

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

Table T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	2.0	0.0	0.1	0.0	-4	-0.1	5.5
10-20	47.6	0.0	1.1	1.2	-139	-1.0	4.7
20-30	77.2	0.0	2.5	3.7	-508	-2.2	9.5
30-40	88.7	0.0	2.7	4.0	-733	-2.2	13.7
40-50	92.3	0.0	2.4	3.7	-832	-2.0	15.7
50-75	97.3	0.0	2.6	9.6	-1,189	-2.1	17.3
75-100	98.8	0.0	2.9	9.1	-1,842	-2.3	19.2
100-200	99.5	0.0	3.9	25.0	-3,735	-2.9	21.9
200-500	99.5	0.0	3.8	13.7	-7,393	-2.7	25.1
500-1,000	99.5	0.0	4.2	6.6	-18,887	-3.0	27.1
More than 1,000	99.5	0.0	6.3	23.5	-122,982	-4.1	30.9
All	75.4	0.0	3.6	100.0	-1,869	-2.7	21.3

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

Number of AMT Taxpayers (millions). Baseline: 9.2

Proposal: 3.9

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	2.0	0.0	0.1	0.0	-4	-1.5	0.0	0.2	-0.1	5.5
10-20	47.6	0.0	1.1	1.2	-139	-17.3	-0.1	0.7	-1.0	4.7
20-30	77.2	0.0	2.5	3.7	-508	-18.7	-0.2	2.0	-2.2	9.5
30-40	88.7	0.0	2.7	4.0	-733	-14.1	-0.1	3.1	-2.2	13.7
40-50	92.3	0.0	2.4	3.7	-832	-11.2	0.0	3.7	-2.0	15.7
50-75	97.3	0.0	2.6	9.6	-1,189	-10.6	0.1	10.2	-2.1	17.3
75-100	98.8	0.0	2.9	9.1	-1,842	-10.5	0.1	9.8	-2.3	19.2
100-200	99.5	0.0	3.9	25.0	-3,735	-11.8	-0.2	23.6	-2.9	21.9
200-500	99.5	0.0	3.8	13.7	-7,393	-9.8	0.3	16.0	-2.7	25.1
500-1,000	99.5	0.0	4.2	6.6	-18,887	-9.8	0.1	7.7	-3.0	27.1
More than 1,000	99.5	0.0	6.3	23.5	-122,982	-11.6	-0.1	22.7	-4.1	30.9
All	75.4	0.0	3.6	100.0	-1,869	-11.3	0.0	100.0	-2.7	21.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	15,733	10.8	5,159	287	4,872	5.6	0.8	1.0	0.2
10-20	22,956	15.7	14,086	807	13,279	5.7	3.2	4.0	0.8
20-30	19,609	13.4	23,299	2,716	20,583	11.7	4.5	5.3	2.2
30-40	14,837	10.2	32,746	5,214	27,532	15.9	4.8	5.3	3.2
40-50	11,952	8.2	42,131	7,454	34,677	17.7	5.0	5.4	3.7
50-75	21,960	15.1	57,816	11,188	46,628	19.4	12.6	13.4	10.2
75-100	13,478	9.2	81,263	17,469	63,793	21.5	10.9	11.3	9.7
100-200	18,213	12.5	127,087	31,562	95,525	24.8	23.0	22.8	23.8
200-500	5,057	3.5	270,842	75,330	195,512	27.8	13.6	12.9	15.8
500-1,000	951	0.7	639,162	192,155	447,007	30.1	6.0	5.6	7.6
More than 1,000	522	0.4	3,023,804	1,057,475	1,966,329	35.0	15.7	13.4	22.8
All	145,901	100.0	68,957	16,564	52,393	24.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 9.2

