

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

**Table T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	1.2	0.0	0.1	0.0	-5	-0.1	4.4
<b>10-20</b>	45.2	0.0	1.0	1.2	-140	-0.9	4.4
<b>20-30</b>	77.3	0.0	2.5	3.9	-552	-2.2	8.6
<b>30-40</b>	88.5	0.0	2.8	4.5	-831	-2.4	12.7
<b>40-50</b>	92.2	0.0	2.6	4.1	-944	-2.1	15.2
<b>50-75</b>	97.0	0.0	2.8	10.1	-1,409	-2.3	16.8
<b>75-100</b>	98.7	0.0	3.2	10.8	-2,186	-2.5	18.8
<b>100-200</b>	99.3	0.0	4.3	28.2	-4,477	-3.2	21.1
<b>200-500</b>	99.3	0.0	4.1	15.3	-8,773	-3.0	23.3
<b>500-1,000</b>	99.0	0.0	4.3	6.4	-21,143	-3.1	24.4
<b>More than 1,000</b>	99.0	0.0	6.0	15.7	-115,950	-4.1	27.0
<b>All</b>	72.8	0.0	3.6	100.0	-1,900	-2.8	19.4

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

Number of AMT Taxpayers (millions). Baseline: 15.5

Proposal: 4.0

(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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.2	0.0	0.1	0.0	-5	-2.0	0.0	0.2	-0.1	4.4
10-20	45.2	0.0	1.0	1.2	-140	-17.4	-0.1	0.8	-0.9	4.4
20-30	77.3	0.0	2.5	3.9	-552	-20.6	-0.2	2.2	-2.2	8.6
30-40	88.5	0.0	2.8	4.5	-831	-15.8	-0.1	3.5	-2.4	12.7
40-50	92.2	0.0	2.6	4.1	-944	-12.2	0.0	4.3	-2.1	15.2
50-75	97.0	0.0	2.8	10.1	-1,409	-12.0	0.1	10.8	-2.3	16.8
75-100	98.7	0.0	3.2	10.8	-2,186	-11.9	0.1	11.7	-2.5	18.8
100-200	99.3	0.0	4.3	28.2	-4,477	-13.3	-0.2	26.9	-3.2	21.1
200-500	99.3	0.0	4.1	15.3	-8,773	-11.5	0.3	17.2	-3.0	23.3
500-1,000	99.0	0.0	4.3	6.4	-21,143	-11.3	0.1	7.3	-3.1	24.4
More than 1,000	99.0	0.0	6.0	15.7	-115,950	-13.3	-0.1	15.0	-4.1	27.0
All	72.8	0.0	3.6	100.0	-1,900	-12.8	0.0	100.0	-2.8	19.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	18,691	12.3	5,781	258	5,523	4.5	1.1	1.3	0.2
10-20	24,650	16.3	14,983	803	14,180	5.4	3.6	4.4	0.9
20-30	20,270	13.4	24,690	2,681	22,009	10.9	4.9	5.6	2.4
30-40	15,408	10.2	34,732	5,254	29,478	15.1	5.3	5.7	3.6
40-50	12,353	8.2	44,661	7,710	36,952	17.3	5.4	5.8	4.2
50-75	20,535	13.6	61,775	11,773	50,002	19.1	12.5	13.0	10.7
75-100	14,202	9.4	86,078	18,376	67,702	21.4	12.0	12.2	11.6
100-200	18,105	12.0	138,753	33,713	105,041	24.3	24.7	24.0	27.1
200-500	5,002	3.3	290,117	76,411	213,706	26.3	14.3	13.5	16.9
500-1,000	866	0.6	680,751	187,313	493,438	27.5	5.8	5.4	7.2
More than 1,000	390	0.3	2,803,165	873,678	1,929,488	31.2	10.7	9.5	15.1
All	151,485	100.0	67,151	14,895	52,257	22.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 15.5 Proposal: 4.0

