

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

Table T10-0100
Extend the \$5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples
and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011 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	1.3	0.0	0.1	2.4	-4	-0.1	4.5
10-20	3.6	0.0	0.1	12.0	-15	-0.1	4.5
20-30	8.3	0.0	0.2	27.0	-42	-0.2	8.7
30-40	10.8	0.0	0.2	28.6	-57	-0.2	12.7
40-50	11.6	0.0	0.2	23.9	-61	-0.1	15.0
50-75	2.0	0.0	0.0	5.1	-8	0.0	17.2
75-100	0.2	0.0	0.0	0.5	-1	0.0	19.0
100-200	0.1	0.0	0.0	0.2	0	0.0	21.6
200-500	0.0	0.0	0.0	0.0	0	0.0	24.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	29.5
All	4.2	0.0	0.0	100.0	-20	0.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is current policy. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal increases the threshold at which the EITC begins to phase out for married couples filing jointly to \$5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45 percent.

(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 T10-0100
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Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	1.3	0.0	0.1	2.4	-4	-1.4	0.0	0.2	-0.1	4.5
10-20	3.6	0.0	0.1	12.0	-15	-2.1	0.0	0.8	-0.1	4.5
20-30	8.3	0.0	0.2	27.0	-42	-1.9	0.0	2.0	-0.2	8.7
30-40	10.8	0.0	0.2	28.6	-57	-1.2	0.0	3.2	-0.2	12.7
40-50	11.6	0.0	0.2	23.9	-61	-0.9	0.0	3.8	-0.1	15.0
50-75	2.0	0.0	0.0	5.1	-8	-0.1	0.0	9.9	0.0	17.2
75-100	0.2	0.0	0.0	0.5	-1	0.0	0.0	11.1	0.0	19.0
100-200	0.1	0.0	0.0	0.2	0	0.0	0.0	25.8	0.0	21.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	17.2	0.0	24.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	25.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	18.1	0.0	29.5
All	4.2	0.0	0.0	100.0	-20	-0.1	0.0	100.0	0.0	20.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

Cash Income Level (thousands of 2009 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden	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
Less than 10	19,473	12.5	5,992	274	5,718	4.6	1.1	1.3	0.2
10-20	25,675	16.5	15,574	719	14,855	4.6	3.6	4.3	0.8
20-30	20,342	13.1	25,575	2,276	23,299	8.9	4.7	5.3	2.1
30-40	16,056	10.3	35,907	4,610	31,297	12.8	5.2	5.7	3.3
40-50	12,370	8.0	46,113	6,991	39,122	15.2	5.1	5.5	3.8
50-75	20,373	13.1	64,251	11,034	53,217	17.2	11.8	12.2	9.9
75-100	14,743	9.5	89,246	16,958	72,288	19.0	11.8	12.0	11.1
100-200	18,513	11.9	145,841	31,472	114,369	21.6	24.3	23.9	25.8
200-500	5,241	3.4	304,480	74,240	230,240	24.4	14.3	13.6	17.2
500-1,000	954	0.6	711,387	180,081	531,307	25.3	6.1	5.7	7.6
More than 1,000	446	0.3	3,116,878	919,411	2,197,467	29.5	12.5	11.0	18.1
All	155,368	100.0	71,667	14,563	57,104	20.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

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and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.1	0.0	0.0	6.0	0	0.0	0.0	1.2	0.0	8.4
10-20	0.2	0.0	0.0	40.3	-1	-0.1	0.0	3.7	0.0	8.7
20-30	0.4	0.0	0.0	50.9	-2	-0.1	0.0	6.5	0.0	13.5
30-40	0.0	0.0	0.0	1.7	0	0.0	0.0	8.4	0.0	17.3
40-50	0.0	0.0	0.0	0.1	0	0.0	0.0	8.7	0.0	19.1
50-75	0.0	0.0	0.0	0.5	0	0.0	0.0	17.5	0.0	21.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	12.6	0.0	23.3
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.2	0.0	23.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	25.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.4	0.0	27.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.8	0.0	33.5
All	0.1	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	20.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	13,625	20.1	5,910	499	5,411	8.4	2.9	3.4	1.2
10-20	15,494	22.8	15,417	1,336	14,081	8.7	8.7	10.0	3.7
20-30	10,657	15.7	25,474	3,438	22,036	13.5	9.9	10.8	6.5
30-40	7,568	11.2	35,938	6,207	29,731	17.3	9.9	10.3	8.4
40-50	5,576	8.2	46,070	8,791	37,279	19.1	9.4	9.5	8.7
50-75	7,296	10.8	63,429	13,480	49,949	21.3	16.9	16.7	17.5
75-100	3,425	5.1	88,382	20,605	67,777	23.3	11.0	10.6	12.6
100-200	2,751	4.1	140,736	33,080	107,656	23.5	14.1	13.6	16.2
200-500	701	1.0	306,169	78,056	228,112	25.5	7.8	7.3	9.8
500-1,000	127	0.2	709,117	194,026	515,091	27.4	3.3	3.0	4.4
More than 1,000	59	0.1	3,064,204	1,025,727	2,038,477	33.5	6.6	5.5	10.8
All	67,885	100.0	40,448	8,263	32,185	20.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, and the estate tax) as a percentage of average cash income.

