

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

Table T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015¹
Summary Table

Cash Income Level (thousands of 2011 dollars) ²	Tax Units with Tax Increase or Cut 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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	13.8	-204	0.0	0	0.5	0.1	-28	-0.5	4.5
10-20	33.4	-290	0.0	0	0.6	0.3	-97	-0.6	3.2
20-30	39.8	-522	0.0	0	0.9	0.4	-209	-0.8	8.8
30-40	51.5	-898	0.0	0	1.4	0.8	-460	-1.2	12.6
40-50	65.6	-1,210	0.0	0	2.0	1.1	-789	-1.7	15.0
50-75	82.9	-2,187	0.0	0	3.4	4.3	-1,773	-2.7	16.5
75-100	93.9	-3,591	0.0	0	4.6	5.0	-3,324	-3.6	18.1
100-200	98.4	-7,485	0.0	0	6.6	17.4	-7,254	-5.0	20.0
200-500	99.5	-29,345	0.0	0	12.9	20.2	-28,504	-9.3	18.4
500-1,000	99.7	-100,842	0.0	0	19.2	11.7	-97,967	-13.5	16.2
More than 1,000	99.9	-646,752	0.0	0	32.2	38.6	-637,418	-20.6	15.2
All	61.4	-9,757	0.0	0	9.6	100.0	-5,889	-7.3	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 1.7

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal implements Governor Rick Perry's tax reform plan. For a detailed description of TPC's interpretation of Governor Perry's plan, see <http://www.taxpolicycenter.org/taxtopics/Perry-plan.cfm>. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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 T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table

Cash Income Level (thousands of 2011 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	13.8	0.0	0.5	0.1	-28	-9.6	0.1	0.2	-0.5	4.5
10-20	33.4	0.0	0.6	0.3	-97	-16.0	0.1	0.6	-0.6	3.2
20-30	39.8	0.0	0.9	0.4	-209	-8.2	0.5	2.1	-0.8	8.8
30-40	51.5	0.0	1.4	0.8	-460	-8.9	0.8	3.4	-1.2	12.6
40-50	65.6	0.0	2.0	1.1	-789	-9.9	1.0	4.3	-1.7	15.0
50-75	82.9	0.0	3.4	4.3	-1,773	-14.1	2.2	11.5	-2.7	16.5
75-100	93.9	0.0	4.6	5.0	-3,324	-16.5	1.9	11.1	-3.6	18.1
100-200	98.4	0.0	6.6	17.4	-7,254	-20.0	4.0	30.6	-5.0	20.0
200-500	99.5	0.0	12.9	20.2	-28,504	-33.7	-0.9	17.4	-9.3	18.4
500-1,000	99.7	0.0	19.2	11.7	-97,967	-45.4	-1.7	6.2	-13.5	16.2
More than 1,000	99.9	0.0	32.2	38.6	-637,418	-57.5	-8.0	12.5	-20.6	15.2
All	61.4	0.0	9.6	100.0	-5,889	-30.5	0.0	100.0	-7.3	16.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	18,828	11.1	5,900	0.8	292	0.2	5,608	1.0	5.0
10-20	26,753	15.8	15,859	3.1	604	0.5	15,256	3.9	3.8
20-30	20,164	11.9	26,538	3.9	2,546	1.6	23,992	4.7	9.6
30-40	16,562	9.8	37,305	4.5	5,147	2.6	32,158	5.2	13.8
40-50	13,738	8.1	47,821	4.8	7,950	3.4	39,872	5.3	16.6
50-75	24,031	14.2	65,604	11.6	12,625	9.3	52,980	12.3	19.2
75-100	14,893	8.8	92,846	10.2	20,165	9.2	72,681	10.5	21.7
100-200	23,887	14.1	145,539	25.5	36,351	26.6	109,188	25.2	25.0
200-500	7,059	4.2	305,065	15.8	84,553	18.3	220,512	15.0	27.7
500-1,000	1,187	0.7	726,148	6.3	215,715	7.9	510,433	5.9	29.7
More than 1,000	603	0.4	3,088,329	13.7	1,107,772	20.5	1,980,557	11.5	35.9
All	168,946	100.0	80,584	100.0	19,325	100.0	61,258	100.0	24.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 27.0 Proposal: 1.7