(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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.0	0.0	-2	-0.4	0.1	1.2	0.0	7.9
10-20	50.0	0.0	1.0	3.5	-131	-9.6	0.0	3.8	-0.9	8.4
20-30	76.4	0.0	1.8	7.2	-380	-10.3	0.0	7.1	-1.6	13.5
30-40	93.8	0.0	1.9	7.0	-540	-8.2	0.2	8.8	-1.6	17.3
40-50	97.1	0.0	1.6	5.7	-558	-6.2	0.4	9.7	-1.3	19.0
50-75	98.2	0.0	2.5	14.9	-1,152	-8.3	0.4	18.6	-1.9	21.0
75-100	98.2	0.0	2.9	11.0	-1,866	-8.8	0.2	12.9	-2.2	22.7
100-200	98.2	0.0	4.2	20.0	-4,192	-12.2	-0.4	16.3	-3.1	22.4
200-500	98.9	0.0	5.5	13.4	-11,752	-14.6	-0.5	8.9	-4.0	23.6
500-1,000	98.5	0.0	6.1	6.0	-29,216	-14.5	-0.2	4.0	-4.3	25.3
More than 1,000	98.5	0.0	6.7	11.1	-121,144	-12.7	-0.3	8.6	-4.4	30.1
All	63.0	0.0	2.8	100.0	-843	-10.1	0.0	100.0	-2.2	19.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	13,152	19.9	5,692	451	5,241	7.9	3.0	3.5	1.1
10-20	15,090	22.8	14,806	1,368	13,438	9.2	8.8	10.2	3.8
20-30	10,542	15.9	24,568	3,701	20,867	15.1	10.2	11.1	7.1
30-40	7,266	11.0	34,753	6,564	28,189	18.9	9.9	10.3	8.7
40-50	5,673	8.6	44,620	9,028	35,592	20.2	10.0	10.1	9.3
50-75	7,204	10.9	60,914	13,917	46,998	22.9	17.3	17.0	18.2
75-100	3,303	5.0	85,491	21,241	64,250	24.9	11.1	10.7	12.7
100-200	2,664	4.0	134,746	34,402	100,344	25.5	14.1	13.4	16.6
200-500	637	1.0	292,731	80,724	212,006	27.6	7.3	6.8	9.3
500-1,000	115	0.2	682,877	201,746	481,131	29.5	3.1	2.8	4.2
More than 1,000	51	0.1	2,766,656	954,419	1,812,237	34.5	5.6	4.7	8.9
All	66,239	100.0	38,368	8,315	30,053	21.7	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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	4.9	0.0	0.5	0.0	-23	-10.9	0.0	0.0	-0.4	3.6
10-20	30.1	0.0	0.9	0.3	-128	-25.1	0.0	0.1	-0.8	2.5
20-30	68.0	0.0	3.0	1.6	-699	-40.4	-0.2	0.4	-2.8	4.2
30-40	72.6	0.0	3.5	2.3	-1,100	-30.3	-0.2	0.8	-3.2	7.2
40-50	82.5	0.0	3.4	2.6	-1,303	-21.9	-0.2	1.4	-2.9	10.4
50-75	95.8	0.0	2.9	7.6	-1,548	-15.4	-0.2	6.4	-2.5	13.6
75-100	98.9	0.0	3.3	10.6	-2,290	-13.3	0.0	10.7	-2.7	17.3
100-200	99.5	0.0	4.3	33.0	-4,611	-13.7	-0.1	32.0	-3.3	20.8
200-500	99.4	0.0	3.9	17.3	-8,427	-11.1	0.6	21.4	-2.9	23.3
500-1,000	99.1	0.0	4.0	7.0	-19,948	-10.8	0.3	9.0	-2.9	24.2
More than 1,000	99.1	0.0	5.9	17.7	-112,579	-13.4	0.0	17.6	-4.1	26.5
All	83.9	0.0	4.0	100.0	-3,451	-13.4	0.0	100.0	-3.1	20.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,391	4.0	5,172	210	4,962	4.1	0.2	0.2	0.0
10-20	4,212	7.1	15,527	510	15,018	3.3	1.0	1.3	0.1
20-30	4,769	8.0	24,849	1,730	23,119	7.0	1.8	2.2	0.5
30-40	4,200	7.1	34,951	3,626	31,325	10.4	2.2	2.6	1.0
40-50	4,021	6.8	44,825	5,963	38,862	13.3	2.7	3.1	1.6
50-75	9,995	16.8	62,707	10,086	52,621	16.1	9.5	10.4	6.6
75-100	9,502	16.0	86,519	17,258	69,261	20.0	12.5	13.0	10.7