Proposal: 3.9

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	1.7	0.0	0.0	0.0	-1	-0.2	0.1	0.9	0.0	8.8
10-20	52.0	0.0	1.0	3.4	-124	-9.0	0.0	3.2	-0.9	9.0
20-30	74.6	0.0	1.6	6.6	-321	-9.0	0.0	6.2	-1.4	14.1
30-40	92.2	0.0	1.6	6.1	-430	-6.8	0.1	7.7	-1.3	18.0
40-50	96.9	0.0	1.5	5.6	-499	-5.8	0.2	8.5	-1.2	19.3
50-75	98.4	0.0	2.2	14.8	-954	-7.2	0.3	17.8	-1.7	21.6
75-100	98.4	0.0	2.7	9.7	-1,627	-7.7	0.1	10.9	-2.0	24.1
100-200	98.7	0.0	3.5	17.6	-3,144	-9.2	-0.1	16.1	-2.5	24.7
200-500	99.4	0.0	4.7	12.6	-8,812	-10.4	-0.2	10.1	-3.2	28.0
500-1,000	99.4	0.0	5.2	6.0	-21,886	-10.2	-0.1	4.9	-3.4	30.2
More than 1,000	99.3	0.0	6.7	17.7	-121,940	-10.7	-0.3	13.7	-4.1	34.5
All	65.8	0.0	2.7	100.0	-800	-8.5	0.0	100.0	-2.0	21.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	11,310	17.8	5,073	448	4,625	8.8	2.3	2.7	0.9
10-20	13,957	21.9	13,946	1,374	12,571	9.9	7.7	9.1	3.2
20-30	10,488	16.5	23,179	3,581	19,599	15.5	9.6	10.7	6.3
30-40	7,164	11.3	32,776	6,312	26,463	19.3	9.3	9.9	7.6
40-50	5,691	8.9	42,160	8,637	33,523	20.5	9.5	9.9	8.2
50-75	7,927	12.4	56,908	13,230	43,678	23.3	17.9	18.0	17.5
75-100	3,046	4.8	81,070	21,136	59,934	26.1	9.8	9.5	10.8
100-200	2,850	4.5	124,781	34,008	90,773	27.3	14.1	13.5	16.2
200-500	727	1.1	272,423	85,033	187,390	31.2	7.9	7.1	10.3
500-1,000	139	0.2	639,212	215,113	424,099	33.7	3.5	3.1	5.0
More than 1,000	74	0.1	2,948,304	1,138,757	1,809,547	38.6	8.6	7.0	14.1
All	63,706	100.0	39,573	9,401	30,172	23.8	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	4.1	0.0	0.5	0.0	-22	-8.6	0.0	0.0	-0.5	5.1
10-20	34.5	0.0	1.1	0.3	-153	-30.5	0.0	0.1	-1.1	2.4
20-30	70.5	0.0	3.1	1.5	-658	-34.9	-0.1	0.4	-2.8	5.2
30-40	76.2	0.0	3.5	2.1	-1,018	-26.8	-0.2	0.8	-3.1	8.5
40-50	82.6	0.0	3.2	2.2	-1,155	-19.8	-0.1	1.2	-2.7	11.1
50-75	95.9	0.0	2.7	7.2	-1,333	-14.0	-0.1	6.0	-2.3	14.0
75-100	99.0	0.0	2.9	8.9	-1,913	-11.9	0.0	9.0	-2.4	17.4
100-200	99.6	0.0	4.1	29.0	-3,929	-12.6	-0.2	27.4	-3.1	21.3
200-500	99.6	0.0	3.7	15.3	-7,213	-9.8	0.5	19.2	-2.7	24.6
500-1,000	99.6	0.0	4.1	7.3	-18,367	-9.8	0.2	9.2	-2.9	26.5
More than 1,000	99.6	0.0	6.2	26.3	-120,755	-11.8	0.1	26.7	-4.1	30.3
All	86.2	0.0	4.0	100.0	-3,412	-12.0	0.0	100.0	-3.0	22.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	1,884	3.3	4,618	257	4,361	5.6	0.1	0.2	0.0
10-20	3,786	6.6	14,605	502	14,103	3.4	0.8	1.1	0.1
20-30	4,367	7.6	23,457	1,888	21,569	8.1	1.6	1.9	0.5
30-40	3,964	6.9	32,903	3,797	29,106	11.5	2.0	2.4	0.9
40-50	3,785	6.6	42,192	5,838	36,354	13.8	2.4	2.8	1.4
50-75	10,528	18.3	58,855	9,540	49,315	16.2	9.5	10.6	6.1
