

**Table T10-0090**  
**Major Tax Provisions of the Roadmap for America's Future Act of 2010**  
**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014<sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 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 (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	27.8	67.9	-0.7	-0.4	36	0.6	6.4
<b>10-20</b>	25.8	70.7	-4.7	-10.4	713	4.5	8.9
<b>20-30</b>	26.7	72.4	-4.6	-14.1	1,125	4.2	12.9
<b>30-40</b>	26.5	73.2	-3.5	-11.1	1,148	3.1	15.6
<b>40-50</b>	23.3	76.6	-3.1	-9.5	1,242	2.6	18.1
<b>50-75</b>	29.4	70.6	-2.4	-17.5	1,322	2.0	19.7
<b>75-100</b>	26.8	73.1	-2.9	-18.6	2,155	2.3	21.6
<b>100-200</b>	27.5	72.5	-2.5	-37.1	2,829	2.0	23.9
<b>200-500</b>	38.3	61.7	1.6	13.8	-3,546	-1.2	23.3
<b>500-1,000</b>	60.7	39.3	8.9	32.1	-47,919	-6.6	18.7
<b>More than 1,000</b>	79.5	20.5	21.8	172.1	-494,288	-15.6	13.1
<b>All</b>	27.9	71.0	1.7	100.0	-1,063	-1.3	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 23.2

Proposal: 0.0

(1) Calendar year. Baseline is current policy and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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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**Major Tax Provisions of the Roadmap for America's Future Act of 2010**  
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**Distribution of Federal Tax Change by Cash Income Level, 2014 <sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 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
<b>Less than 10</b>	27.8	67.9	-0.7	-0.4	36	10.9	0.0	0.2	0.6	6.4
<b>10-20</b>	25.8	70.7	-4.7	-10.4	713	101.4	0.7	1.4	4.5	8.9
<b>20-30</b>	26.7	72.4	-4.6	-14.1	1,125	49.1	1.1	2.9	4.2	12.9
<b>30-40</b>	26.5	73.2	-3.5	-11.1	1,148	24.7	0.9	3.7	3.1	15.6
<b>40-50</b>	23.3	76.6	-3.1	-9.5	1,242	16.7	0.9	4.4	2.6	18.1
<b>50-75</b>	29.4	70.6	-2.4	-17.5	1,322	11.3	1.8	11.5	2.0	19.7
<b>75-100</b>	26.8	73.1	-2.9	-18.6	2,155	12.1	1.9	11.5	2.3	21.6
<b>100-200</b>	27.5	72.5	-2.5	-37.1	2,829	8.9	4.2	30.3	2.0	23.9
<b>200-500</b>	38.3	61.7	1.6	13.8	-3,546	-4.8	0.3	18.3	-1.2	23.3
<b>500-1,000</b>	60.7	39.3	8.9	32.1	-47,919	-26.1	-1.6	6.1	-6.6	18.7
<b>More than 1,000</b>	79.5	20.5	21.8	172.1	-494,288	-54.3	-10.2	9.7	-15.6	13.1
<b>All</b>	27.9	71.0	1.7	100.0	-1,063	-6.3	0.0	100.0	-1.3	19.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Less than 10</b>	16,395	10.1	5,731	332	5,400	5.8	0.7	0.9	0.2
<b>10-20</b>	24,950	15.4	15,992	703	15,289	4.4	3.0	3.7	0.6
<b>20-30</b>	21,464	13.3	26,534	2,292	24,241	8.6	4.3	5.0	1.8
<b>30-40</b>	16,563	10.2	37,088	4,651	32,437	12.5	4.7	5.2	2.8
<b>40-50</b>	13,107	8.1	47,849	7,428	40,420	15.5	4.8	5.1	3.5
<b>50-75</b>	22,796	14.1	65,785	11,665	54,120	17.7	11.4	11.8	9.7
<b>75-100</b>	14,829	9.2	92,580	17,875	74,704	19.3	10.4	10.6	9.6
<b>100-200</b>	22,547	13.9	145,308	31,842	113,466	21.9	24.9	24.6	26.1
<b>200-500</b>	6,681	4.1	302,126	73,926	228,199	24.5	15.3	14.6	18.0
<b>500-1,000</b>	1,152	0.7	725,130	183,574	541,556	25.3	6.3	6.0	7.7
<b>More than 1,000</b>	598	0.4	3,175,497	909,696	2,265,801	28.7	14.4	13.0	19.8
<b>All</b>	161,771	100.0	81,418	16,992	64,425	20.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 23.2