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements Governor Rick Perry's tax reform plan. For a detailed description of TPC's interpretation of Governor Perry's plan, 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 T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 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	13.8	0.0	0.5	0.2	-25	-6.0	0.2	1.0	-0.4	6.9
10-20	40.8	0.0	0.8	1.0	-114	-11.3	0.5	2.9	-0.7	5.7
20-30	45.7	0.0	1.0	1.3	-221	-6.9	1.3	6.2	-0.8	11.2
30-40	54.0	0.0	1.6	2.1	-490	-8.4	1.6	8.2	-1.3	14.4
40-50	54.0	0.0	1.5	1.8	-583	-6.3	2.0	9.4	-1.2	18.2
50-75	74.0	0.0	3.1	6.9	-1,558	-10.5	3.8	21.4	-2.4	20.5
75-100	94.7	0.0	5.7	7.3	-3,847	-16.3	1.7	13.5	-4.2	21.6
100-200	97.8	0.0	9.6	19.3	-9,895	-25.4	0.3	20.5	-7.0	20.5
200-500	99.0	0.0	20.4	19.2	-44,422	-47.2	-3.0	7.8	-14.2	16.0
500-1,000	99.3	0.0	28.6	10.6	-136,750	-57.8	-2.1	2.8	-19.1	14.0
More than 1,000	99.9	0.0	42.1	30.2	-769,925	-63.8	-6.4	6.2	-25.4	14.4
All	49.4	0.0	7.7	100.0	-2,631	-26.5	0.0	100.0	-6.0	16.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	14,874	18.3	5,819	2.4	425	0.8	5,394	2.9	7.3
10-20	18,897	23.2	15,738	8.3	1,014	2.4	14,724	10.0	6.4
20-30	12,463	15.3	26,424	9.2	3,189	4.9	23,235	10.4	12.1
30-40	9,026	11.1	37,254	9.4	5,859	6.6	31,395	10.2	15.7
40-50	6,458	7.9	47,583	8.6	9,230	7.4	38,352	8.9	19.4
50-75	9,524	11.7	65,053	17.3	14,866	17.6	50,186	17.2	22.9
75-100	4,046	5.0	91,748	10.4	23,619	11.9	68,129	9.9	25.7
100-200	4,174	5.1	142,151	16.5	38,989	20.2	103,162	15.5	27.4
200-500	926	1.1	311,980	8.1	94,192	10.8	217,787	7.3	30.2
500-1,000	165	0.2	715,451	3.3	236,787	4.9	478,664	2.8	33.1
More than 1,000	84	0.1	3,035,414	7.1	1,206,782	12.6	1,828,632	5.5	39.8
All	81,336	100.0	44,116	100.0	9,914	100.0	34,202	100.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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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 T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 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	21.5	0.0	1.9	0.0	-93	-46.3	0.0	0.0	-1.8	2.1
10-20	24.3	0.0	0.7	0.0	-108	-46.2	0.0	0.0	-0.7	0.8
20-30	40.6	0.0	1.1	0.1	-281	-16.3	0.1	0.3	-1.1	5.4
30-40	58.1	0.0	1.6	0.2	-531	-14.2	0.2	0.7	-1.4	8.5
40-50	79.4	0.0	2.3	0.6	-991	-17.2	0.3	1.3	-2.1	9.9
50-75	90.5	0.0	3.6	2.8	-2,008	-19.7	0.9	5.6	-3.0	12.4
75-100	93.5	0.0	4.1	3.9	-3,110	-17.0	1.8	9.3	-3.3	16.3
100-200	98.7	0.0	6.0	17.0	-6,660	-18.6	6.3	36.2	-4.5	19.8
200-500	99.6	0.0	11.7	21.2	-25,863	-31.1	0.5	22.8	-8.5	18.8
500-1,000	99.8	0.0	17.7	12.5	-91,400	-43.1	-1.5	8.0	-12.6	16.6
More than 1,000	100.0	0.0	30.5	41.6	-603,836	-56.3	-8.5	15.7	-19.8	15.4
All	85.5	0.0	11.2	100.0	-12,228	-32.7	0.0	100.0	-8.3	17.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,193	2.0	5,175	0.1	201	0.0	4,975	0.1	3.9
10-20	2,308	3.9	16,515	0.4	234	0.0	16,281	0.6	1.4
20-30	2,817	4.8	26,670	0.9	1,723	0.2	24,946	1.1	6.5
30-40	3,184	5.4	37,640	1.4	3,734	0.5	33,906	1.7	9.9
40-50	4,125	7.0	48,277	2.3	5,761	1.1	42,516	2.7	11.9
50-75	10,125	17.2	66,252	7.8	10,210	4.7	56,042	8.8	15.4
75-100	8,981	15.3	93,522	9.7	18,340	7.5	75,181	10.5	19.6
100-200	18,369	31.2	146,871	31.2	35,776	29.9	111,095	31.7	24.4
200-500	5,889	10.0	304,115	20.7	83,102	22.3	221,014	20.2	27.3
500-1,000	983	1.7	728,319	8.3	212,278	9.5	516,041	7.9	29.2
More than 1,000	495	0.8	3,052,733	17.5	1,073,550	24.2	1,979,184	15.2	35.2
All	58,870	100.0	146,762	100.0	37,356	100.0	109,406	100.0	25.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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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 T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 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	10.0	0.0	0.2	0.1	-13	2.9	-0.2	-0.8	-0.2	-6.7
10-20	9.0	0.0	0.1	0.2	-14	1.8	-0.6	-2.7	-0.1	-5.1
20-30	20.1	0.0	0.4	1.3	-105	-9.2	0.3	3.0	-0.4	3.9
30-40	39.0	0.0	0.9	3.1	-300	-6.7	1.4	10.5	-0.8	11.2
40-50	71.3	0.0	2.4	6.7	-937	-11.9	1.0	12.0	-2.0	14.5
50-75	83.6	0.0	3.1	16.2	-1,614	-12.4	2.3	27.8	-2.5	17.5
75-100	93.7	0.0	4.4	12.7	-3,104	-14.7	1.0	17.8	-3.4	19.5
100-200	96.6	0.0	6.5	19.6	-6,598	-18.7	0.2	20.8	-4.8	20.9
200-500	99.3	0.0	12.8	13.4	-27,884	-34.9	-1.4	6.1	-9.4	17.4
500-1,000	99.4	0.0	18.4	6.5	-92,402	-45.4	-0.9	1.9	-13.1	15.8
More than 1,000	99.8	0.0	32.9	20.1	-614,570	-57.3	-3.2	3.6	-20.9	15.6
All	43.0	0.0	4.0	100.0	-1,472	-19.5	0.0	100.0	-3.3	13.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,630	10.1	6,699	1.5	-438	-0.6	7,137	1.9	-6.5
10-20	5,290	20.3	15,982	7.3	-798	-2.2	16,780	9.2	-5.0
20-30	4,577	17.5	26,748	10.5	1,144	2.7	25,604	12.1	4.3
30-40	3,986	15.3	37,118	12.7	4,451	9.0	32,667	13.4	12.0
40-50	2,750	10.5	47,741	11.3	7,850	11.0	39,891	11.3	16.4
50-75	3,859	14.8	65,204	21.6	13,006	25.5	52,197	20.8	20.0
75-100	1,567	6.0	91,930	12.4	21,068	16.8	70,862	11.5	22.9
100-200	1,144	4.4	137,276	13.5	35,299	20.5	101,977	12.0	25.7
200-500	185	0.7	297,897	4.7	79,798	7.5	218,099	4.2	26.8
500-1,000	27	0.1	706,379	1.6	203,643	2.8	502,736	1.4	28.8
More than 1,000	13	0.1	2,940,222	3.2	1,072,213	6.9	1,868,009	2.4	36.5
All	26,121	100.0	44,620	100.0	7,531	100.0	37,089	100.0	16.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

