

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

Table T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	0.0	0	0.0	0	0.0	0.0	0	0.0	2.6
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	1.9
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	7.0
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	11.5
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	14.3
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	16.9
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	18.9
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	21.6
200-500	0.0	0	1.1	16,169	-0.1	3.9	184	0.1	24.5
500-1,000	0.0	0	15.6	36,286	-1.1	20.8	5,663	0.8	27.5
More than 1,000	0.0	0	23.0	175,794	-2.0	75.3	40,411	1.3	34.2
All	0.0	0	0.2	80,472	-0.3	100.0	172	0.2	20.9

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

(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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	1.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	7.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	11.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	14.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.6	0.0	16.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.8	0.0	18.9
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	25.0	0.0	21.6
200-500	0.0	1.1	-0.1	3.9	184	0.3	-0.2	17.3	0.1	24.5
500-1,000	0.0	15.6	-1.1	20.8	5,663	3.1	0.2	8.0	0.8	27.5
More than 1,000	0.0	23.0	-2.0	75.3	40,411	4.1	0.6	22.0	1.3	34.2
All	0.0	0.2	-0.3	100.0	172	1.2	0.0	100.0	0.2	20.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	21,065	12.7	5,766	1.0	151	0.1	5,615	1.2	2.6
10-20	27,359	16.5	15,205	3.5	285	0.3	14,919	4.3	1.9
20-30	20,377	12.3	25,480	4.3	1,789	1.5	23,691	5.1	7.0
30-40	16,959	10.2	35,896	5.1	4,119	2.8	31,777	5.7	11.5
40-50	13,305	8.0	46,141	5.1	6,574	3.5	39,567	5.5	14.3
50-75	22,765	13.7	63,142	11.9	10,674	9.8	52,468	12.5	16.9
75-100	14,636	8.8	89,268	10.9	16,900	9.9	72,368	11.1	18.9
100-200	20,881	12.6	139,817	24.3	30,150	25.3	109,667	24.0	21.6
200-500	6,084	3.7	292,655	14.8	71,406	17.4	221,249	14.1	24.4
500-1,000	1,051	0.6	696,116	6.1	185,705	7.8	510,411	5.6	26.7
More than 1,000	534	0.3	3,032,367	13.5	997,919	21.4	2,034,448	11.4	32.9
All	166,272	100.0	72,381	100.0	14,984	100.0	57,397	100.0	20.7

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

* Less than 0.05

(1) Calendar year. Baseline is current policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

(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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	5.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.6	0.0	5.7
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.6	0.0	11.3
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.7	0.0	14.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.2	0.0	18.7
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	18.0	0.0	20.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.8	0.0	23.5
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.7	0.0	24.3
200-500	0.0	4.7	-0.4	9.5	811	1.1	0.0	9.8	0.3	25.9
500-1,000	0.0	30.4	-2.7	25.9	13,384	6.6	0.2	4.5	1.9	30.9
More than 1,000	0.0	34.3	-3.2	64.6	59,462	5.6	0.6	13.2	2.0	38.3
All	0.0	0.1	-0.3	100.0	84	1.1	0.0	100.0	0.2	20.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 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	16,722	20.7	5,678	3.0	326	0.9	5,352	3.5	5.7
10-20	19,121	23.7	15,084	9.2	854	2.6	14,229	10.8	5.7
20-30	12,334	15.3	25,339	9.9	2,857	5.7	22,482	11.0	11.3
30-40	9,158	11.4	35,802	10.4	5,261	7.7	30,541	11.1	14.7
40-50	5,981	7.4	45,980	8.7	8,582	8.2	37,398	8.9	18.7
50-75	8,668	10.8	62,437	17.2	13,077	18.2	49,360	16.9	20.9
75-100	3,570	4.4	88,424	10.0	20,740	11.9	67,684	9.6	23.5
100-200	3,358	4.2	136,678	14.6	33,240	17.9	103,438	13.8	24.3
200-500	794	1.0	298,894	7.5	76,630	9.8	222,264	7.0	25.6
500-1,000	131	0.2	696,170	2.9	201,558	4.3	494,612	2.6	29.0
More than 1,000	74	0.1	2,952,272	6.9	1,071,091	12.7	1,881,181	5.5	36.3
All	80,622	100.0	39,043	100.0	7,723	100.0	31,320	100.0	19.8