100-200	14,657	24.7	139,929	33,668	106,262	24.1	31.1	30.8	32.2
200-500	4,201	7.1	289,872	76,051	213,821	26.2	18.5	17.7	20.8
500-1,000	722	1.2	680,719	184,976	495,744	27.2	7.5	7.1	8.7
More than 1,000	323	0.5	2,741,179	839,489	1,901,690	30.6	13.4	12.1	17.7
All	59,366	100.0	111,151	25,846	85,305	23.3	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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.9	-0.3	-1.7	-0.1	-8.8
10-20	40.9	0.0	1.0	3.8	-164	21.8	-1.4	-4.4	-1.1	-6.1
20-30	87.8	0.0	3.3	16.6	-787	-66.2	-2.6	1.8	-3.2	1.6
30-40	95.4	0.0	3.7	18.1	-1,123	-26.3	-1.3	10.5	-3.3	9.1
40-50	97.0	0.0	3.3	13.2	-1,245	-17.0	0.0	13.4	-2.8	13.6
50-75	98.5	0.0	3.0	19.3	-1,480	-12.5	1.5	28.1	-2.4	17.0
75-100	99.3	0.0	3.4	11.9	-2,252	-11.9	1.1	18.3	-2.7	19.6
100-200	99.7	0.0	2.8	8.3	-2,779	-8.8	1.7	17.9	-2.1	22.2
200-500	99.0	0.0	2.4	3.0	-5,350	-7.9	0.7	7.3	-1.9	21.9
500-1,000	99.2	0.0	3.8	1.6	-18,480	-10.1	0.2	3.0	-2.8	24.9
More than 1,000	99.3	0.0	5.8	4.1	-107,715	-12.7	0.3	5.9	-4.0	27.4
All	70.8	0.0	3.0	100.0	-938	-17.2	0.0	100.0	-2.6	12.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009 <sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,963	12.7	6,673	-585	7,257	-8.8	2.3	2.9	-1.4
10-20	5,047	21.6	15,028	-753	15,781	-5.0	8.8	10.9	-3.0
20-30	4,611	19.7	24,801	1,189	23,612	4.8	13.3	14.9	4.3
30-40	3,533	15.1	34,391	4,267	30,124	12.4	14.1	14.5	11.9
40-50	2,320	9.9	44,563	7,305	37,259	16.4	12.0	11.8	13.3
50-75	2,862	12.3	60,643	11,806	48,837	19.5	20.2	19.1	26.6
75-100	1,158	5.0	84,653	18,861	65,792	22.3	11.4	10.4	17.2
100-200	655	2.8	129,635	31,574	98,060	24.4	9.9	8.8	16.2
200-500	122	0.5	287,210	68,113	219,096	23.7	4.1	3.6	6.5
500-1,000	19	0.1	664,816	183,855	480,961	27.7	1.5	1.3	2.8
More than 1,000	8	0.0	2,693,182	845,645	1,847,538	31.4	2.6	2.1	5.6
All	23,363	100.0	36,821	5,447	31,374	14.8	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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	-16	2.0	-0.1	-0.4	-0.3	-13.1
10-20	44.8	0.0	1.3	0.9	-214	17.2	-0.3	-1.1	-1.4	-9.6
20-30	90.6	0.0	4.3	4.3	-1,048	-138.4	-0.7	-0.2	-4.2	-1.2
30-40	96.8	0.0	4.9	5.1	-1,489	-37.5	-0.5	1.5	-4.3	7.2
40-50	97.4	0.0	4.4	4.7	-1,651	-23.6	-0.3	2.7	-3.7	12.0
50-75	98.6	0.0	3.8	9.5	-1,913	-16.6	-0.2	8.4	-3.1	15.5
75-100	99.6	0.0	4.0	11.8	-2,723	-15.0	0.0	11.7	-3.2	17.8
100-200	99.8	0.0	4.7	30.6	-4,897	-14.3	0.2	32.2	-3.5	21.1
200-500	99.8	0.0	3.9	14.0	-8,155	-10.4	1.1	21.1	-2.8	24.3
500-1,000	99.2	0.0	4.2	5.6	-20,263	-10.4	0.4	8.5	-3.0	25.7
More than 1,000	99.5	0.0	6.2	13.4	-117,832	-13.1	0.3	15.5	-4.2	28.1
All	83.9	0.0	4.3	100.0	-2,862	-14.9	0.0	100.0	-3.4	19.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	3,537	7.3	6,332	-810	7,142	-12.8	0.5	0.8	-0.3
