

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

Table T10-0193
Extend Marriage Penalty Relief
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	0.4	0.0	0.0	0.0	-1	0.0	5.4
10-20	4.1	0.0	0.1	0.6	-7	-0.1	4.9
20-30	14.6	0.0	0.2	3.7	-53	-0.2	9.7
30-40	18.2	0.0	0.2	3.8	-72	-0.2	13.8
40-50	21.7	0.0	0.2	3.3	-77	-0.2	16.3
50-75	28.2	0.0	0.2	6.2	-83	-0.1	18.3
75-100	37.5	0.0	0.3	10.4	-217	-0.2	19.9
100-200	71.0	0.0	0.8	55.9	-817	-0.6	22.3
200-500	55.7	0.0	0.3	12.1	-615	-0.2	25.3
500-1,000	58.8	0.0	0.1	2.4	-690	-0.1	27.7
More than 1,000	69.7	0.0	0.0	1.5	-836	0.0	33.6
All	25.8	0.0	0.3	100.0	-191	-0.3	22.0

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

Number of AMT Taxpayers (millions). Baseline: 3.2

Proposal: 4.0

(1) Calendar year. Baseline is current law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

(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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.4	0.0	0.0	0.0	-1	-0.2	0.0	0.2	0.0	5.4
10-20	4.1	0.0	0.1	0.6	-7	-1.0	0.0	0.7	-0.1	4.9
20-30	14.6	0.0	0.2	3.7	-53	-2.1	0.0	2.0	-0.2	9.7
30-40	18.2	0.0	0.2	3.8	-72	-1.4	0.0	3.0	-0.2	13.8
40-50	21.7	0.0	0.2	3.3	-77	-1.0	0.0	3.7	-0.2	16.3
50-75	28.2	0.0	0.2	6.2	-83	-0.7	0.0	10.1	-0.1	18.3
75-100	37.5	0.0	0.3	10.4	-217	-1.2	0.0	9.9	-0.2	19.9
100-200	71.0	0.0	0.8	55.9	-817	-2.5	-0.4	24.6	-0.6	22.3
200-500	55.7	0.0	0.3	12.1	-615	-0.8	0.1	16.8	-0.2	25.3
500-1,000	58.8	0.0	0.1	2.4	-690	-0.4	0.1	7.8	-0.1	27.7
More than 1,000	69.7	0.0	0.0	1.5	-836	-0.1	0.2	21.1	0.0	33.6
All	25.8	0.0	0.3	100.0	-191	-1.1	0.0	100.0	-0.3	22.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	16,958	10.8	5,723	309	5,414	5.4	0.8	1.0	0.2
10-20	24,305	15.5	15,533	763	14,771	4.9	3.2	3.9	0.7
20-30	21,133	13.4	25,808	2,565	23,243	9.9	4.6	5.3	2.0
30-40	16,074	10.2	36,190	5,062	31,128	14.0	4.9	5.4	3.1
40-50	12,909	8.2	46,615	7,655	38,960	16.4	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,782	52,317	18.4	12.1	12.8	10.0
75-100	14,431	9.2	90,195	18,206	71,989	20.2	10.9	11.2	9.9
100-200	20,606	13.1	141,257	32,311	108,946	22.9	24.3	24.1	25.0
200-500	5,930	3.8	296,062	75,395	220,667	25.5	14.7	14.0	16.8
500-1,000	1,048	0.7	704,969	195,729	509,241	27.8	6.2	5.7	7.7
More than 1,000	531	0.3	3,114,004	1,048,207	2,065,798	33.7	13.8	11.8	20.9
All	157,348	100.0	76,169	16,946	59,223	22.3	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 3.2

Proposal: 4.0

(1) Calendar year. Baseline is current law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

(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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.9	0.0	8.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.8	0.0	13.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.2	0.0	17.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	8.3	0.0	19.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	18.4	0.0	22.1
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.8	0.0	24.4
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	17.9	0.0	25.6
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	27.8
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	4.5	0.0	31.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	12.2	0.0	36.6
All	0.0	0.0	0.0	0.0	0	0.0	0.0	100.0	0.0	22.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	12,161	17.6	5,710	484	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,301	14,083	8.5	7.6	8.9	2.9
20-30	11,204	16.3	25,667	3,460	22,208	13.5	9.5	10.5	5.8
30-40	7,555	11.0	36,120	6,356	29,764	17.6	9.0	9.5	7.2
40-50	6,018	8.7	46,555	9,204	37,351	19.8	9.3	9.5	8.3
50-75	8,766	12.7	63,234	13,948	49,286	22.1	18.3	18.3	18.4
75-100	3,599	5.2	89,193	21,755	67,439	24.4	10.6	10.3	11.8
100-200	3,384	4.9	137,406	35,105	102,300	25.6	15.4	14.7	17.9
200-500	787	1.1	300,163	83,543	216,620	27.8	7.8	7.2	9.9
500-1,000	138	0.2	697,814	217,242	480,571	31.1	3.2	2.8	4.5
More than 1,000	75	0.1	2,972,435	1,086,595	1,885,840	36.6	7.3	6.0	12.2
All	68,932	100.0	43,878	9,639	34,238	22.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

