

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

Table T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	4.7
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.9
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	9.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	13.9
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	16.4
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	19.1
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	21.5
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	24.6
200-500	0.0	0	1.0	18,351	-0.1	3.5	175	0.1	27.5
500-1,000	0.0	0	25.0	27,887	-1.4	23.7	6,969	1.0	30.7
More than 1,000	0.0	0	24.9	169,232	-2.2	72.8	42,057	1.4	38.5
All	0.0	0	0.3	68,046	-0.3	100.0	186	0.3	23.9

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 21.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013 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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	4.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	3.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	9.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.9	0.0	13.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	16.4
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.6	0.0	19.1
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	9.8	0.0	21.5
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	25.0	0.0	24.6
200-500	0.0	1.0	-0.1	3.5	175	0.2	-0.2	17.0	0.1	27.5
500-1,000	0.0	25.0	-1.4	23.7	6,969	3.4	0.2	7.8	1.0	30.7
More than 1,000	0.0	24.9	-2.2	72.8	42,057	3.7	0.6	21.7	1.4	38.5
All	0.0	0.3	-0.3	100.0	186	1.1	0.0	100.0	0.3	23.9

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	21,065	12.7	5,766	1.0	272	0.2	5,493	1.3	4.7
10-20	27,359	16.5	15,205	3.5	589	0.6	14,616	4.4	3.9
20-30	20,377	12.3	25,480	4.3	2,466	1.8	23,015	5.1	9.7
40-50	13,305	8.0	46,141	5.1	7,566	3.5	38,575	5.6	16.4
50-75	22,765	13.7	63,142	11.9	12,061	9.7	51,081	12.7	19.1
75-100	14,636	8.8	89,268	10.9	19,150	9.9	70,119	11.2	21.5
100-200	20,881	12.6	139,817	24.3	34,450	25.3	105,367	23.9	24.6
200-500	6,084	3.7	292,655	14.8	80,280	17.2	212,376	14.1	27.4
500-1,000	1,051	0.6	696,116	6.1	206,532	7.6	489,584	5.6	29.7
More than 1,000	534	0.3	3,032,367	13.5	1,123,826	21.1	1,908,541	11.1	37.1
All	166,272	100.0	72,381	100.0	17,092	100.0	55,290	100.0	23.6

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

Number of AMT Taxpayers (millions). Baseline: 21.0 Proposal: 21.0

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	1.0	0.0	7.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	6.6
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.6	0.0	12.6
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.5	0.0	16.1
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.8	0.0	19.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.5	0.0	22.7
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.6	0.0	25.8
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	17.8	0.0	27.3
200-500	0.0	4.0	-0.4	8.6	783	0.9	0.0	10.3	0.3	30.5
500-1,000	0.0	37.2	-3.4	28.4	15,691	6.6	0.3	4.8	2.3	36.6
More than 1,000	0.0	33.9	-3.6	63.0	62,045	5.1	0.5	13.5	2.1	43.6
All	0.0	0.1	-0.3	100.0	90	1.0	0.0	100.0	0.2	22.4

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	402	1.0	5,276	3.6	7.1
10-20	19,121	23.7	15,084	9.2	993	2.7	14,090	11.0	6.6
20-30	12,334	15.3	25,339	9.9	3,188	5.7	22,151	11.2	12.6
40-50	5,981	7.4	45,980	8.7	9,164	7.9	36,816	9.0	19.9
50-75	8,668	10.8	62,437	17.2	14,174	17.6	48,263	17.1	22.7
75-100	3,570	4.4	88,424	10.0	22,778	11.7	65,646	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,252	18.0	99,426	13.6	27.3
200-500	794	1.0	298,894	7.5	90,423	10.3	208,471	6.8	30.3
500-1,000	131	0.2	696,170	2.9	239,164	4.5	457,007	2.5	34.4
More than 1,000	74	0.1	2,952,272	6.9	1,226,221	13.0	1,726,051	5.2	41.5
All	80,622	100.0	39,043	100.0	8,637	100.0	30,407	100.0	22.1