Proposal: 0.0

(1) Calendar year. Baseline is current policy and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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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**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 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	28.3	66.3	1.4	1.0	-71	-14.2	0.0	0.8	-1.2	7.5
10-20	30.1	65.0	-0.5	-1.3	65	5.2	0.5	3.4	0.4	8.4
20-30	31.7	66.9	-0.6	-2.1	142	4.3	1.0	6.6	0.5	13.1
30-40	29.1	70.5	-0.9	-2.7	272	4.4	1.3	8.3	0.7	17.3
40-50	23.9	76.0	-1.5	-4.2	564	6.1	1.6	9.7	1.2	20.5
50-75	35.7	64.3	-0.4	-2.3	207	1.5	2.8	21.4	0.3	22.0
75-100	31.6	68.3	-1.1	-3.6	743	3.5	2.1	14.4	0.8	24.5
100-200	36.6	63.4	1.0	4.9	-1,020	-3.0	1.9	21.1	-0.7	23.5
200-500	57.2	42.8	9.7	23.6	-22,037	-28.6	-1.9	7.8	-7.2	18.0
500-1,000	76.1	24.0	18.5	18.4	-96,481	-50.8	-1.9	2.4	-13.6	13.2
More than 1,000	86.5	13.5	31.2	67.7	-648,020	-68.8	-7.5	4.1	-21.5	9.7
All	31.1	66.6	3.1	100.0	-1,136	-11.7	0.0	100.0	-2.4	18.4

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2014<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	11,785	16.4	5,738	500	5,238	8.7	2.0	2.3	0.9
10-20	15,609	21.8	15,863	1,261	14,602	8.0	7.4	8.6	2.8
20-30	11,803	16.5	26,403	3,314	23,089	12.6	9.3	10.3	5.6
30-40	7,961	11.1	37,030	6,123	30,908	16.5	8.8	9.3	7.0
40-50	6,076	8.5	47,870	9,253	38,617	19.3	8.7	8.9	8.1
50-75	9,192	12.8	65,017	14,078	50,939	21.7	17.9	17.7	18.6
75-100	3,953	5.5	91,214	21,563	69,651	23.6	10.8	10.4	12.3
100-200	3,918	5.5	140,835	34,143	106,692	24.2	16.5	15.8	19.2
200-500	873	1.2	305,307	76,959	228,348	25.2	8.0	7.5	9.7
500-1,000	155	0.2	710,840	190,125	520,715	26.8	3.3	3.1	4.2
More than 1,000	85	0.1	3,020,093	941,898	2,078,195	31.2	7.7	6.7	11.5
All	71,749	100.0	46,638	9,696	36,942	20.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current policy and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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 \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

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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.

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**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 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	32.2	66.2	5.7	0.4	-262	-98.7	0.0	0.0	-5.4	0.1
10-20	26.0	73.3	-5.2	-2.1	842	184.6	0.2	0.3	5.1	7.8
20-30	32.8	67.1	-4.3	-3.4	1,083	84.6	0.3	0.7	4.1	8.9
30-40	36.9	62.9	-2.4	-2.4	834	30.1	0.3	0.9	2.2	9.7
40-50	30.8	69.1	-2.8	-3.2	1,201	24.3	0.4	1.5	2.5	12.8
50-75	30.4	69.6	-2.9	-10.1	1,641	17.6	1.3	6.0	2.5	16.4
75-100	27.6	72.4	-3.0	-13.6	2,294	14.4	1.9	9.7	2.5	19.6
100-200	26.4	73.6	-3.0	-39.9	3,451	11.0	6.2	35.9	2.4	23.7
200-500	35.0	65.0	0.2	1.5	-410	-0.6	1.9	24.2	-0.1	24.2
500-1,000	58.2	41.8	7.4	25.5	-40,135	-22.0	-1.4	8.1	-5.5	19.6
More than 1,000	78.1	21.9	20.1	147.1	-452,236	-51.1	-11.0	12.6	-14.4	13.8
All	30.6	69.3	2.3	100.0	-2,432	-8.2	0.0	100.0	-1.8	19.9

