

Table T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010 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	15.7	0.0	1.0	48.6	-57	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-33	-0.2	0.9
20-30	3.1	0.0	0.1	10.1	-11	0.0	6.5
30-40	0.8	0.0	0.0	1.8	-3	0.0	11.3
40-50	0.5	0.0	0.0	0.9	-2	0.0	13.8
50-75	0.2	0.0	0.0	0.5	-1	0.0	16.1
75-100	0.1	0.0	0.0	0.1	0	0.0	18.1
100-200	0.1	0.0	0.0	0.1	0	0.0	21.0
200-500	0.0	0.0	0.0	0.0	0	0.0	23.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	27.6
All	4.1	0.0	0.0	100.0	-15	0.0	19.0

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

Number of AMT Taxpayers (millions). Baseline: 4.4

Proposal: 4.4

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$3,000 to \$0.

(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 T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	15.7	0.0	1.0	48.6	-57	66.9	-0.1	-0.1	-1.0	-2.4
10-20	9.3	0.0	0.2	37.2	-33	-18.8	0.0	0.2	-0.2	0.9
20-30	3.1	0.0	0.1	10.1	-11	-0.7	0.0	1.6	0.0	6.5
30-40	0.8	0.0	0.0	1.8	-3	-0.1	0.0	3.1	0.0	11.3
40-50	0.5	0.0	0.0	0.9	-2	0.0	0.0	3.8	0.0	13.8
50-75	0.2	0.0	0.0	0.5	-1	0.0	0.0	10.2	0.0	16.1
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	11.2	0.0	18.1
100-200	0.1	0.0	0.0	0.1	0	0.0	0.0	26.9	0.0	21.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	18.2	0.0	23.8
500-1,000	0.1	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	24.5
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	17.2	0.0	27.6
All	4.1	0.0	0.0	100.0	-15	-0.1	0.0	100.0	0.0	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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 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	19,232	12.5	5,904	-86	5,990	-1.5	1.1	1.3	-0.1
10-20	25,210	16.4	15,341	178	15,163	1.2	3.6	4.4	0.2
20-30	20,273	13.2	25,184	1,658	23,526	6.6	4.8	5.5	1.7
30-40	15,926	10.4	35,371	3,993	31,378	11.3	5.3	5.8	3.1
40-50	12,195	8.0	45,433	6,247	39,186	13.8	5.2	5.5	3.8
50-75	20,409	13.3	63,167	10,191	52,976	16.1	12.1	12.5	10.2
75-100	14,353	9.4	87,722	15,873	71,849	18.1	11.8	11.9	11.2
100-200	18,275	11.9	142,484	29,899	112,585	21.0	24.3	23.7	26.9
200-500	5,216	3.4	297,409	70,786	226,623	23.8	14.5	13.6	18.2
500-1,000	900	0.6	700,195	171,168	529,026	24.5	5.9	5.5	7.6
More than 1,000	414	0.3	3,056,945	842,271	2,214,674	27.6	11.8	10.6	17.1
All	153,472	100.0	69,715	13,244	56,471	19.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.4

Proposal: 4.4

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$3,000 to \$0.

(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

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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.

Table T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
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	4.5	0.0	0.3	63.7	-16	-8.0	0.0	0.5	-0.3	3.2
10-20	2.0	0.0	0.1	30.8	-7	-0.7	0.0	3.0	0.0	6.5
20-30	0.3	0.0	0.0	3.7	-1	0.0	0.0	6.3	0.0	12.0
30-40	0.2	0.0	0.0	1.5	-1	0.0	0.0	8.6	0.0	16.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	8.8	0.0	18.0
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.4	0.0	20.6
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	13.2	0.0	22.5
100-200	0.1	0.0	0.0	0.2	0	0.0	0.0	17.1	0.0	22.9
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.7	0.0	24.0
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.2	0.0	25.2
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.0	0.0	30.7
All	1.4	0.0	0.0	100.0	-5	-0.1	0.0	100.0	0.0	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

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	13,491	20.1	5,823	200	5,623	3.4	3.0	3.5	0.5
10-20	15,275	22.8	15,188	998	14,190	6.6	8.7	10.1	3.0
20-30	10,557	15.7	25,082	3,013	22,070	12.0	10.0	10.8	6.3
30-40	7,505	11.2	35,408	5,760	29,648	16.3	10.0	10.3	8.6
40-50	5,457	8.1	45,383	8,157	37,226	18.0	9.3	9.4	8.8
50-75	7,250	10.8	62,323	12,814	49,509	20.6	17.0	16.7	18.4
75-100	3,401	5.1	86,929	19,587	67,342	22.5	11.1	10.7	13.2
100-200	2,721	4.1	137,783	31,594	106,188	22.9	14.1	13.4	17.0
200-500	682	1.0	299,180	71,930	227,250	24.0	7.7	7.2	9.7
500-1,000	121	0.2	699,028	176,260	522,767	25.2	3.2	3.0	4.2
More than 1,000	56	0.1	2,928,936	898,395	2,030,541	30.7	6.2	5.3	10.0
All	67,097	100.0	39,588	7,521	32,067	19.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$3,000 to \$0.