75-100	9,115	15.8	81,527	16,126	65,401	19.8	11.3	12.1	9.0
100-200	14,506	25.2	127,926	31,151	96,775	24.4	28.3	28.6	27.6
200-500	4,158	7.2	270,389	73,672	196,717	27.3	17.2	16.6	18.7
500-1,000	782	1.4	639,426	187,904	451,522	29.4	7.6	7.2	9.0
More than 1,000	427	0.7	2,974,226	1,021,427	1,952,799	34.3	19.4	17.0	26.6
All	57,534	100.0	113,899	28,466	85,433	25.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	0.6	0.0	0.1	0.1	-5	1.1	-0.2	-1.1	-0.1	-8.1
10-20	42.7	0.0	1.1	4.1	-164	24.3	-1.2	-3.8	-1.2	-5.9
20-30	88.7	0.0	3.6	17.8	-798	-59.4	-2.4	2.2	-3.4	2.3
30-40	95.0	0.0	3.8	17.7	-1,060	-24.5	-1.2	9.9	-3.3	10.0
40-50	97.0	0.0	3.2	12.3	-1,119	-16.1	-0.1	11.7	-2.7	13.9
50-75	99.1	0.0	2.7	18.3	-1,222	-11.0	1.4	27.0	-2.2	17.5
75-100	98.8	0.0	2.9	10.1	-1,809	-10.1	1.0	16.4	-2.3	20.0
100-200	99.8	0.0	2.5	8.2	-2,284	-7.7	1.5	17.9	-1.9	22.7
200-500	99.1	0.0	2.5	3.3	-5,184	-7.2	0.7	7.6	-1.9	24.2
500-1,000	99.3	0.0	4.1	1.7	-17,775	-9.5	0.2	3.0	-2.9	27.2
More than 1,000	99.9	0.0	6.1	6.4	-116,848	-11.5	0.4	9.0	-4.0	30.9
All	73.0	0.0	2.9	100.0	-893	-15.4	0.0	100.0	-2.5	13.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	2,372	10.7	5,979	-479	6,458	-8.0	1.8	2.3	-0.9
10-20	4,911	22.2	14,080	-673	14,753	-4.8	8.6	10.7	-2.6
20-30	4,408	19.9	23,414	1,343	22,071	5.7	12.9	14.4	4.6
30-40	3,305	14.9	32,452	4,319	28,133	13.3	13.4	13.8	11.1
40-50	2,170	9.8	42,021	6,953	35,068	16.6	11.4	11.3	11.8
50-75	2,959	13.4	56,672	11,123	45,548	19.6	20.9	20.0	25.7
75-100	1,108	5.0	80,000	17,839	62,161	22.3	11.0	10.2	15.4
100-200	710	3.2	120,181	29,546	90,635	24.6	10.6	9.5	16.4
200-500	124	0.6	275,892	72,008	203,884	26.1	4.3	3.7	7.0
500-1,000	19	0.1	621,431	186,964	434,467	30.1	1.5	1.3	2.8
More than 1,000	11	0.1	2,920,402	1,018,539	1,901,863	34.9	4.0	3.1	8.6
All	22,139	100.0	36,286	5,789	30,497	16.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	1.3	0.0	0.2	0.0	-15	2.3	0.0	-0.2	-0.3	-11.8
10-20	48.6	0.0	1.5	1.0	-229	20.9	-0.3	-0.9	-1.6	-9.3
20-30	91.2	0.0	4.5	4.3	-1,010	-99.4	-0.6	0.0	-4.3	0.0
30-40	97.2	0.0	4.8	4.7	-1,371	-34.0	-0.4	1.4	-4.2	8.2
40-50	97.4	0.0	4.2	4.2	-1,480	-22.0	-0.3	2.3	-3.5	12.5
50-75	99.0	0.0	3.5	9.3	-1,671	-15.4	-0.2	7.9	-2.9	15.8
75-100	99.6	0.0	3.5	9.7	-2,243	-13.2	0.0	9.9	-2.8	18.1
100-200	99.9	0.0	4.3	27.7	-4,136	-13.3	0.1	28.1	-3.2	21.2
200-500	99.8	0.0	3.6	12.7	-6,888	-9.3	0.9	19.2	-2.6	25.1
500-1,000	99.5	0.0	4.3	6.1	-18,917	-9.8	0.4	8.7	-3.0	27.5
More than 1,000	99.8	0.0	6.4	20.2	-126,130	-11.7	0.5	23.5	-4.1	31.1
All	85.7	0.0	4.2	100.0	-2,765	-13.4	0.0	100.0	-3.2	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	2,977	6.3	5,683	-655	6,338	-11.5	0.4	0.6	-0.2
