

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

Table T10-0201
Extend 2009 Estate Tax Law
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	0.0	0.0	0.0	0.1	-1	0.0	5.3
10-20	0.0	0.0	0.0	0.5	-4	0.0	4.5
20-30	0.0	0.0	0.0	1.3	-10	0.0	8.8
30-40	0.0	0.0	0.0	0.6	-7	0.0	12.9
40-50	0.0	0.0	0.2	5.5	-74	-0.2	15.5
50-75	0.0	0.0	0.2	10.0	-77	-0.1	17.7
75-100	0.1	0.0	0.2	10.5	-126	-0.1	19.4
100-200	0.1	0.0	0.2	26.7	-225	-0.2	21.8
200-500	0.2	0.0	0.4	26.6	-780	-0.3	24.6
500-1,000	0.3	0.0	0.3	10.2	-1,699	-0.2	27.0
More than 1,000	0.5	0.0	0.1	7.6	-2,496	-0.1	33.0
All	0.0	0.0	0.2	100.0	-110	-0.1	21.4

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

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

(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 T10-0201
Extend 2009 Estate Tax Law
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	0.0	0.0	0.0	0.1	-1	-0.3	0.0	0.2	0.0	5.3
10-20	0.0	0.0	0.0	0.5	-4	-0.5	0.0	0.7	0.0	4.5
20-30	0.0	0.0	0.0	1.3	-10	-0.5	0.0	1.9	0.0	8.8
30-40	0.0	0.0	0.0	0.6	-7	-0.1	0.0	2.9	0.0	12.9
40-50	0.0	0.0	0.2	5.5	-74	-1.0	0.0	3.6	-0.2	15.5
50-75	0.0	0.0	0.2	10.0	-77	-0.7	0.0	10.0	-0.1	17.7
75-100	0.1	0.0	0.2	10.5	-126	-0.7	0.0	9.8	-0.1	19.4
100-200	0.1	0.0	0.2	26.7	-225	-0.7	0.0	24.8	-0.2	21.8
200-500	0.2	0.0	0.4	26.6	-780	-1.1	-0.1	16.9	-0.3	24.6
500-1,000	0.3	0.0	0.3	10.2	-1,699	-0.9	0.0	7.8	-0.2	27.0
More than 1,000	0.5	0.0	0.1	7.6	-2,496	-0.2	0.1	21.3	-0.1	33.0
All	0.0	0.0	0.2	100.0	-110	-0.7	0.0	100.0	-0.1	21.4

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	305	5,418	5.3	0.8	1.0	0.2
10-20	24,305	15.5	15,533	708	14,825	4.6	3.2	3.8	0.7
20-30	21,133	13.4	25,808	2,275	23,533	8.8	4.6	5.3	1.9
30-40	16,074	10.2	36,190	4,683	31,506	12.9	4.9	5.4	2.9
40-50	12,909	8.2	46,615	7,304	39,311	15.7	5.0	5.4	3.7
50-75	22,702	14.4	64,099	11,396	52,703	17.8	12.1	12.7	10.0
75-100	14,431	9.2	90,195	17,592	72,603	19.5	10.9	11.1	9.9
100-200	20,606	13.1	141,257	30,997	110,260	21.9	24.3	24.2	24.8
200-500	5,930	3.8	296,062	73,572	222,490	24.9	14.7	14.0	16.9
500-1,000	1,048	0.7	704,969	191,771	513,198	27.2	6.2	5.7	7.8
More than 1,000	531	0.3	3,114,004	1,028,728	2,085,276	33.0	13.8	11.8	21.2
All	157,348	100.0	76,169	16,385	59,783	21.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 4.3

Proposal: 4.3

(1). Calendar year. Baseline is current law plus an AMT patch; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

