	-3.7	0.0	100.0	-0.8	19.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	16,013	10.2	5,740	318	5,423	5.5	0.8	0.9	0.2
10-20	23,194	14.7	15,900	775	15,125	4.9	3.0	3.6	0.7
20-30	22,014	14.0	26,173	2,306	23,866	8.8	4.7	5.4	2.0
30-40	16,088	10.2	36,651	4,737	31,914	12.9	4.8	5.3	3.0
40-50	12,539	8.0	47,251	7,342	39,908	15.5	4.8	5.1	3.7
50-75	22,724	14.4	65,018	11,465	53,553	17.6	12.1	12.5	10.3
75-100	15,284	9.7	91,616	17,198	74,417	18.8	11.4	11.7	10.4
100-200	21,316	13.6	142,730	30,345	112,385	21.3	24.8	24.6	25.7
200-500	5,894	3.8	300,152	72,309	227,843	24.1	14.5	13.8	16.9
500-1,000	1,021	0.7	714,940	184,521	530,418	25.8	6.0	5.6	7.5
More than 1,000	519	0.3	3,165,609	941,514	2,224,095	29.7	13.4	11.9	19.4
All	157,316	100.0	77,851	16,014	61,837	20.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 4.9

Proposal: 4.9

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Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2009 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	71.5	0.0	5.6	13.3	-288	-55.1	-0.5	0.4	-5.1	4.1
10-20	63.2	0.3	2.5	20.1	-353	-24.4	-0.7	2.5	-2.2	6.9
20-30	68.1	0.1	1.7	18.7	-381	-11.3	-0.5	5.8	-1.5	11.4
30-40	80.5	0.1	1.5	14.7	-465	-7.5	-0.3	7.2	-1.3	15.7
40-50	86.3	0.0	1.2	10.5	-437	-4.8	-0.1	8.2	-0.9	18.3
50-75	83.3	0.0	0.9	16.0	-431	-3.2	0.1	19.5	-0.7	20.5
75-100	75.4	0.0	0.5	4.9	-316	-1.5	0.3	12.5	-0.4	22.7
100-200	21.0	0.0	0.1	1.3	-96	-0.3	0.6	18.1	-0.1	23.8
200-500	7.1	0.0	0.0	0.2	-71	-0.1	0.4	9.7	0.0	25.3
500-1,000	10.1	0.2	0.0	0.0	-73	0.0	0.2	4.3	0.0	27.9
More than 1,000	4.8	0.0	0.0	0.0	-67	0.0	0.4	11.7	0.0	32.9
All	69.7	0.1	1.0	100.0	-358	-3.8	0.0	100.0	-0.8	20.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	11,322	16.5	5,679	523	5,156	9.2	2.1	2.4	0.9
10-20	13,927	20.3	15,797	1,450	14,347	9.2	7.1	8.1	3.1
20-30	12,005	17.5	26,047	3,359	22,688	12.9	10.1	11.1	6.3
30-40	7,758	11.3	36,609	6,204	30,405	17.0	9.2	9.6	7.5
40-50	5,890	8.6	47,203	9,084	38,119	19.2	9.0	9.1	8.3
50-75	9,119	13.3	64,298	13,616	50,682	21.2	18.9	18.8	19.3
75-100	3,769	5.5	90,691	20,886	69,805	23.0	11.0	10.7	12.3
100-200	3,371	4.9	139,363	33,253	106,110	23.9	15.2	14.6	17.4
200-500	777	1.1	304,627	77,078	227,549	25.3	7.6	7.2	9.3
500-1,000	136	0.2	706,682	197,454	509,228	27.9	3.1	2.8	4.2
More than 1,000	72	0.1	3,061,513	1,007,756	2,053,757	32.9	7.1	6.0	11.2
All	68,506	100.0	45,237	9,381	35,856	20.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