(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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 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	2.6	0.0	0.1	0.0	-5	-2.0	0.0	0.0	-0.1	5.2
10-20	19.0	0.0	0.2	0.5	-38	-6.9	0.0	0.1	-0.2	3.2
20-30	57.9	0.0	0.9	3.7	-222	-13.0	-0.1	0.4	-0.9	5.8
30-40	60.9	0.0	0.8	3.8	-255	-7.4	-0.1	0.8	-0.7	8.8
40-50	62.5	0.0	0.5	3.1	-223	-4.0	0.0	1.2	-0.5	11.4
50-75	60.7	0.0	0.3	5.5	-164	-1.7	0.0	5.4	-0.3	14.9
75-100	56.3	0.0	0.4	10.1	-325	-2.0	0.0	8.5	-0.4	18.0
100-200	89.8	0.0	0.9	57.0	-1,036	-3.3	-0.5	28.2	-0.7	21.6
200-500	66.3	0.0	0.3	12.3	-735	-1.0	0.1	20.5	-0.3	24.8
500-1,000	69.6	0.0	0.2	2.4	-820	-0.4	0.1	9.5	-0.1	27.1
More than 1,000	83.2	0.0	0.1	1.5	-1,008	-0.1	0.4	25.1	0.0	33.1
All	63.3	0.0	0.5	100.0	-480	-1.6	0.0	100.0	-0.4	22.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,172	3.5	4,766	251	4,516	5.3	0.1	0.2	0.0
10-20	4,097	6.7	16,031	546	15,484	3.4	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,716	24,244	6.6	1.6	2.0	0.5
30-40	4,391	7.2	36,302	3,444	32,858	9.5	2.1	2.4	0.8
40-50	4,095	6.7	46,760	5,536	41,224	11.8	2.5	2.8	1.3
50-75	9,883	16.1	65,241	9,865	55,376	15.1	8.3	9.2	5.4
75-100	9,149	14.9	90,792	16,662	74,130	18.4	10.7	11.4	8.5
100-200	16,193	26.4	142,545	31,786	110,759	22.3	29.9	30.2	28.7
200-500	4,941	8.1	295,420	74,082	221,338	25.1	18.9	18.4	20.4
500-1,000	876	1.4	706,519	192,531	513,987	27.3	8.0	7.6	9.4
More than 1,000	435	0.7	3,075,014	1,019,314	2,055,700	33.2	17.3	15.1	24.7
All	61,357	100.0	126,020	29,244	96,776	23.2	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

(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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.4	0.0	-4.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.7	0.0	4.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	11.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	11.4	0.0	15.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	26.5	0.0	18.2
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	16.8	0.0	20.8
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	17.6	0.0	23.1
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	7.1	0.0	24.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	26.1
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	0.0	7.2	0.0	34.0
All	0.0	0.0	0.0	0.0	0	0.0	0.0	100.0	0.0	15.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,483	10.1	6,647	-514	7,161	-7.7	1.6	2.0	-0.8
10-20	5,029	20.5	15,579	-745	16,325	-4.8	7.6	9.4	-2.4
20-30	4,757	19.4	25,971	1,180	24,791	4.5	12.1	13.5	3.7
30-40	3,767	15.4	36,157	4,158	31,999	11.5	13.3	13.8	10.2
40-50	2,449	10.0	46,569	7,126	39,444	15.3	11.1	11.1	11.4
50-75	3,559	14.5	63,082	11,448	51,634	18.2	21.9	21.1	26.5
75-100	1,389	5.7	89,214	18,575	70,639	20.8	12.1	11.3	16.8
100-200	877	3.6	132,993	30,738	102,256	23.1	11.4	10.3	17.6
200-500	150	0.6	294,130	72,554	221,576	24.7	4.3	3.8	7.1
500-1,000	24	0.1	686,382	179,209	507,172	26.1	1.6	1.4	2.8
More than 1,000	11	0.0	2,985,055	1,015,138	1,969,917	34.0	3.2	2.5	7.2
All	24,547	100.0	41,760	6,253	35,507	15.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