10-20	5,730	12.1	14,323	-1,100	15,423	-7.7	2.0	2.8	-0.6
20-30	5,542	11.7	23,517	1,017	22,500	4.3	3.2	4.0	0.6
30-40	4,527	9.5	32,656	4,031	28,624	12.4	3.6	4.2	1.9
40-50	3,745	7.9	42,088	6,719	35,369	16.0	3.9	4.3	2.6
50-75	7,329	15.4	58,091	10,851	47,240	18.7	10.4	11.1	8.1
75-100	5,688	12.0	81,438	17,012	64,425	20.9	11.3	11.8	9.9
100-200	8,814	18.5	127,519	31,153	96,365	24.4	27.5	27.3	28.1
200-500	2,425	5.1	267,185	73,908	193,277	27.7	15.8	15.1	18.3
500-1,000	421	0.9	634,424	193,298	441,126	30.5	6.5	6.0	8.3
More than 1,000	210	0.4	3,051,402	1,075,641	1,975,761	35.3	15.7	13.3	23.1
All	47,531	100.0	86,141	20,598	65,543	23.9	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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 T10-0223
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Level, 2006¹
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	0.5	0.0	0.1	0.0	-3	-1.2	0.0	0.1	-0.1	4.3
10-20	15.9	0.0	0.3	0.4	-36	-8.1	0.0	0.7	-0.3	2.9
20-30	35.8	0.0	0.7	1.4	-155	-12.1	0.0	1.4	-0.7	4.9
30-40	55.4	0.0	1.2	1.8	-350	-14.4	0.0	1.5	-1.1	6.4
40-50	67.7	0.0	1.3	2.0	-483	-13.9	0.0	1.8	-1.1	7.1
50-75	91.9	0.0	2.1	10.5	-1,067	-15.8	-0.3	7.9	-1.8	9.8
75-100	96.8	0.0	2.3	7.2	-1,564	-13.0	-0.1	6.8	-1.9	13.0
100-200	98.5	0.0	3.9	17.6	-3,856	-14.0	-0.3	15.3	-3.0	18.7
200-500	98.6	0.0	4.8	17.7	-9,602	-12.2	0.0	17.9	-3.5	24.8
500-1,000	99.5	0.0	4.7	9.3	-20,769	-10.1	0.3	11.6	-3.2	28.7
More than 1,000	99.6	0.0	6.5	32.0	-122,427	-11.4	0.4	35.1	-4.1	32.2
All	56.2	0.0	3.3	100.0	-1,794	-12.3	0.0	100.0	-2.6	18.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2006¹

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	1,931	7.2	5,584	242	5,342	4.3	0.6	0.7	0.1
10-20	5,760	21.4	14,189	442	13,747	3.1	4.4	5.4	0.7
20-30	4,218	15.7	23,029	1,285	21,745	5.6	5.2	6.3	1.4
30-40	2,518	9.4	32,709	2,433	30,277	7.4	4.4	5.2	1.6
40-50	2,037	7.6	42,234	3,485	38,749	8.3	4.6	5.4	1.8
50-75	4,759	17.7	58,075	6,743	51,332	11.6	14.9	16.7	8.2
75-100	2,232	8.3	80,618	12,015	68,603	14.9	9.7	10.5	6.8
100-200	2,205	8.2	127,277	27,644	99,633	21.7	15.1	15.0	15.6
200-500	889	3.3	278,680	78,689	199,991	28.2	13.4	12.2	17.9
500-1,000	215	0.8	645,506	205,931	439,575	31.9	7.5	6.5	11.3
More than 1,000	126	0.5	2,968,334	1,077,570	1,890,764	36.3	20.2	16.3	34.7
All	26,908	100.0	68,923	14,565	54,358	21.1	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 excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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.