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Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2009 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	54.9	0.0	6.6	1.3	-310	-126.2	0.0	0.0	-6.2	-1.3
10-20	73.4	0.0	5.5	6.5	-866	-180.3	-0.2	-0.1	-5.3	-2.4
20-30	71.7	0.1	3.7	8.9	-931	-72.0	-0.3	0.1	-3.5	1.4
30-40	73.6	0.3	2.8	7.9	-955	-32.3	-0.2	0.5	-2.6	5.5
40-50	80.5	0.1	2.5	8.2	-1,058	-20.9	-0.2	1.0	-2.2	8.5
50-75	87.3	0.1	1.8	18.8	-989	-10.4	-0.4	4.9	-1.5	12.8
75-100	88.7	0.5	1.1	17.0	-856	-5.5	-0.2	8.9	-0.9	16.0
100-200	89.9	0.4	0.7	28.3	-835	-2.8	0.1	29.9	-0.6	20.1
200-500	29.6	0.1	0.1	2.2	-217	-0.3	0.6	21.5	-0.1	23.8
500-1,000	20.3	0.1	0.0	0.4	-236	-0.1	0.3	9.5	0.0	25.4
More than 1,000	15.7	0.1	0.0	0.2	-269	0.0	0.7	23.7	0.0	29.2
All	77.6	0.2	0.8	100.0	-813	-3.0	0.0	100.0	-0.6	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,080	3.4	4,968	246	4,723	4.9	0.1	0.2	0.0
10-20	3,744	6.1	16,339	480	15,859	2.9	0.8	1.0	0.1
20-30	4,757	7.8	26,344	1,293	25,051	4.9	1.6	1.9	0.4
30-40	4,142	6.8	36,758	2,958	33,800	8.1	1.9	2.3	0.7
40-50	3,865	6.3	47,359	5,067	42,292	10.7	2.3	2.6	1.2
50-75	9,499	15.5	66,123	9,478	56,645	14.3	7.9	8.7	5.3
75-100	9,889	16.1	92,185	15,612	76,572	16.9	11.5	12.2	9.2
100-200	16,942	27.6	143,802	29,714	114,088	20.7	30.8	31.1	29.8
200-500	4,932	8.0	299,285	71,459	227,826	23.9	18.7	18.1	20.9
500-1,000	852	1.4	716,602	182,549	534,053	25.5	7.7	7.3	9.2
More than 1,000	427	0.7	3,123,239	911,766	2,211,473	29.2	16.9	15.2	23.1
All	61,400	100.0	128,766	27,486	101,280	21.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is the Administration's baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit (not indexed for inflation), the Earned Income Tax Credit expansion and the Saver's credit expansion. It creates automatic 401(k)s and IRAs and extends the American Opportunity Tax Credit.

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Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2009 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	87.7	0.0	9.1	9.0	-662	112.8	-1.5	-2.6	-9.9	-18.7
10-20	89.3	0.0	6.1	29.7	-1,027	114.7	-4.9	-8.3	-6.5	-12.1
20-30	93.0	0.3	3.2	22.3	-823	-147.7	-3.0	-1.1	-3.1	-1.0
30-40	96.6	0.1	2.1	14.7	-694	-20.0	-0.8	8.8	-1.9	7.6
40-50	96.2	0.1	1.4	7.4	-552	-8.5	0.6	12.0	-1.2	12.6
50-75	96.1	0.1	1.1	11.9	-601	-5.5	2.5	30.7	-0.9	16.2
75-100	92.4	0.0	0.7	4.0	-532	-3.0	2.0	19.5	-0.6	19.2
100-200	27.0	0.0	0.2	0.8	-171	-0.6	2.7	21.2	-0.1	22.5
200-500	10.2	0.0	0.1	0.2	-193	-0.3	1.1	8.4	-0.1	24.0
500-1,000	13.6	0.2	0.0	0.0	-196	-0.1	0.4	3.2	0.0	24.7
More than 1,000	5.6	0.0	0.0	0.0	-91	0.0	1.0	8.0	0.0	30.0
All	90.1	0.1	2.0	100.0	-728	-13.0	0.0	100.0	-1.7	11.7

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by Cash Income Level, 2012¹

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,467	9.9	6,689	-587	7,276	-8.8	1.6	2.0	-1.0
10-20	5,224	21.0	15,879	-896	16,775	-5.6	8.0	9.8	-3.4
20-30	4,903	19.7	26,283	557	25,726	2.1	12.4	14.0	2.0
30-40	3,826	15.4	36,558	3,478	33,080	9.5	13.5	14.1	9.6
40-50	2,437	9.8	47,271	6,511	40,760	13.8	11.1	11.1	11.4
50-75	3,581	14.4	63,957	10,969	52,988	17.2	22.1	21.1	28.2
75-100	1,358	5.5	90,406	17,906	72,501	19.8	11.8	11.0	17.5
100-200	845	3.4	135,286	30,599	104,687	22.6	11.0	9.8	18.6
200-500	139	0.6	302,335	72,877	229,458	24.1	4.1	3.6	7.3
500-1,000	23	0.1	696,822	172,452	524,370	24.8	1.5	1.3	2.8
More than 1,000	11	0.0	2,985,224	896,501	2,088,723	30.0	3.1	2.5	7.0
All	24,862	100.0	41,756	5,595	36,162	13.4	100.0	100.0	100.0

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Detail Table - Tax Units with Children