(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 T10-0201
Extend 2009 Estate Tax Law
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	0.1	-1	-0.2	0.0	0.9	0.0	8.5
10-20	0.0	0.0	0.0	0.5	-5	-0.4	0.1	3.0	0.0	8.4
20-30	0.0	0.0	0.1	1.2	-15	-0.5	0.1	6.0	-0.1	13.3
30-40	0.0	0.0	0.0	0.5	-9	-0.1	0.2	7.4	0.0	17.4
40-50	0.1	0.0	0.4	6.3	-153	-1.7	0.1	8.4	-0.3	19.3
50-75	0.1	0.0	0.4	11.4	-190	-1.4	0.2	18.7	-0.3	21.6
75-100	0.2	0.0	0.7	11.6	-473	-2.2	0.0	11.9	-0.5	23.7
100-200	0.4	0.0	1.2	29.3	-1,271	-3.7	-0.3	17.6	-0.9	24.2
200-500	1.0	0.0	2.2	25.8	-4,810	-5.9	-0.4	9.4	-1.6	25.6
500-1,000	1.2	0.0	1.9	8.8	-9,328	-4.4	-0.1	4.4	-1.3	29.1
More than 1,000	1.6	0.0	0.5	4.5	-8,793	-0.8	0.2	12.3	-0.3	35.5
All	0.1	0.0	0.6	100.0	-213	-2.2	0.0	100.0	-0.5	21.2

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	483	5,227	8.5	2.3	2.7	0.9
10-20	14,889	21.6	15,384	1,291	14,093	8.4	7.6	8.9	2.9
20-30	11,204	16.3	25,667	3,420	22,247	13.3	9.5	10.5	5.8
30-40	7,555	11.0	36,120	6,309	29,810	17.5	9.0	9.5	7.3
40-50	6,018	8.7	46,555	9,146	37,409	19.6	9.3	9.5	8.4
50-75	8,766	12.7	63,234	13,851	49,383	21.9	18.3	18.3	18.5
75-100	3,599	5.2	89,193	21,590	67,604	24.2	10.6	10.3	11.9
100-200	3,384	4.9	137,406	34,564	102,842	25.2	15.4	14.7	17.8
200-500	787	1.1	300,163	81,501	218,661	27.2	7.8	7.3	9.8
500-1,000	138	0.2	697,814	212,423	485,390	30.4	3.2	2.8	4.5
More than 1,000	75	0.1	2,972,435	1,064,879	1,907,556	35.8	7.3	6.0	12.1
All	68,932	100.0	43,878	9,517	34,361	21.7	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; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

(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 T10-0201
Extend 2009 Estate Tax Law
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	0.0	0.0	0.0	0.2	-2	-0.8	0.0	0.0	0.0	4.8
10-20	0.0	0.0	0.0	0.6	-4	-0.8	0.0	0.1	0.0	2.7
20-30	0.0	0.0	0.0	1.9	-9	-0.8	0.0	0.3	0.0	4.5
30-40	0.0	0.0	0.0	1.6	-9	-0.3	0.0	0.7	0.0	7.6
40-50	0.0	0.0	0.0	1.0	-6	-0.1	0.0	1.2	0.0	10.4
50-75	0.0	0.0	0.0	2.1	-5	-0.1	0.0	5.3	0.0	14.2
75-100	0.0	0.0	0.0	3.4	-9	-0.1	0.0	8.4	0.0	17.5
100-200	0.0	0.0	0.0	11.0	-16	-0.1	0.0	28.4	0.0	21.2
200-500	0.1	0.0	0.1	31.1	-151	-0.2	0.0	20.7	-0.1	24.4
500-1,000	0.2	0.0	0.1	19.8	-542	-0.3	0.0	9.6	-0.1	26.6
More than 1,000	0.3	0.0	0.1	26.4	-1,455	-0.2	0.0	25.2	-0.1	32.5
All	0.0	0.0	0.0	100.0	-39	-0.1	0.0	100.0	0.0	22.3

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	228	4,538	4.8	0.1	0.2	0.0
10-20	4,097	6.7	16,031	441	15,590	2.8	0.9	1.1	0.1
20-30	4,842	7.9	25,959	1,186	24,773	4.6	1.6	2.0	0.3
30-40	4,391	7.2	36,302	2,752	33,550	7.6	2.1	2.5	0.7
40-50	4,095	6.7	46,760	4,890	41,870	10.5	2.5	2.9	1.2
50-75	9,883	16.1	65,241	9,275	55,966	14.2	8.3	9.2	5.3
75-100	9,149	14.9	90,792	15,852	74,940	17.5	10.7	11.4	8.4
100-200	16,193	26.4	142,545	30,250	112,295	21.2	29.9	30.3	28.4
200-500	4,941	8.1	295,420	72,284	223,137	24.5	18.9	18.4	20.7
500-1,000	876	1.4	706,519	188,670	517,849	26.7	8.0	7.6	9.6
More than 1,000	435	0.7	3,075,014	1,000,289	2,074,725	32.5	17.3	15.0	25.2
All	61,357	100.0	126,020	28,144	97,876	22.3	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; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