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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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.4	0.0	0.0	0.0	-2	0.3	0.0	-0.2	0.0	-11.3
10-20	5.7	0.0	0.1	0.6	-15	1.2	0.0	-0.7	-0.1	-8.3
20-30	24.0	0.0	0.6	5.6	-142	-19.2	-0.1	0.3	-0.6	2.3
30-40	30.0	0.0	0.6	6.0	-179	-4.7	-0.1	1.8	-0.5	10.2
40-50	36.6	0.0	0.4	4.4	-166	-2.4	0.0	2.5	-0.4	14.3
50-75	35.0	0.0	0.2	5.2	-103	-0.9	0.0	7.9	-0.2	17.1
75-100	36.4	0.0	0.2	7.0	-174	-1.0	0.0	9.9	-0.2	19.2
100-200	79.7	0.0	0.8	56.5	-881	-2.8	-0.4	28.2	-0.6	21.9
200-500	54.5	0.0	0.3	10.8	-569	-0.8	0.1	20.0	-0.2	25.4
500-1,000	69.7	0.0	0.2	2.5	-810	-0.4	0.1	8.7	-0.1	28.8
More than 1,000	84.0	0.0	0.1	1.4	-1,005	-0.1	0.3	21.5	0.0	34.5
All	38.1	0.0	0.4	100.0	-296	-1.4	0.0	100.0	-0.3	21.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,968	6.0	6,252	-706	6,958	-11.3	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,291	17,060	-8.2	1.9	2.6	-0.7
20-30	5,683	11.6	25,918	741	25,177	2.9	3.1	3.9	0.4
30-40	4,891	10.0	36,161	3,852	32,309	10.7	3.8	4.3	1.8
40-50	3,849	7.8	46,701	6,821	39,879	14.6	3.8	4.2	2.5
50-75	7,425	15.1	64,368	11,078	53,290	17.2	10.2	10.8	7.9
75-100	5,841	11.9	90,740	17,612	73,128	19.4	11.3	11.7	9.9
100-200	9,319	19.0	142,137	32,002	110,136	22.5	28.2	28.1	28.6
200-500	2,750	5.6	293,742	75,060	218,682	25.6	17.2	16.5	19.8
500-1,000	441	0.9	705,334	203,754	501,580	28.9	6.6	6.1	8.6
More than 1,000	206	0.4	3,105,769	1,071,722	2,034,047	34.5	13.7	11.5	21.2
All	49,155	100.0	95,419	21,192	74,227	22.2	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 law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

(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 T10-0193
Extend Marriage Penalty Relief
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
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	0.2	0.0	0.0	0.0	0	-0.1	0.0	0.1	0.0	3.2
10-20	1.4	0.0	0.0	0.2	-2	-0.4	0.0	0.6	0.0	2.6
20-30	13.5	0.0	0.1	2.8	-27	-2.3	0.0	1.4	-0.1	4.6
30-40	18.0	0.0	0.1	2.3	-37	-1.7	0.0	1.5	-0.1	6.1
40-50	18.9	0.0	0.1	1.9	-42	-1.2	0.0	1.8	-0.1	7.6
50-75	38.9	0.0	0.2	9.2	-101	-1.4	0.0	7.0	-0.2	10.9
75-100	47.7	0.0	0.3	13.0	-252	-1.9	-0.1	7.3	-0.3	14.3
100-200	65.5	0.0	0.7	49.4	-805	-2.9	-0.3	18.6	-0.6	19.3
200-500	59.0	0.0	0.3	16.5	-710	-0.9	0.0	19.2	-0.2	24.7
500-1,000	45.8	0.0	0.1	2.8	-549	-0.3	0.1	10.8	-0.1	27.3
More than 1,000	57.5	0.0	0.0	1.9	-694	-0.1	0.3	31.7	0.0	34.2
All	24.4	0.0	0.3	100.0	-159	-1.1	0.0	100.0	-0.2	19.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	Percent of Total
Less than 10	2,305	7.6	6,366	201	6,166	3.2	0.6	0.8	0.1
10-20	6,471	21.2	15,655	407	15,247	2.6	4.4	5.3	0.6
20-30	5,084	16.7	25,560	1,198	24,362	4.7	5.6	6.6	1.4
30-40	2,999	9.8	36,054	2,229	33,826	6.2	4.7	5.4	1.5
40-50	2,259	7.4	46,537	3,598	42,939	7.7	4.5	5.2	1.8
50-75	4,405	14.4	64,489	7,099	57,391	11.0	12.3	13.5	7.0
75-100	2,504	8.2	89,136	13,030	76,105	14.6	9.7	10.2	7.3
100-200	2,986	9.8	141,589	28,188	113,402	19.9	18.3	18.1	18.9
200-500	1,128	3.7	304,121	75,664	228,458	24.9	14.8	13.8	19.2
500-1,000	245	0.8	709,954	194,124	515,830	27.3	7.5	6.8	10.7
More than 1,000	132	0.4	3,095,895	1,057,939	2,037,956	34.2	17.7	14.4	31.4
All	30,543	100.0	75,737	14,571	61,166	19.2	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 law plus an AMT patch and extension of the 10, 25, and 28 percent tax rates. Proposal would increase the endpoint of the 15-percent bracket and the size of the standard deduction for married couples to twice the value of single filers; and would extend the \$3,000 increase in the earned income tax credit plateau for married couples, indexed for inflation after 2008.

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(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.