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Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 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	6.0	0.0	0.2	0.0	-14	2.2	-0.1	-0.2	-0.2	-10.8
10-20	7.6	0.0	0.1	0.0	-23	1.6	-0.3	-0.9	-0.1	-9.3
20-30	12.9	0.0	0.2	0.1	-52	-8.0	0.1	0.4	-0.2	2.2
30-40	36.0	0.0	0.8	0.3	-251	-6.1	0.5	2.1	-0.7	10.4
40-50	75.0	0.0	2.6	1.1	-1,051	-14.1	0.5	3.0	-2.2	13.4
50-75	90.7	0.0	4.0	4.3	-2,133	-17.1	1.3	8.7	-3.2	15.6
75-100	97.4	0.0	4.9	5.5	-3,622	-18.0	1.5	10.7	-3.9	17.7
100-200	99.2	0.0	6.6	19.9	-7,257	-19.7	4.4	34.6	-5.0	20.3
200-500	99.7	0.0	11.6	21.4	-25,236	-30.0	-0.1	21.3	-8.4	19.6
500-1,000	99.9	0.0	17.3	11.4	-87,645	-39.7	-1.2	7.4	-12.1	18.4
More than 1,000	99.9	0.0	30.9	35.8	-599,410	-53.9	-6.8	13.0	-19.6	16.8
All	65.0	0.0	9.7	100.0	-7,486	-29.8	0.0	100.0	-7.3	17.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	3,055	6.1	6,104	0.4	-647	-0.2	6,752	0.5	-10.6
10-20	5,354	10.7	16,179	1.7	-1,484	-0.6	17,663	2.4	-9.2
20-30	5,205	10.4	26,687	2.7	646	0.3	26,040	3.5	2.4
30-40	4,865	9.7	37,231	3.5	4,139	1.6	33,092	4.2	11.1
40-50	4,063	8.1	47,981	3.8	7,480	2.4	40,501	4.2	15.6
50-75	7,481	14.9	66,213	9.6	12,467	7.4	53,745	10.4	18.8
75-100	5,727	11.4	93,379	10.4	20,123	9.1	73,256	10.8	21.6
100-200	10,299	20.5	146,387	29.3	36,939	30.2	109,448	29.0	25.2
200-500	3,188	6.4	301,180	18.7	84,247	21.3	216,933	17.8	28.0
500-1,000	488	1.0	726,899	6.9	221,065	8.6	505,834	6.4	30.4
More than 1,000	225	0.5	3,052,860	13.3	1,112,293	19.8	1,940,567	11.2	36.4
All	50,185	100.0	102,460	100.0	25,118	100.0	77,343	100.0	24.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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. Proposal implements Governor Rick Perry's tax reform plan. For a detailed description of TPC's interpretation of Governor Perry's plan, see