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

* Less than 0.05

(1) Calendar year. Baseline is current policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

(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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-1.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-2.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	6.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	8.7
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.2	0.0	13.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.4	0.0	17.0
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	28.3	0.0	20.9
200-500	0.0	0.4	0.0	1.4	54	0.1	-0.2	21.0	0.0	24.2
500-1,000	0.0	13.4	-0.9	19.8	4,472	2.4	0.1	9.7	0.6	27.0
More than 1,000	0.0	20.9	-1.8	78.9	35,850	3.7	0.6	25.7	1.2	33.5
All	0.0	0.4	-0.3	100.0	346	1.2	0.0	100.0	0.3	22.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 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	1,291	2.2	5,093	0.1	-56	0.0	5,150	0.1	-1.1
10-20	2,559	4.4	15,850	0.5	-367	-0.1	16,217	0.7	-2.3
20-30	2,875	5.0	25,634	1.0	242	0.0	25,392	1.2	0.9
30-40	3,624	6.3	36,207	1.7	2,224	0.5	33,982	2.1	6.1
40-50	4,468	7.7	46,489	2.7	4,029	1.1	42,461	3.2	8.7
50-75	10,281	17.8	63,998	8.6	8,609	5.2	55,389	9.5	13.5
75-100	9,429	16.3	89,794	11.0	15,305	8.5	74,489	11.7	17.0
100-200	16,457	28.5	140,888	30.2	29,464	28.7	111,424	30.6	20.9
200-500	5,091	8.8	291,809	19.4	70,527	21.2	221,282	18.8	24.2
500-1,000	885	1.5	696,396	8.0	183,268	9.6	513,128	7.6	26.3
More than 1,000	440	0.8	2,988,320	17.1	964,061	25.1	2,024,260	14.9	32.3
All	57,802	100.0	132,789	100.0	29,259	100.0	103,530	100.0	22.0

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

* Less than 0.05

(1) Calendar year. Baseline is current policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

(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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.8	0.0	-11.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-6.5	0.0	-9.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-0.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	8.0
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	12.0	0.0	13.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	27.5	0.0	16.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	18.6	0.0	19.7
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	21.8	0.0	23.0
200-500	0.0	1.3	-0.1	6.8	261	0.4	0.0	8.4	0.1	24.7
500-1,000	0.0	14.3	-1.2	24.3	5,873	3.4	0.1	3.4	0.9	26.8
More than 1,000	0.0	23.0	-1.9	68.9	36,571	3.8	0.3	8.6	1.3	35.0
All	0.0	*	-0.1	100.0	23	0.5	0.0	100.0	0.1	12.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 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	2,911	11.5	6,577	1.9	-784	-1.8	7,360	2.4	-11.9
10-20	5,398	21.4	15,312	8.2	-1,512	-6.5	16,823	10.3	-9.9
20-30	4,846	19.2	25,728	12.4	-158	-0.6	25,886	14.2	-0.6
30-40	3,748	14.8	35,771	13.3	2,875	8.6	32,895	13.9	8.0
40-50	2,505	9.9	45,998	11.4	6,045	12.1	39,953	11.3	13.1
50-75	3,317	13.1	62,381	20.5	10,461	27.6	51,920	19.5	16.8
75-100	1,353	5.4	88,201	11.8	17,327	18.7	70,873	10.9	19.7
100-200	905	3.6	132,511	11.9	30,429	21.9	102,082	10.4	23.0
200-500	149	0.6	287,163	4.3	70,604	8.4	216,560	3.7	24.6
500-1,000	24	0.1	675,227	1.6	175,368	3.3	499,858	1.3	26.0
More than 1,000	11	0.0	2,859,898	3.1	965,301	8.3	1,894,597	2.3	33.8
All	25,256	100.0	39,986	100.0	4,975	100.0	35,011	100.0	12.4