(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 T10-0201
Extend 2009 Estate Tax Law
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	0.1	0	0.0	0.0	-0.9	0.0	-7.8
10-20	0.0	0.0	0.0	0.4	0	0.0	0.0	-3.1	0.0	-5.7
20-30	0.0	0.0	0.0	0.3	0	0.0	0.0	1.8	0.0	2.1
30-40	0.0	0.0	0.0	1.7	-1	0.0	0.0	9.2	0.0	9.6
40-50	0.0	0.0	0.0	2.3	-2	0.0	0.0	11.3	0.0	14.1
50-75	0.0	0.0	0.0	9.3	-7	-0.1	0.0	27.4	0.0	17.4
75-100	0.0	0.0	0.0	15.0	-29	-0.2	0.0	17.6	0.0	20.3
100-200	0.0	0.0	0.1	26.6	-81	-0.3	0.0	18.7	-0.1	22.9
200-500	0.1	0.0	0.2	28.3	-506	-0.7	0.0	7.5	-0.2	24.1
500-1,000	0.1	0.0	0.2	6.7	-748	-0.4	0.0	3.0	-0.1	25.6
More than 1,000	0.4	0.0	0.1	9.1	-2,243	-0.2	0.0	7.6	-0.1	33.6
All	0.0	0.0	0.0	100.0	-11	-0.2	0.0	100.0	0.0	13.9

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	2,483	10.1	6,647	-520	7,167	-7.8	1.6	2.0	-0.9
10-20	5,029	20.5	15,579	-890	16,470	-5.7	7.6	9.4	-3.1
20-30	4,757	19.4	25,971	539	25,432	2.1	12.1	13.7	1.8
30-40	3,767	15.4	36,157	3,468	32,689	9.6	13.3	14.0	9.2
40-50	2,449	10.0	46,569	6,564	40,006	14.1	11.1	11.1	11.3
50-75	3,559	14.5	63,082	10,964	52,118	17.4	21.9	21.0	27.3
75-100	1,389	5.7	89,214	18,114	71,100	20.3	12.1	11.2	17.6
100-200	877	3.6	132,993	30,472	102,521	22.9	11.4	10.2	18.7
200-500	150	0.6	294,130	71,327	222,803	24.3	4.3	3.8	7.5
500-1,000	24	0.1	686,382	176,621	509,761	25.7	1.6	1.4	3.0
More than 1,000	11	0.0	2,985,055	1,004,044	1,981,011	33.6	3.2	2.4	7.6
All	24,547	100.0	41,760	5,815	35,945	13.9	100.0	100.0	100.0

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

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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.

Table T10-0201
Extend 2009 Estate Tax Law
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.2	0.0	-11.6
10-20	0.0	0.0	0.0	0.1	0	0.0	0.0	-0.9	0.0	-9.4
20-30	0.0	0.0	0.0	0.3	0	0.1	0.0	-0.1	0.0	-0.8
30-40	0.0	0.0	0.0	1.2	-1	-0.1	0.0	1.4	0.0	7.6
40-50	0.0	0.0	0.0	0.9	-1	0.0	0.0	2.3	0.0	12.5
50-75	0.0	0.0	0.0	4.1	-3	0.0	0.0	7.7	0.0	15.9
75-100	0.0	0.0	0.0	11.0	-11	-0.1	0.0	9.8	0.0	18.4
100-200	0.0	0.0	0.0	14.1	-9	0.0	0.0	28.6	0.0	21.4
200-500	0.0	0.0	0.0	30.7	-66	-0.1	0.0	20.4	0.0	25.1
500-1,000	0.1	0.0	0.1	18.2	-246	-0.1	0.0	8.9	0.0	28.4
More than 1,000	0.1	0.0	0.0	18.8	-544	-0.1	0.0	22.0	0.0	34.0
All	0.0	0.0	0.0	100.0	-12	-0.1	0.0	100.0	0.0	21.1