(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 T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
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	13.1	0.0	0.9	25.2	-49	34.9	0.0	0.0	-1.0	-3.7
10-20	12.0	0.0	0.3	42.0	-45	14.3	0.0	-0.1	-0.3	-2.3
20-30	5.3	0.0	0.1	20.2	-20	-6.0	0.0	0.1	-0.1	1.2
30-40	1.8	0.0	0.0	4.5	-5	-0.3	0.0	0.6	0.0	5.1
40-50	0.7	0.0	0.0	2.1	-2	-0.1	0.0	1.1	0.0	8.5
50-75	0.3	0.0	0.0	2.0	-1	0.0	0.0	5.7	0.0	12.7
75-100	0.1	0.0	0.0	0.5	0	0.0	0.0	9.9	0.0	16.3
100-200	0.1	0.0	0.0	0.5	0	0.0	0.0	31.4	0.0	20.6
200-500	0.0	0.0	0.0	0.1	0	0.0	0.0	22.2	0.0	23.8
500-1,000	0.1	0.0	0.0	0.1	0	0.0	0.0	9.2	0.0	24.3
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	19.9	0.0	27.0
All	2.2	0.0	0.0	100.0	-8	0.0	0.0	100.0	0.0	20.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

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	2,455	4.1	5,141	-140	5,281	-2.7	0.2	0.2	0.0
10-20	4,417	7.4	15,755	-318	16,074	-2.0	1.0	1.3	-0.1
20-30	4,861	8.1	25,306	331	24,975	1.3	1.8	2.2	0.1
30-40	4,389	7.3	35,520	1,799	33,721	5.1	2.2	2.7	0.6
40-50	4,097	6.8	45,591	3,874	41,717	8.5	2.7	3.1	1.1
50-75	9,767	16.3	64,107	8,135	55,972	12.7	9.0	9.8	5.7
75-100	9,535	15.9	88,206	14,397	73,809	16.3	12.1	12.6	9.9
100-200	14,745	24.5	143,882	29,575	114,307	20.6	30.5	30.2	31.4
200-500	4,367	7.3	297,347	70,782	226,565	23.8	18.7	17.8	22.2
500-1,000	747	1.2	701,119	170,624	530,495	24.3	7.5	7.1	9.2
More than 1,000	340	0.6	3,002,884	811,885	2,190,999	27.0	14.7	13.4	19.8
All	60,097	100.0	115,873	23,139	92,734	20.0	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

<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 T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010 ¹
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	66.8	0.0	3.0	52.6	-246	18.6	-0.9	-5.2	-3.6	-22.8
10-20	28.9	0.0	0.6	37.1	-103	5.4	-0.7	-11.1	-0.7	-13.0
20-30	7.5	0.0	0.1	8.3	-27	11.2	-0.1	-1.3	-0.1	-1.1
30-40	1.1	0.0	0.0	0.9	-4	-0.1	0.2	10.5	0.0	7.8
40-50	1.1	0.0	0.0	0.7	-5	-0.1	0.2	13.8	0.0	12.5
50-75	0.2	0.0	0.0	0.1	-1	0.0	0.5	31.2	0.0	16.3
75-100	0.1	0.0	0.0	0.0	0	0.0	0.3	20.7	0.0	19.1
100-200	0.0	0.0	0.0	0.0	0	0.0	0.3	21.4	0.0	22.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	8.7	0.0	22.7
500-1,000	1.1	0.0	0.0	0.0	-5	0.0	0.1	3.5	0.0	23.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	7.7	0.0	27.8
All	16.8	0.0	0.2	100.0	-61	-1.5	0.0	100.0	-0.2	10.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010 ¹

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	3,099	13.0	6,866	-1,321	8,187	-19.2	2.4	3.2	-4.3
10-20	5,220	22.0	15,424	-1,901	17,326	-12.3	9.0	11.3	-10.4
20-30	4,519	19.0	25,284	-238	25,522	-0.9	12.8	14.4	-1.1
30-40	3,634	15.3	35,054	2,740	32,314	7.8	14.2	14.7	10.4
40-50	2,292	9.6	45,331	5,668	39,663	12.5	11.6	11.4	13.6
50-75	2,913	12.3	62,050	10,115	51,935	16.3	20.2	18.9	30.8
75-100	1,183	5.0	86,451	16,473	69,978	19.1	11.4	10.4	20.3
100-200	683	2.9	131,866	29,573	102,293	22.4	10.1	8.7	21.1
200-500	123	0.5	292,662	66,443	226,219	22.7	4.0	3.5	8.5
500-1,000	21	0.1	672,994	154,549	518,445	23.0	1.6	1.4	3.5
More than 1,000	9	0.0	2,883,601	802,005	2,081,596	27.8	2.9	2.4	7.6
All	23,770	100.0	37,673	4,030	33,643	10.7	100.0	100.0	100.0