Cash Income Level (thousands of 2009 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	86.2	0.0	9.4	4.2	-680	85.8	-0.2	-0.5	-10.6	-22.9
10-20	97.0	0.0	7.3	15.6	-1,281	85.0	-0.9	-1.8	-8.0	-17.4
20-30	97.7	0.1	4.3	14.1	-1,148	738.5	-0.8	-0.9	-4.4	-5.0
30-40	98.9	0.0	3.1	10.7	-1,041	-36.7	-0.5	1.0	-2.8	4.9
40-50	98.6	0.1	2.5	8.3	-1,043	-17.8	-0.3	2.1	-2.2	10.2
50-75	98.8	0.0	1.8	15.5	-993	-9.7	-0.4	7.7	-1.5	14.1
75-100	97.4	0.8	1.2	11.5	-937	-5.7	-0.1	10.2	-1.0	16.9
100-200	92.2	0.6	0.8	18.0	-948	-3.1	0.6	29.7	-0.7	20.4
200-500	28.5	0.1	0.1	1.4	-258	-0.4	1.0	21.5	-0.1	24.5
500-1,000	17.6	0.1	0.1	0.2	-255	-0.1	0.5	9.3	0.0	26.9
More than 1,000	13.5	0.1	0.0	0.1	-290	0.0	1.1	21.6	0.0	30.3
All	91.4	0.2	1.3	100.0	-971	-5.1	0.0	100.0	-1.0	19.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,972	6.0	6,433	-792	7,225	-12.3	0.4	0.6	-0.3
10-20	5,814	11.8	16,048	-1,508	17,556	-9.4	2.0	2.7	-0.9
20-30	5,867	11.9	26,305	-155	26,461	-0.6	3.3	4.1	-0.1
30-40	4,921	10.0	36,655	2,837	33,817	7.7	3.8	4.4	1.5
40-50	3,825	7.8	47,340	5,867	41,473	12.4	3.9	4.2	2.4
50-75	7,471	15.2	65,217	10,205	55,011	15.7	10.4	11.0	8.1
75-100	5,897	12.0	91,884	16,436	75,447	17.9	11.5	11.9	10.3
100-200	9,105	18.5	143,825	30,227	113,598	21.0	27.9	27.6	29.1
200-500	2,642	5.4	298,516	73,252	225,264	24.5	16.8	15.9	20.5
500-1,000	433	0.9	715,609	192,374	523,235	26.9	6.6	6.0	8.8
More than 1,000	204	0.4	3,148,106	953,277	2,194,829	30.3	13.7	11.9	20.5
All	49,293	100.0	95,214	19,170	76,045	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is the Administration's baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit (not indexed for inflation), the Earned Income Tax Credit expansion and the Saver's credit expansion. It creates automatic 401(k)s and IRAs and extends the American Opportunity Tax Credit.

(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 T09-0141
Administration's Fiscal Year 2010 Budget Proposals
Extend the Making Work Pay Credit, Earned Income Tax Credit Expansion, Expand Refundability of Child Tax Credit
Create Automatic IRAs and 401(k)s, Expand the Saver's Credit, Provide American Opportunity Tax Credit
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2009 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	21.2	0.0	1.4	2.7	-79	-30.2	0.0	0.1	-1.3	3.0
10-20	16.9	0.0	0.5	7.6	-80	-16.5	-0.1	0.5	-0.5	2.5
20-30	20.2	0.0	0.4	10.3	-108	-10.5	-0.1	1.1	-0.4	3.6
30-40	25.1	0.1	0.4	6.7	-129	-6.9	-0.1	1.1	-0.4	4.8
40-50	28.9	0.1	0.4	5.5	-159	-5.6	-0.1	1.1	-0.3	5.6
50-75	40.4	0.1	0.4	19.9	-256	-3.8	-0.2	6.1	-0.4	9.9
75-100	47.9	0.1	0.4	19.7	-321	-2.7	-0.1	8.7	-0.4	12.8
100-200	44.4	0.1	0.3	23.8	-298	-1.2	0.0	23.7	-0.2	17.2
200-500	19.5	0.0	0.1	2.7	-108	-0.2	0.2	20.1	0.0	21.9
500-1,000	16.9	0.0	0.0	0.6	-135	-0.1	0.1	10.0	0.0	25.3
More than 1,000	12.4	0.0	0.0	0.5	-209	0.0	0.3	27.5	0.0	30.1
All	29.9	0.1	0.3	100.0	-178	-1.2	0.0	100.0	-0.2	17.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	1,848	6.1	5,990	261	5,729	4.4	0.4	0.5	0.1
10-20	5,108	16.9	16,184	484	15,700	3.0	3.2	3.8	0.6
20-30	5,158	17.0	25,829	1,033	24,797	4.0	5.2	6.0	1.2
30-40	2,815	9.3	36,231	1,856	34,375	5.1	3.9	4.5	1.2
40-50	1,850	6.1	47,206	2,818	44,388	6.0	3.4	3.8	1.2
50-75	4,184	13.8	65,731	6,737	58,994	10.3	10.6	11.5	6.3
75-100	3,301	10.9	91,141	12,014	79,127	13.2	11.6	12.2	8.8
100-200	4,291	14.2	142,313	24,719	117,594	17.4	23.6	23.6	23.7
200-500	1,343	4.4	303,063	66,491	236,572	21.9	15.7	14.9	19.9
500-1,000	244	0.8	717,151	181,694	535,458	25.3	6.8	6.1	9.9
More than 1,000	130	0.4	3,111,488	937,970	2,173,518	30.2	15.7	13.2	27.2
All	30,291	100.0	85,420	14,808	70,612	17.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the Administration's baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit (not indexed for inflation), the Earned Income Tax Credit expansion and the Saver's credit expansion. It creates automatic 401(k)s and IRAs and extends the American Opportunity Tax Credit.

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