**Baseline Distribution of Income and Federal Taxes  
by Cash Income Level, 2014<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,149	3.5	4,856	266	4,590	5.5	0.1	0.2	0.0
10-20	3,779	6.1	16,580	456	16,125	2.8	0.7	0.9	0.1
20-30	4,683	7.6	26,660	1,281	25,379	4.8	1.5	1.8	0.3
30-40	4,384	7.1	37,167	37,167	34,396	7.5	1.9	2.3	0.7
40-50	4,031	6.5	47,976	4,951	43,025	10.3	2.3	2.6	1.1
50-75	9,255	15.0	66,869	9,335	57,533	14.0	7.3	8.0	4.7
75-100	8,936	14.4	93,299	15,963	77,336	17.1	9.9	10.4	7.8
100-200	17,410	28.1	146,871	31,311	115,560	21.3	30.2	30.4	29.7
200-500	5,581	9.0	301,626	73,429	228,198	24.3	19.9	19.2	22.3
500-1,000	957	1.6	728,191	182,882	545,309	25.1	8.2	7.9	9.5
More than 1,000	490	0.8	3,139,514	884,941	2,254,574	28.2	18.2	16.7	23.6
All	61,925	100.0	136,599	29,636	106,964	21.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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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 \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

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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.

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**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 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 (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Less than 10	19.7	78.6	-12.9	2.9	899	-187.6	1.1	0.4	13.8	6.4
10-20	11.7	87.0	-15.5	18.7	2,597	-306.7	6.6	3.9	16.3	11.0
20-30	7.6	92.2	-14.2	23.7	3,714	639.6	6.8	8.5	13.9	16.1
30-40	9.9	90.1	-9.9	17.6	3,325	93.8	2.8	11.3	9.0	18.5
40-50	10.4	89.4	-7.0	10.3	2,845	42.3	-0.2	10.7	6.0	20.1
50-75	12.1	88.0	-6.0	16.8	3,204	28.6	-3.0	23.4	4.9	22.2
75-100	11.6	88.4	-6.6	10.6	4,802	25.7	-2.4	16.0	5.2	25.6
100-200	11.9	88.1	-6.8	10.2	7,118	22.6	-3.1	17.2	5.2	28.2
200-500	38.8	61.2	2.1	-1.1	-4,803	-6.6	-2.7	5.0	-1.6	22.6
500-1,000	56.0	44.0	6.9	-1.4	-36,746	-22.1	-1.3	1.6	-5.2	18.5
More than 1,000	77.6	22.4	22.1	-8.1	-466,307	-53.8	-4.6	2.1	-15.7	13.5
All	11.6	87.9	-7.5	100.0	2,867	44.9	0.0	100.0	6.4	20.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Less than 10	2,328	9.1	6,522	-479	7,001	-7.4	1.3	1.7	-0.7
10-20	5,290	20.7	15,961	-847	16,808	-5.3	7.4	9.1	-2.7
20-30	4,676	18.3	26,716	581	26,135	2.2	10.9	12.5	1.7
30-40	3,883	15.2	37,061	3,546	33,515	9.6	12.6	13.3	8.4
40-50	2,649	10.4	47,582	6,732	40,851	14.2	11.0	11.0	10.9
50-75	3,843	15.0	64,966	11,221	53,745	17.3	21.8	21.1	26.4
75-100	1,615	6.3	91,867	18,691	73,176	20.4	13.0	12.1	18.5
100-200	1,055	4.1	136,677	31,481	105,196	23.0	12.6	11.3	20.3
200-500	174	0.7	299,733	72,406	227,327	24.2	4.6	4.0	7.7
500-1,000	28	0.1	701,148	166,615	534,533	23.8	1.7	1.6	2.9
More than 1,000	13	0.1	2,976,702	866,581	2,110,121	29.1	3.3	2.7	6.7
All	25,605	100.0	44,717	6,393	38,325	14.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current policy and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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 \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

