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Table T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Summary Table

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	13,758	8.6	-0.3	0.3	18	0.3	3.6
10-20	22,829	14.2	-0.3	1.3	43	0.3	2.1
20-30	19,028	11.9	-0.3	1.6	67	0.3	6.9
30-40	17,708	11.1	-0.2	1.6	73	0.2	11.7
40-50	14,571	9.1	-0.2	1.1	61	0.1	14.3
50-75	26,865	16.8	-0.1	2.2	63	0.1	17.2
75-100	15,478	9.7	-0.1	1.5	74	0.1	19.6
100-200	21,848	13.6	-0.1	4.2	149	0.1	22.3
200-500	5,910	3.7	-1.1	16.8	2,235	0.8	27.2
500-1,000	854	0.5	-1.9	9.7	8,888	1.3	33.6
More than 1,000	567	0.4	-3.8	59.7	82,604	2.3	41.1
All	160,282	100.0	-0.8	100.0	490	0.6	23.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-0.3	0.3	18	9.8	0.0	0.1	0.3	3.6
10-20	-0.3	1.3	43	14.9	0.0	0.3	0.3	2.1
20-30	-0.3	1.6	67	3.9	0.0	1.2	0.3	6.9
30-40	-0.2	1.6	73	1.7	0.0	2.6	0.2	11.7
40-50	-0.2	1.1	61	0.9	-0.1	3.3	0.1	14.3
50-75	-0.1	2.2	63	0.6	-0.2	10.0	0.1	17.2
75-100	-0.1	1.5	74	0.4	-0.2	9.4	0.1	19.6
100-200	-0.1	4.2	149	0.5	-0.5	22.5	0.1	22.3
200-500	-1.1	16.8	2,235	2.9	0.0	15.8	0.8	27.2
500-1,000	-1.9	9.7	8,888	4.0	0.1	6.8	1.3	33.6
More than 1,000	-3.8	59.7	82,604	6.0	0.9	28.0	2.3	41.1
All	-0.8	100.0	490	2.7	0.0	100.0	0.6	23.3

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	13,758	8.6	5,491	0.6	181	0.1	5,310	0.8	3.3
10-20	22,829	14.2	15,580	2.8	290	0.2	15,290	3.6	1.9
20-30	19,028	11.9	25,863	3.9	1,705	1.1	24,159	4.7	6.6
30-40	17,708	11.1	36,613	5.2	4,192	2.6	32,421	5.9	11.5
40-50	14,571	9.1	46,902	5.4	6,666	3.4	40,236	6.0	14.2
50-75	26,865	16.8	63,716	13.6	10,918	10.3	52,799	14.6	17.1
75-100	15,478	9.7	90,823	11.2	17,682	9.6	73,142	11.6	19.5
100-200	21,848	13.6	136,192	23.6	30,156	23.0	106,036	23.8	22.1
200-500	5,910	3.7	288,460	13.5	76,240	15.7	212,220	12.9	26.4
500-1,000	854	0.5	693,862	4.7	223,974	6.7	469,888	4.1	32.3
More than 1,000	567	0.4	3,536,837	15.9	1,370,766	27.2	2,166,071	12.6	38.8
All	160,282	100.0	78,595	100.0	17,857	100.0	60,739	100.0	22.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.2	0.8	10	2.6	0.0	0.6	0.2	7.6
10-20	-0.3	4.2	37	3.6	0.0	2.4	0.2	6.8
20-30	-0.2	4.3	53	1.8	0.0	4.7	0.2	11.3
30-40	-0.2	4.7	67	1.3	-0.1	7.5	0.2	15.0
40-50	-0.2	3.3	65	0.8	-0.1	8.4	0.1	18.3
50-75	-0.1	5.4	71	0.5	-0.3	20.2	0.1	21.6
75-100	-0.1	2.4	88	0.4	-0.2	11.5	0.1	24.1
100-200	-0.2	3.8	164	0.5	-0.2	15.9	0.1	25.9
200-500	-1.2	12.1	2,398	2.8	0.1	8.7	0.8	30.0
500-1,000	-1.9	6.8	8,961	3.8	0.1	3.6	1.3	35.0
More than 1,000	-4.7	52.2	98,809	6.8	0.7	16.2	2.8	44.0
All	-0.6	100.0	189	2.0	0.0	100.0	0.4	21.9