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

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	67.8	0.0	3.1	45.9	-248	15.7	-0.1	-0.9	-3.8	-28.1
10-20	35.8	0.0	0.7	38.5	-128	4.7	-0.1	-2.1	-0.8	-18.1
20-30	10.9	0.0	0.2	11.1	-40	3.3	0.0	-0.9	-0.2	-5.0
30-40	2.5	0.0	0.0	1.8	-8	-0.4	0.0	1.1	0.0	5.0
40-50	1.5	0.0	0.0	1.1	-5	-0.1	0.0	2.2	0.0	10.1
50-75	0.4	0.0	0.0	0.5	-1	0.0	0.0	7.8	0.0	14.2
75-100	0.1	0.0	0.0	0.1	0	0.0	0.0	11.0	0.0	16.8
100-200	0.1	0.0	0.0	0.1	0	0.0	0.1	32.3	0.0	20.7
200-500	0.0	0.0	0.0	0.0	0	0.0	0.1	22.5	0.0	24.6
500-1,000	0.3	0.0	0.0	0.0	-1	0.0	0.0	8.9	0.0	25.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.1	18.0	0.0	28.4
All	11.4	0.0	0.1	100.0	-41	-0.3	0.0	100.0	-0.1	18.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	3,690	7.6	6,525	-1,582	8,108	-24.3	0.6	0.9	-0.7
10-20	5,996	12.4	15,600	-2,699	18,300	-17.3	2.2	3.1	-2.0
20-30	5,563	11.5	25,332	-1,225	26,557	-4.8	3.3	4.2	-0.9
30-40	4,833	10.0	35,234	1,757	33,477	5.0	4.0	4.6	1.1
40-50	3,844	7.9	45,427	4,590	40,836	10.1	4.1	4.5	2.2
50-75	6,876	14.2	63,634	9,059	54,575	14.2	10.2	10.7	7.8
75-100	5,941	12.2	88,048	14,758	73,289	16.8	12.2	12.4	11.0
100-200	8,597	17.7	143,922	29,816	114,106	20.7	28.8	28.0	32.2
200-500	2,442	5.0	297,068	73,165	223,903	24.6	16.9	15.6	22.4
500-1,000	393	0.8	700,113	179,119	520,994	25.6	6.4	5.9	8.8
More than 1,000	164	0.3	3,064,969	870,067	2,194,902	28.4	11.7	10.3	17.9
All	48,527	100.0	88,512	16,406	72,106	18.5	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, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$3,000 to \$0.

(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 T10-0112
Reduce Child Tax Credit Refundability Threshold to \$0
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	1.4	0.0	0.1	44.3	-5	-4.7	0.0	0.1	-0.1	1.6
10-20	0.4	0.0	0.0	22.0	-1	-0.3	0.0	0.6	0.0	1.9
20-30	0.1	0.0	0.0	5.6	0	0.0	0.0	1.3	0.0	3.5
30-40	0.5	0.0	0.0	16.8	-2	-0.1	0.0	1.4	0.0	4.3
40-50	0.1	0.0	0.0	3.1	0	0.0	0.0	1.7	0.0	5.5
50-75	0.1	0.0	0.0	5.2	0	0.0	0.0	7.4	0.0	8.7
75-100	0.1	0.0	0.0	1.9	0	0.0	0.0	8.0	0.0	12.1
100-200	0.0	0.0	0.0	1.1	0	0.0	0.0	21.7	0.0	16.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	20.4	0.0	20.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	10.7	0.0	23.0
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	26.8	0.0	27.3
All	0.3	0.0	0.0	100.0	-1	0.0	0.0	100.0	0.0	15.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	2,580	8.9	6,461	106	6,355	1.7	0.8	1.0	0.1
10-20	6,648	22.8	15,269	295	14,974	1.9	5.0	5.8	0.6
20-30	4,517	15.5	24,959	866	24,093	3.5	5.6	6.3	1.3
30-40	2,742	9.4	35,251	1,502	33,749	4.3	4.8	5.4	1.4
40-50	2,038	7.0	45,587	2,504	43,083	5.5	4.6	5.1	1.7
50-75	4,156	14.3	62,690	5,440	57,250	8.7	12.9	13.9	7.4
75-100	2,313	7.9	87,183	10,522	76,661	12.1	10.0	10.3	8.0
100-200	2,802	9.6	142,175	23,584	118,591	16.6	19.7	19.3	21.7
200-500	1,021	3.5	297,063	60,952	236,110	20.5	15.0	14.0	20.4
500-1,000	204	0.7	694,961	160,128	534,833	23.0	7.0	6.3	10.7
More than 1,000	101	0.4	2,965,312	810,122	2,155,190	27.3	14.8	12.6	26.8
All	29,160	100.0	69,393	10,465	58,928	15.1	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, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to reduce the refundability threshold of the child tax credit from \$3,000 to \$0.

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