<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 T10-0090**  
**Major Tax Provisions of the Roadmap for America's Future Act of 2010**  
**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 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
<b>Less than 10</b>	15.4	79.1	-16.7	2.5	1,157	-167.5	0.3	0.1	18.5	7.5
<b>10-20</b>	7.2	92.3	-19.9	15.4	3,522	-234.8	1.7	1.0	21.8	12.5
<b>20-30</b>	4.7	95.2	-16.6	19.3	4,440	-4,472.5	2.1	2.0	16.7	16.3
<b>30-40</b>	6.5	93.4	-11.5	15.0	3,945	135.8	1.5	2.8	10.6	18.5
<b>40-50</b>	7.4	92.5	-8.3	10.6	3,472	56.8	0.9	3.2	7.3	20.0
<b>50-75</b>	8.5	91.5	-7.3	23.5	4,073	38.5	1.7	9.1	6.2	22.2
<b>75-100</b>	7.6	92.4	-7.2	24.4	5,494	32.0	1.6	10.8	5.9	24.3
<b>100-200</b>	10.0	90.0	-6.5	58.0	7,441	23.5	3.0	32.7	5.1	26.8
<b>200-500</b>	22.2	77.8	-2.8	15.2	6,246	8.3	-0.7	21.4	2.1	27.3
<b>500-1,000</b>	49.3	50.7	4.7	-9.5	-24,872	-12.8	-2.0	7.0	-3.4	23.4
<b>More than 1,000</b>	72.8	27.2	18.6	-74.3	-412,193	-44.5	-10.1	10.0	-13.1	16.4
<b>All</b>	9.9	89.8	-3.2	100.0	2,575	12.0	0.0	100.0	2.5	23.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	
<b>Less than 10</b>	2,749	5.5	6,253	-690	6,943	-11.0	0.3	0.5	-0.2
<b>10-20</b>	5,590	11.2	16,191	-1,500	17,691	-9.3	1.8	2.5	-0.8
<b>20-30</b>	5,566	11.2	26,627	-99	26,726	-0.4	2.9	3.7	-0.1
<b>30-40</b>	4,882	9.8	37,104	2,906	34,198	7.8	3.6	4.1	1.3
<b>40-50</b>	3,929	7.9	47,874	6,116	41,758	12.8	3.7	4.1	2.3
<b>50-75</b>	7,405	14.9	66,154	10,579	55,574	16.0	9.6	10.2	7.3
<b>75-100</b>	5,694	11.4	93,283	17,188	76,095	18.4	10.4	10.7	9.2
<b>100-200</b>	9,988	20.1	146,051	31,715	114,336	21.7	28.6	28.3	29.7
<b>200-500</b>	3,118	6.3	300,423	75,605	224,818	25.2	18.3	17.3	22.1
<b>500-1,000</b>	490	1.0	724,847	194,362	530,485	26.8	7.0	6.4	8.9
<b>More than 1,000</b>	231	0.5	3,138,297	926,669	2,211,628	29.5	14.2	12.6	20.1
<b>All</b>	49,780	100.0	102,631	21,429	81,202	20.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