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,507	14.6	5,427	1.8	401	0.6	5,026	2.1	7.4
10-20	15,568	21.6	15,496	7.6	1,022	2.3	14,473	9.0	6.6
20-30	11,176	15.5	25,685	9.1	2,851	4.7	22,834	10.2	11.1
30-40	9,526	13.2	36,575	11.0	5,408	7.6	31,167	11.9	14.8
40-50	6,840	9.5	46,685	10.1	8,494	8.6	38,191	10.5	18.2
50-75	10,274	14.3	63,117	20.4	13,573	20.5	49,544	20.4	21.5
75-100	3,678	5.1	90,100	10.4	21,587	11.7	68,514	10.1	24.0
100-200	3,188	4.4	133,751	13.4	34,478	16.2	99,273	12.7	25.8
200-500	690	1.0	292,471	6.4	85,374	8.7	207,097	5.7	29.2
500-1,000	103	0.1	699,403	2.3	235,861	3.6	463,542	1.9	33.7
More than 1,000	72	0.1	3,544,924	8.0	1,460,671	15.5	2,084,253	6.0	41.2
All	72,071	100.0	44,035	100.0	9,431	100.0	34,605	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.5	0.1	24	16.4	0.0	0.0	0.5	3.7
10-20	-0.3	0.2	50	-17.6	0.0	0.0	0.3	-1.5
20-30	-0.3	0.5	86	21.4	0.0	0.1	0.3	1.9
30-40	-0.2	0.5	75	3.5	0.0	0.4	0.2	6.0
40-50	-0.2	0.6	74	1.9	0.0	0.9	0.2	8.6
50-75	-0.1	1.4	70	0.8	-0.1	5.1	0.1	13.3
75-100	-0.1	1.2	69	0.4	-0.2	8.0	0.1	17.7
100-200	-0.1	4.1	137	0.5	-0.6	25.4	0.1	21.4
200-500	-1.0	18.5	2,180	2.9	0.0	19.0	0.8	26.7
500-1,000	-1.9	10.8	8,865	4.0	0.1	8.2	1.3	33.4
More than 1,000	-3.7	62.2	78,303	5.9	0.9	32.8	2.3	40.7
All	-1.0	100.0	961	3.0	0.0	100.0	0.7	25.0

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,225	2.0	4,634	0.1	147	0.0	4,486	0.1	3.2
10-20	2,482	4.0	16,145	0.5	-287	0.0	16,432	0.7	-1.8
20-30	3,253	5.3	26,193	1.0	402	0.1	25,791	1.4	1.5
30-40	3,949	6.4	36,813	1.8	2,150	0.4	34,663	2.2	5.8
40-50	4,568	7.4	47,297	2.6	3,994	0.9	43,303	3.2	8.4
50-75	12,103	19.6	64,376	9.5	8,470	5.2	55,905	10.9	13.2
75-100	10,130	16.4	91,232	11.3	16,049	8.2	75,183	12.3	17.6
100-200	17,635	28.5	136,887	29.5	29,197	26.0	107,690	30.7	21.3
200-500	5,043	8.2	287,748	17.8	74,684	19.0	213,064	17.4	26.0
500-1,000	725	1.2	692,769	6.1	222,252	8.1	470,517	5.5	32.1
More than 1,000	473	0.8	3,483,115	20.2	1,338,964	32.0	2,144,152	16.4	38.4
All	61,905	100.0	132,067	100.0	32,002	100.0	100,065	100.0	24.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.7	3.5	53	-5.1	0.1	-1.3	0.8	-15.4
10-20	-0.3	9.5	60	-3.0	0.3	-6.1	0.4	-12.5
20-30	-0.3	13.2	89	-19.1	0.3	-1.1	0.3	-1.4
30-40	-0.3	11.3	85	2.9	0.1	8.0	0.2	8.3
40-50	-0.1	2.9	30	0.5	-0.2	12.2	0.1	13.4
50-75	0.0	2.7	20	0.2	-0.6	30.2	0.0	17.5
75-100	-0.1	2.9	60	0.3	-0.3	17.6	0.1	20.3
100-200	-0.1	3.8	125	0.4	-0.3	19.0	0.1	24.0
200-500	-1.3	13.2	2,828	3.6	0.1	7.6	1.0	28.1
500-1,000	-1.7	5.1	8,348	3.8	0.1	2.8	1.2	32.5
More than 1,000	-3.6	31.8	74,455	6.1	0.4	11.1	2.3	39.3
All	-0.3	100.0	121	2.0	0.0	100.0	0.3	13.8