Table T10-0100
Extend the \$5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples
and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	3.7	0.0	0.3	1.3	-13	-6.8	0.0	0.0	-0.3	3.5
10-20	13.3	0.0	0.3	8.0	-44	-9.7	0.0	0.1	-0.3	2.6
20-30	26.6	0.0	0.5	25.2	-125	-10.7	0.0	0.3	-0.5	4.0
30-40	32.6	0.0	0.5	29.8	-164	-6.0	-0.1	0.7	-0.5	7.1
40-50	31.3	0.0	0.4	28.3	-167	-3.5	0.0	1.2	-0.4	10.0
50-75	3.9	0.0	0.0	6.1	-16	-0.2	0.0	5.7	0.0	14.0
75-100	0.3	0.0	0.0	0.6	-1	0.0	0.0	10.0	0.0	17.3
100-200	0.1	0.0	0.0	0.2	0	0.0	0.1	30.3	0.0	21.2
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	24.2
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	25.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	28.8
All	8.5	0.0	0.0	100.0	-40	-0.2	0.0	100.0	0.0	21.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,449	4.0	5,126	190	4,935	3.7	0.2	0.2	0.0
10-20	4,462	7.3	15,983	453	15,529	2.8	1.0	1.2	0.1
20-30	4,928	8.1	25,734	1,166	24,569	4.5	1.7	2.1	0.4
30-40	4,438	7.3	36,076	2,722	33,354	7.5	2.2	2.6	0.8
40-50	4,139	6.8	46,216	4,768	41,448	10.3	2.6	3.0	1.3
50-75	9,641	15.9	65,170	9,115	56,055	14.0	8.6	9.4	5.7
75-100	9,818	16.2	89,778	15,561	74,216	17.3	12.1	12.7	9.9
100-200	14,926	24.6	147,281	31,199	116,082	21.2	30.2	30.2	30.3
200-500	4,378	7.2	304,202	73,737	230,465	24.2	18.3	17.6	21.0
500-1,000	795	1.3	712,174	177,977	534,198	25.0	7.8	7.4	9.2
More than 1,000	368	0.6	3,053,140	880,276	2,172,864	28.8	15.5	14.0	21.1
All	60,792	100.0	119,608	25,294	94,314	21.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	4.3	0.0	0.2	5.9	-13	2.0	0.0	-1.8	-0.2	-9.4
10-20	5.5	0.0	0.2	24.1	-31	3.3	-0.2	-4.4	-0.2	-6.1
20-30	7.9	0.0	0.2	31.7	-49	-8.9	-0.2	1.9	-0.2	2.0
30-40	7.8	0.0	0.2	26.5	-50	-1.5	-0.1	10.4	-0.1	9.4
40-50	5.7	0.0	0.1	9.9	-29	-0.5	0.0	12.5	-0.1	13.8
50-75	1.0	0.0	0.0	1.8	-4	0.0	0.2	27.1	0.0	17.2
75-100	0.1	0.0	0.0	0.1	0	0.0	0.1	18.7	0.0	19.8
100-200	0.2	0.0	0.0	0.1	-1	0.0	0.1	18.4	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	7.2	0.0	23.3
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	3.0	0.0	23.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.1	0.0	30.0
All	5.1	0.0	0.1	100.0	-28	-0.6	0.0	100.0	-0.1	12.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	3,209	13.3	6,999	-643	7,641	-9.2	2.4	3.0	-1.7
10-20	5,408	22.4	15,686	-924	16,610	-5.9	9.1	11.1	-4.2
20-30	4,419	18.3	25,635	556	25,079	2.2	12.2	13.7	2.1
30-40	3,670	15.2	35,569	3,375	32,194	9.5	14.1	14.6	10.4
40-50	2,322	9.6	46,068	6,370	39,698	13.8	11.5	11.4	12.5
50-75	2,941	12.2	63,194	10,867	52,327	17.2	20.0	19.0	26.9
75-100	1,267	5.2	87,790	17,370	70,420	19.8	12.0	11.0	18.6
100-200	710	2.9	135,920	30,467	105,452	22.4	10.4	9.3	18.3
200-500	119	0.5	304,528	70,995	233,533	23.3	3.9	3.4	7.1
500-1,000	21	0.1	686,300	163,702	522,598	23.9	1.6	1.4	3.0
More than 1,000	9	0.0	3,051,458	914,797	2,136,661	30.0	3.0	2.4	7.1
All	24,178	100.0	38,406	4,906	33,500	12.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	6.2	0.0	0.3	2.4	-19	2.2	0.0	-0.4	-0.3	-13.4
10-20	10.0	0.0	0.3	11.1	-56	3.8	0.0	-1.1	-0.4	-9.7
20-30	30.0	0.0	0.6	27.3	-156	88.7	-0.1	-0.2	-0.6	-1.3
30-40	35.5	0.0	0.6	29.0	-189	-7.0	-0.1	1.4	-0.5	7.1
40-50	36.5	0.0	0.5	24.1	-198	-3.5	-0.1	2.4	-0.4	11.7
50-75	5.7	0.0	0.0	5.1	-23	-0.2	0.0	7.9	0.0	15.6
75-100	0.4	0.0	0.0	0.5	-2	0.0	0.0	11.1	0.0	17.8
100-200	0.1	0.0	0.0	0.2	-1	0.0	0.1	30.6	0.0	21.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	20.9	0.0	24.9
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	8.7	0.0	26.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	18.6	0.0	30.1
All	12.4	0.0	0.1	100.0	-64	-0.4	0.0	100.0	-0.1	19.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	3,805	7.8	6,625	-869	7,495	-13.1	0.6	0.8	-0.4
10-20	6,209	12.7	15,826	-1,478	17,304	-9.3	2.2	3.0	-1.0
20-30	5,470	11.2	25,668	-176	25,845	-0.7	3.2	4.0	-0.1
30-40	4,817	9.9	35,746	2,712	33,034	7.6	3.9	4.5	1.5
40-50	3,830	7.8	46,097	5,585	40,511	12.1	4.0	4.4	2.4
50-75	6,853	14.0	64,651	10,086	54,565	15.6	10.0	10.6	7.8
75-100	6,138	12.6	89,544	15,928	73,616	17.8	12.4	12.8	11.1
100-200	8,529	17.4	147,403	31,526	115,878	21.4	28.4	27.9	30.5
200-500	2,436	5.0	303,499	75,563	227,936	24.9	16.7	15.7	20.9
500-1,000	405	0.8	714,589	188,520	526,069	26.4	6.6	6.0	8.7
More than 1,000	175	0.4	3,095,878	932,486	2,163,391	30.1	12.3	10.7	18.5
All	48,902	100.0	90,398	18,034	72,364	20.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal increases the threshold at which the EITC begins to phase out for married couples filing jointly to \$5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45