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

* Less than 0.05

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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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-17.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.5	0.0	-15.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.6	0.0	-4.2
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	5.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	10.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.6	0.0	15.3
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.0	0.0	17.9
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	29.2	0.0	21.2
200-500	0.0	0.3	0.0	1.7	42	0.1	-0.1	21.0	0.0	24.8
500-1,000	0.0	8.9	-0.6	18.1	2,802	1.5	0.1	9.3	0.4	28.1
More than 1,000	0.0	15.2	-1.4	80.2	27,077	2.8	0.4	22.1	0.9	34.2
All	0.0	0.2	-0.2	100.0	141	0.8	0.0	100.0	0.2	20.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 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	3,361	6.8	5,988	0.4	-1,046	-0.4	7,034	0.7	-17.5
10-20	5,658	11.5	15,525	1.9	-2,415	-1.5	17,941	2.8	-15.6
20-30	5,534	11.2	25,702	3.1	-1,078	-0.6	26,780	4.1	-4.2
30-40	4,844	9.8	35,836	3.8	2,028	1.1	33,808	4.5	5.7
40-50	3,945	8.0	46,072	4.0	5,002	2.1	41,070	4.4	10.9
50-75	7,372	14.9	63,539	10.2	9,701	7.7	53,838	10.8	15.3
75-100	5,840	11.8	89,617	11.4	16,073	10.1	73,544	11.7	17.9
100-200	9,226	18.7	140,522	28.2	29,725	29.4	110,797	27.9	21.2
200-500	2,749	5.6	290,144	17.4	71,962	21.2	218,182	16.4	24.8
500-1,000	450	0.9	695,662	6.8	192,521	9.3	503,141	6.2	27.7
More than 1,000	206	0.4	2,943,211	13.2	980,000	21.7	1,963,211	11.1	33.3
All	49,418	100.0	93,026	100.0	18,899	100.0	74,127	100.0	20.3

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 policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

(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 T11-0241
21 Percent Effective Minimum Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	0.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	4.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.7	0.0	5.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.0	0.0	9.9
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.8	0.0	13.4
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.6	20.7	0.0	17.8
200-500	0.0	3.3	-0.2	5.0	503	0.8	-0.4	18.7	0.2	22.5
500-1,000	0.0	33.2	-2.6	24.4	13,326	7.2	0.4	10.2	1.9	28.4
More than 1,000	0.0	41.8	-3.5	70.6	70,977	6.8	1.1	31.4	2.3	36.4
All	0.0	0.5	-0.6	100.0	352	2.9	0.0	100.0	0.5	17.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 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	3,030	8.2	6,762	0.8	59	0.0	6,703	0.9	0.9
10-20	8,603	23.2	15,150	5.0	142	0.3	15,008	5.9	0.9
20-30	4,956	13.4	25,187	4.7	678	0.8	24,509	5.6	2.7
30-40	3,838	10.4	35,853	5.2	1,731	1.5	34,122	6.0	4.8
40-50	2,823	7.6	46,514	5.0	2,749	1.7	43,765	5.7	5.9
50-75	5,216	14.1	63,113	12.5	6,222	7.2	56,891	13.6	9.9
75-100	3,053	8.2	88,974	10.3	11,881	8.1	77,093	10.8	13.4
100-200	3,858	10.4	139,885	20.5	24,883	21.3	115,002	20.3	17.8
200-500	1,285	3.5	298,833	14.6	66,834	19.1	231,999	13.7	22.4
500-1,000	239	0.7	698,342	6.4	184,856	9.8	513,486	5.6	26.5
More than 1,000	130	0.4	3,081,067	15.2	1,050,097	30.3	2,030,970	12.1	34.1
All	37,068	100.0	71,055	100.0	12,158	100.0	58,897	100.0	17.1

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 policy, which makes 2011 tax law permanent with the exception of the temporary 2 percent reduction in Social Security payroll taxes. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 21 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 21 percent rate would phase in over a range of \$250,000 to \$500,000 of MAGI for married couples (\$200,000 to \$400,000 for singles and heads of household), indexed for inflation after 2009.

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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.