<http://www.taxpolicycenter.org/taxtopics/Perry-plan.cfm>. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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 T11-0376
Governor Rick Perry's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 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	18.9	0.0	0.4	0.0	-24	-36.5	0.0	0.0	-0.4	0.6
10-20	25.0	0.0	0.4	0.2	-57	-41.0	0.1	0.3	-0.4	0.5
20-30	57.5	0.0	1.1	0.5	-285	-38.3	0.2	0.8	-1.1	1.7
30-40	81.0	0.0	2.5	1.0	-861	-39.3	0.4	1.8	-2.3	3.6
40-50	86.5	0.0	2.9	1.1	-1,271	-35.5	0.6	2.2	-2.7	4.8
50-75	96.5	0.0	5.8	5.8	-3,343	-43.4	1.3	8.3	-5.1	6.7
75-100	98.9	0.0	8.0	6.0	-6,193	-41.6	1.7	9.2	-6.7	9.4
100-200	99.0	0.0	11.2	17.2	-12,786	-41.6	4.8	26.5	-8.8	12.4
200-500	99.7	0.0	19.2	20.1	-44,098	-52.1	0.1	20.3	-14.0	12.9
500-1,000	100.0	0.0	25.6	11.9	-130,890	-59.6	-1.6	8.9	-17.9	12.1
More than 1,000	100.0	0.0	37.9	36.1	-740,216	-64.4	-7.4	21.8	-23.9	13.2
All	67.4	0.0	13.4	100.0	-8,341	-52.3	0.0	100.0	-10.7	9.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2015 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,834	7.3	6,863	0.6	65	0.0	6,798	0.8	1.0
10-20	8,975	23.1	15,942	4.7	140	0.2	15,802	5.9	0.9
20-30	5,212	13.4	26,318	4.5	743	0.6	25,575	5.5	2.8
30-40	3,903	10.0	37,346	4.8	2,188	1.4	35,158	5.7	5.9
40-50	2,851	7.3	47,663	4.5	3,578	1.6	44,085	5.2	7.5
50-75	5,623	14.5	65,129	12.0	7,696	7.0	57,434	13.3	11.8
75-100	3,151	8.1	92,429	9.6	14,878	7.6	77,551	10.1	16.1
100-200	4,366	11.2	145,274	20.9	30,751	21.6	114,523	20.7	21.2
200-500	1,477	3.8	315,054	15.3	84,723	20.2	230,331	14.1	26.9
500-1,000	296	0.8	730,232	7.1	219,482	10.5	510,750	6.2	30.1
More than 1,000	158	0.4	3,102,318	16.1	1,149,373	29.3	1,952,945	12.8	37.1
All	38,882	100.0	78,233	100.0	15,963	100.0	62,270	100.0	20.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

* Less than 0.05

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. Proposal implements Governor Rick Perry's tax reform plan. For a detailed description of TPC's interpretation of Governor Perry's plan, see

<http://www.taxpolicycenter.org/taxtopics/Perry-plan.cfm>. For a description of TPC's current law and current policy baselines, see

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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

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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.