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	-725	6,978	-11.6	0.4	0.6	-0.2
10-20	5,639	11.5	15,769	-1,488	17,257	-9.4	1.9	2.6	-0.9
20-30	5,683	11.6	25,918	-196	26,114	-0.8	3.1	4.0	-0.1
30-40	4,891	10.0	36,161	2,764	33,397	7.6	3.8	4.4	1.4
40-50	3,849	7.8	46,701	5,859	40,842	12.6	3.8	4.3	2.3
50-75	7,425	15.1	64,368	10,220	54,148	15.9	10.2	10.9	7.7
75-100	5,841	11.9	90,740	16,678	74,062	18.4	11.3	11.7	9.8
100-200	9,319	19.0	142,137	30,481	111,656	21.5	28.2	28.1	28.6
200-500	2,750	5.6	293,742	73,778	219,964	25.1	17.2	16.4	20.5
500-1,000	441	0.9	705,334	200,606	504,728	28.4	6.6	6.0	8.9
More than 1,000	206	0.4	3,105,769	1,057,374	2,048,395	34.1	13.7	11.4	22.0
All	49,155	100.0	95,419	20,186	75,234	21.2	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; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

(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 T10-0201
Extend 2009 Estate Tax Law
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	0.0	0.0	0.1	0.1	-3	-1.7	0.0	0.1	-0.1	3.1
10-20	0.0	0.0	0.1	0.5	-11	-2.8	0.0	0.6	-0.1	2.5
20-30	0.0	0.0	0.1	1.2	-34	-3.0	0.0	1.4	-0.1	4.4
30-40	0.0	0.0	0.1	0.4	-22	-1.0	0.0	1.5	-0.1	5.9
40-50	0.1	0.0	0.9	6.0	-398	-11.4	-0.2	1.7	-0.9	6.6
50-75	0.2	0.0	0.6	10.5	-356	-5.2	-0.1	6.9	-0.6	10.0
75-100	0.3	0.0	0.9	11.3	-677	-5.4	-0.2	7.2	-0.8	13.2
100-200	0.5	0.0	1.2	27.3	-1,370	-5.2	-0.3	18.2	-1.0	17.8
200-500	0.9	0.0	1.5	26.9	-3,567	-5.0	-0.3	18.8	-1.2	22.5
500-1,000	1.1	0.0	1.1	9.1	-5,567	-3.0	0.1	10.9	-0.8	25.7
More than 1,000	1.5	0.0	0.4	6.5	-7,384	-0.7	0.9	32.7	-0.2	32.9
All	0.2	0.0	0.8	100.0	-490	-3.5	0.0	100.0	-0.7	17.8

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	2,305	7.6	6,366	200	6,166	3.1	0.6	0.8	0.1
10-20	6,471	21.2	15,655	400	15,254	2.6	4.4	5.2	0.6
20-30	5,084	16.7	25,560	1,145	24,415	4.5	5.6	6.6	1.4
30-40	2,999	9.8	36,054	2,139	33,915	5.9	4.7	5.4	1.5
40-50	2,259	7.4	46,537	3,486	43,051	7.5	4.5	5.2	1.8
50-75	4,405	14.4	64,489	6,828	57,661	10.6	12.3	13.5	7.0
75-100	2,504	8.2	89,136	12,457	76,679	14.0	9.7	10.2	7.3
100-200	2,986	9.8	141,589	26,518	115,072	18.7	18.3	18.2	18.5
200-500	1,128	3.7	304,121	72,119	232,002	23.7	14.8	13.9	19.1
500-1,000	245	0.8	709,954	187,919	522,036	26.5	7.5	6.8	10.8
More than 1,000	132	0.4	3,095,895	1,026,901	2,068,994	33.2	17.7	14.5	31.8
All	30,543	100.0	75,737	13,980	61,757	18.5	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; extension of the 10, 25, and 28 percent tax rates, marriage penalty relief, child tax credit, child and dependent care credit, student loan interest deduction; 0%/15% rate on capital gains and qualified dividends except for taxpayers in the top two brackets; and repeal of Pease and PEP for taxpayers with incomes less than \$250,000 married/\$200,000 for others. Proposal would extend 2009 estate tax law (\$3.5 million effective exemption not indexed for inflation, 45 percent rate, replacing credit for state-level wealth transfer taxes with a deduction, and repeal of the 5 percent bubble).

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