10-20	5,872	12.1	15,226	-1,244	16,470	-8.2	2.2	3.0	-0.8
20-30	5,662	11.7	24,911	757	24,154	3.0	3.4	4.3	0.5
30-40	4,749	9.8	34,605	3,969	30,636	11.5	4.0	4.6	2.0
40-50	3,935	8.1	44,672	7,010	37,663	15.7	4.3	4.6	3.0
50-75	6,902	14.3	62,286	11,550	50,735	18.5	10.4	11.0	8.6
75-100	5,990	12.4	86,360	18,113	68,247	21.0	12.5	12.8	11.7
100-200	8,648	17.9	139,724	34,337	105,387	24.6	29.3	28.5	31.9
200-500	2,386	4.9	288,487	78,259	210,228	27.1	16.7	15.7	20.1
500-1,000	385	0.8	677,932	194,469	483,462	28.7	6.3	5.8	8.1
More than 1,000	157	0.3	2,789,597	900,623	1,888,975	32.3	10.6	9.3	15.2
All	48,399	100.0	85,231	19,211	66,020	22.5	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 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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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 T10-0229**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2009<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.0	-6	-3.8	0.0	0.1	-0.1	2.2
10-20	15.0	0.0	0.3	0.6	-48	-12.8	0.0	0.8	-0.3	2.2
20-30	38.7	0.0	1.0	1.8	-226	-20.1	-0.1	1.4	-0.9	3.7
30-40	55.7	0.0	1.6	2.4	-510	-24.7	-0.2	1.5	-1.5	4.5
40-50	68.2	0.0	1.3	1.9	-539	-17.1	0.0	1.9	-1.2	5.8
50-75	92.0	0.0	2.7	11.2	-1,451	-21.4	-0.5	8.4	-2.4	8.7
75-100	97.0	0.0	2.9	8.4	-2,141	-16.9	0.0	8.4	-2.5	12.3
100-200	98.0	0.0	4.7	24.6	-5,189	-18.8	-0.5	21.6	-3.7	16.1
200-500	98.3	0.0	5.4	20.5	-11,958	-17.2	-0.1	20.1	-4.1	19.8
500-1,000	99.0	0.0	5.1	8.6	-25,573	-14.2	0.3	10.6	-3.8	22.8
More than 1,000	98.8	0.0	6.2	20.0	-117,503	-13.9	0.9	25.2	-4.3	26.4
All	53.7	0.0	3.6	100.0	-1,948	-16.9	0.0	100.0	-3.0	14.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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	2,678	9.4	6,433	145	6,288	2.3	0.9	1.1	0.1
10-20	6,623	23.2	14,921	378	14,543	2.5	5.3	6.2	0.8
20-30	4,325	15.1	24,432	1,124	23,308	4.6	5.6	6.5	1.5
30-40	2,573	9.0	34,692	2,059	32,633	5.9	4.8	5.4	1.6
40-50	1,985	7.0	44,821	3,147	41,674	7.0	4.7	5.3	1.9
50-75	4,292	15.0	61,376	6,776	54,600	11.0	14.0	15.1	8.8
75-100	2,173	7.6	85,782	12,694	73,088	14.8	9.9	10.2	8.4
100-200	2,639	9.2	139,139	27,625	111,514	19.9	19.5	19.0	22.1
200-500	954	3.3	291,469	69,534	221,935	23.9	14.8	13.7	20.2
500-1,000	187	0.7	679,583	180,183	499,399	26.5	6.8	6.0	10.2
More than 1,000	95	0.3	2,749,752	844,366	1,905,386	30.7	13.9	11.6	24.3
All	28,567	100.0	65,824	11,523	54,301	17.5	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 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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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.