(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 T10-0100
Extend the \$5,000 Increase in Earned Income Tax Credit (EITC) Plateau for Married Couples
and the 45 Percent Rate for Families with 3 or More Children
Distribution of Federal Tax Change by Cash Income Level, 2011¹
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	0.4	0.0	0.0	5.2	-1	-0.7	0.0	0.1	0.0	2.8
10-20	0.8	0.0	0.0	12.7	-1	-0.3	0.0	0.7	0.0	2.4
20-30	0.9	0.0	0.0	19.3	-3	-0.3	0.0	1.4	0.0	4.1
30-40	0.8	0.0	0.0	14.7	-3	-0.2	0.0	1.6	0.0	5.4
40-50	2.9	0.0	0.0	26.1	-8	-0.3	0.0	1.7	0.0	6.2
50-75	1.1	0.0	0.0	19.7	-3	-0.1	0.0	7.1	0.0	9.6
75-100	0.2	0.0	0.0	2.2	-1	0.0	0.0	7.6	0.0	13.0
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	21.3	0.0	17.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	19.9	0.0	22.4
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	27.7	0.0	30.1
All	0.8	0.0	0.0	100.0	-2	0.0	0.0	100.0	0.0	16.7

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by Cash Income Level, 2011¹

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					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,522	8.5	6,528	186	6,342	2.8	0.8	0.9	0.1
10-20	6,642	22.4	15,553	378	15,175	2.4	4.8	5.6	0.7
20-30	4,651	15.7	25,360	1,039	24,321	4.1	5.5	6.3	1.4
30-40	2,939	9.9	35,780	1,930	33,850	5.4	4.9	5.6	1.6
40-50	2,058	6.9	46,183	2,890	43,293	6.3	4.4	5.0	1.7
50-75	4,144	14.0	63,809	6,115	57,693	9.6	12.3	13.4	7.1
75-100	2,348	7.9	88,288	11,516	76,772	13.0	9.7	10.1	7.6
100-200	2,957	10.0	145,786	25,700	120,086	17.6	20.1	19.9	21.3
200-500	1,037	3.5	304,965	68,334	236,630	22.4	14.8	13.7	19.9
500-1,000	229	0.8	697,487	170,591	526,896	24.5	7.5	6.8	11.0
More than 1,000	108	0.4	3,055,011	919,887	2,135,124	30.1	15.3	12.9	27.7
All	29,671	100.0	72,264	12,035	60,229	16.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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. Current policy extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. The proposal increases the threshold at which the EITC begins to phase out for married couples filing jointly to \$5,000 more than the threshold for single and head of household tax units (indexed for inflation after 2009) and increases the EITC phase-in percentage for families with three or more qualifying children to 45

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