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,905	8.0	6,415	1.2	-1,042	-1.4	7,457	1.6	-16.2
10-20	4,539	19.1	15,554	6.8	-2,007	-6.5	17,561	8.9	-12.9
20-30	4,290	18.1	26,064	10.7	-465	-1.4	26,529	12.7	-1.8
30-40	3,808	16.0	36,456	13.3	2,952	8.0	33,504	14.2	8.1
40-50	2,797	11.8	46,855	12.6	6,237	12.4	40,618	12.6	13.3
50-75	3,923	16.5	63,261	23.8	11,059	30.8	52,202	22.8	17.5
75-100	1,387	5.8	90,105	12.0	18,207	17.9	71,898	11.1	20.2
100-200	866	3.7	131,590	11.0	31,450	19.3	100,140	9.6	23.9
200-500	134	0.6	290,035	3.7	78,767	7.5	211,268	3.1	27.2
500-1,000	17	0.1	697,882	1.2	218,595	2.7	479,287	0.9	31.3
More than 1,000	12	0.1	3,314,596	3.9	1,227,768	10.7	2,086,828	2.9	37.0
All	23,746	100.0	43,843	100.0	5,940	100.0	37,903	100.0	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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(3) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-0.8	0.5	56	-5.0	0.0	-0.2	0.9	-18.0
10-20	-0.4	1.2	66	-2.6	0.1	-1.2	0.4	-15.8
20-30	-0.4	1.6	95	-7.6	0.1	-0.5	0.4	-4.4
30-40	-0.2	1.3	82	3.9	0.0	0.9	0.2	5.9
40-50	-0.1	0.7	50	1.0	0.0	1.9	0.1	11.1
50-75	-0.1	0.9	31	0.3	-0.2	7.5	0.1	15.7
75-100	-0.1	0.8	36	0.2	-0.2	9.4	0.0	18.5
100-200	-0.1	4.0	122	0.4	-0.6	25.8	0.1	21.7
200-500	-1.2	23.6	2,609	3.4	0.1	18.9	0.9	27.3
500-1,000	-1.9	11.9	9,075	4.1	0.1	8.1	1.3	33.5
More than 1,000	-3.2	53.6	66,215	5.1	0.7	29.3	2.0	40.2
All	-0.8	100.0	602	2.7	0.0	100.0	0.6	23.0

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,529	5.0	5,929	0.3	-1,125	-0.3	7,053	0.5	-19.0
10-20	5,460	10.7	15,660	1.7	-2,540	-1.2	18,199	2.6	-16.2
20-30	5,227	10.3	25,991	2.7	-1,249	-0.6	27,240	3.7	-4.8
30-40	5,001	9.8	36,549	3.7	2,079	0.9	34,470	4.4	5.7
40-50	4,223	8.3	46,968	4.0	5,158	1.9	41,810	4.5	11.0
50-75	8,572	16.8	64,230	11.0	10,055	7.7	54,175	11.9	15.7
75-100	6,412	12.6	91,213	11.7	16,818	9.6	74,395	12.3	18.4
100-200	9,954	19.5	137,109	27.2	29,673	26.4	107,436	27.5	21.6
200-500	2,772	5.4	288,339	15.9	76,017	18.8	212,322	15.1	26.4
500-1,000	401	0.8	692,814	5.5	223,087	8.0	469,727	4.8	32.2
More than 1,000	249	0.5	3,372,806	16.7	1,290,158	28.6	2,082,648	13.3	38.3
All	50,995	100.0	98,292	100.0	21,970	100.0	76,321	100.0	22.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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 would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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) 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.

(4) 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 T13-0128
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Level, 2015 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2012 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-0.3	0.2	20	20.8	0.0	0.0	0.3	1.9
10-20	-0.2	1.2	34	30.0	0.0	0.2	0.2	0.9
20-30	-0.2	1.2	50	8.1	0.0	0.6	0.2	2.6
30-40	-0.2	1.2	58	3.7	0.0	1.4	0.2	4.4
40-50	-0.1	1.1	62	2.2	0.0	2.0	0.1	6.1
50-75	-0.1	2.6	83	1.4	-0.2	7.4	0.1	9.3
75-100	-0.1	1.7	110	0.9	-0.2	7.4	0.1	13.5
100-200	-0.2	3.6	185	0.8	-0.6	18.6	0.1	17.8
200-500	-0.7	9.2	1,560	2.2	-0.3	16.9	0.5	25.1
500-1,000	-1.8	7.5	8,542	3.9	0.0	8.0	1.2	33.1
More than 1,000	-5.3	70.6	113,037	8.1	1.4	37.5	3.2	42.7
All	-0.9	100.0	558	4.1	0.0	100.0	0.8	18.9

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,763	4.9	5,956	0.4	95	0.0	5,861	0.5	1.6
10-20	6,759	18.6	15,952	4.0	115	0.2	15,838	4.9	0.7
20-30	4,929	13.6	25,739	4.7	616	0.6	25,123	5.6	2.4
30-40	4,354	12.0	36,653	5.9	1,568	1.4	35,084	6.9	4.3
40-50	3,514	9.7	46,902	6.1	2,816	2.0	44,086	7.0	6.0
50-75	6,388	17.6	63,256	15.0	5,779	7.5	57,476	16.6	9.1
75-100	3,121	8.6	89,803	10.4	11,970	7.6	77,834	11.0	13.3
100-200	3,950	10.9	134,735	19.7	23,793	19.2	110,942	19.9	17.7
200-500	1,190	3.3	289,039	12.8	70,846	17.2	218,193	11.8	24.5
500-1,000	177	0.5	692,539	4.5	220,927	8.0	471,613	3.8	31.9
More than 1,000	126	0.4	3,539,630	16.6	1,398,439	36.1	2,141,191	12.3	39.5
All	36,302	100.0	74,274	100.0	13,486	100.0	60,789	100.0	18.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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 would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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