(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 T10-0090**  
**Major Tax Provisions of the Roadmap for America's Future Act of 2010**  
**Baseline: Current Policy; Taxpayers all choose the alternative tax system**  
**Distribution of Federal Tax Change by Cash Income Level, 2014 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 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
<b>Less than 10</b>	33.6	58.3	6.8	0.3	-407	-196.1	-0.4	-0.3	-6.6	-3.2
<b>10-20</b>	30.5	62.9	1.7	0.7	-271	-73.9	-0.2	0.4	-1.7	0.6
<b>20-30</b>	52.4	45.3	2.9	1.6	-732	-67.5	-0.3	1.1	-2.8	1.3
<b>30-40</b>	65.6	33.8	4.6	2.2	-1,604	-79.3	-0.8	0.8	-4.3	1.1
<b>40-50</b>	68.2	31.4	4.5	1.8	-1,996	-63.8	-0.2	1.5	-4.2	2.4
<b>50-75</b>	75.1	24.9	5.5	5.5	-3,291	-52.1	1.1	7.4	-5.0	4.6
<b>75-100</b>	78.8	21.1	6.3	5.5	-5,021	-43.2	3.0	10.6	-5.5	7.2
<b>100-200</b>	84.3	15.7	9.9	15.6	-11,874	-47.6	5.7	25.2	-8.2	9.0
<b>200-500</b>	85.4	14.6	14.1	15.9	-34,003	-51.4	3.7	22.0	-11.1	10.5
<b>500-1,000</b>	86.7	13.3	20.0	11.0	-110,725	-63.1	-0.9	9.4	-15.2	8.9
<b>More than 1,000</b>	93.1	6.9	29.7	39.8	-682,912	-72.9	-10.8	21.7	-21.1	7.8
<b>All</b>	59.3	38.3	12.0	100.0	-7,905	-59.5	0.0	100.0	-10.0	6.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2014 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
<b>Less than 10</b>	2,141	6.7	6,199	208	5,992	3.4	0.5	0.6	0.1
<b>10-20</b>	6,773	21.1	16,256	366	15,890	2.3	4.3	5.1	0.6
<b>20-30</b>	5,562	17.3	26,342	1,084	25,258	4.1	5.7	6.6	1.4
<b>30-40</b>	3,452	10.7	36,971	2,022	34,949	5.5	5.0	5.7	1.6
<b>40-50</b>	2,280	7.1	47,737	3,128	44,609	6.6	4.3	4.8	1.7
<b>50-75</b>	4,211	13.1	66,263	6,317	59,945	9.5	10.9	11.9	6.2
<b>75-100</b>	2,785	8.7	91,958	11,614	80,343	12.6	10.0	10.5	7.6
<b>100-200</b>	3,346	10.4	145,447	24,932	120,515	17.1	19.0	19.0	19.5
<b>200-500</b>	1,188	3.7	307,476	66,155	241,321	21.5	14.3	13.5	18.4
<b>500-1,000</b>	253	0.8	728,374	175,553	552,821	24.1	7.2	6.6	10.4
<b>More than 1,000</b>	148	0.5	3,239,966	936,840	2,303,126	28.9	18.8	16.1	32.5
<b>All</b>	32,167	100.0	79,440	13,295	66,146	16.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 and makes the 2001 and 2003 individual income tax cuts permanent, indexes the parameters of the AMT for inflation after 2009, and makes 2009 estate tax law permanent. Proposal is effective Jan. 1, 2011 and would (a) eliminate the AMT; (b) repeal the income and payroll tax exclusion for employer-sponsored health insurance; (c) provide a refundable tax credit equal to \$2,300 (\$5,700 for families) for the purchase of health insurance; (d) repeal the corporate income tax; (e) impose an 8.5% business consumption tax (BCT); and (f) allow taxpayers to choose between the current tax system and an alternative simplified tax system. The alternative tax system eliminates all adjustments to income, itemized deductions, tax credits, and the estate tax and has a standard deduction of \$12,500 (\$25,000 for joint returns), personal exemptions of \$3,500, and rates of 10 percent up to \$50,000 (\$100,000 for joint returns) and 25 percent above that level. Interest, dividends, capital gains, and non-wage business income would be excluded from tax under the alternative system. Dollar values for the alternative tax system are indexed for inflation; the refundable credit amount is indexed by the average growth rate of CPI and medical care expenses. Taxpayers are assumed to all opt into the alternative system.

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