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	3.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	6.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	10.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	11.5
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.3	0.0	15.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	8.5	0.0	19.6
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.3	28.6	0.0	24.1
200-500	0.0	0.3	0.0	1.1	45	0.1	-0.2	20.6	0.0	27.0
500-1,000	0.0	23.0	-1.1	23.1	5,610	2.8	0.2	9.4	0.8	29.8
More than 1,000	0.0	23.1	-2.0	75.9	37,084	3.4	0.6	25.3	1.2	37.5
All	0.0	0.6	-0.4	100.0	372	1.1	0.0	100.0	0.3	25.4

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	153	0.0	4,940	0.1	3.0
10-20	2,559	4.4	15,850	0.5	215	0.0	15,635	0.7	1.4
20-30	2,875	5.0	25,634	1.0	1,541	0.2	24,093	1.2	6.0
40-50	4,468	7.7	46,489	2.7	5,342	1.2	41,148	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,088	5.4	53,910	9.6	15.8
75-100	9,429	16.3	89,794	11.0	17,579	8.6	72,215	11.9	19.6
100-200	16,457	28.5	140,888	30.2	33,901	28.9	106,986	30.6	24.1
200-500	5,091	8.8	291,809	19.4	78,741	20.8	213,068	18.9	27.0
500-1,000	885	1.5	696,396	8.0	201,726	9.3	494,671	7.6	29.0
More than 1,000	440	0.8	2,988,320	17.1	1,083,485	24.7	1,904,836	14.6	36.3
All	57,802	100.0	132,789	100.0	33,360	100.0	99,430	100.0	25.1

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	-0.8	0.0	-6.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.6	0.0	-5.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	4.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	11.7
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	11.6	0.0	16.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	25.4	0.0	19.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	16.9	0.0	22.6
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	18.9	0.0	25.2
200-500	0.0	3.3	-0.2	10.9	492	0.7	0.0	7.1	0.2	26.7
500-1,000	0.0	29.4	-1.6	26.6	7,605	4.0	0.1	3.0	1.1	29.5
More than 1,000	0.0	25.9	-2.2	62.5	39,152	3.6	0.2	7.6	1.4	39.1
All	0.0	0.1	-0.1	100.0	27	0.4	0.0	100.0	0.1	15.9

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	-436	-0.8	7,013	2.4	-6.6
10-20	5,398	21.4	15,312	8.2	-760	-2.6	16,071	10.2	-5.0
20-30	4,846	19.2	25,728	12.4	1,032	3.1	24,696	14.1	4.0
40-50	2,505	9.9	45,998	11.4	7,422	11.7	38,576	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,232	25.5	50,149	19.6	19.6
75-100	1,353	5.4	88,201	11.8	19,936	16.9	68,264	10.9	22.6
100-200	905	3.6	132,511	11.9	33,396	19.0	99,115	10.5	25.2
200-500	149	0.6	287,163	4.3	76,042	7.1	211,121	3.7	26.5
500-1,000	24	0.1	675,227	1.6	191,872	2.9	483,355	1.4	28.4
More than 1,000	11	0.0	2,859,898	3.1	1,080,095	7.3	1,779,803	2.3	37.8
All	25,256	100.0	39,986	100.0	6,311	100.0	33,675	100.0	15.8

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	-0.2	0.0	-10.9
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-9.2
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	10.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.5	0.0	15.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	7.8	0.0	18.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	10.0	0.0	21.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.2	28.9	0.0	24.8
200-500	0.0	0.3	0.0	1.6	45	0.1	-0.1	19.9	0.0	27.6
500-1,000	0.0	22.1	-0.9	24.4	4,316	2.0	0.1	8.7	0.6	31.0
More than 1,000	0.0	18.3	-1.6	74.0	28,523	2.6	0.4	21.0	1.0	38.4
All	0.0	0.3	-0.2	100.0	161	0.7	0.0	100.0	0.2	24.2

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	-653	-0.2	6,640	0.6	-10.9
10-20	5,658	11.5	15,525	1.9	-1,427	-0.7	16,953	2.7	-9.2
20-30	5,534	11.2	25,702	3.1	543	0.3	25,160	4.0	2.1
40-50	3,945	8.0	46,072	4.0	6,969	2.5	39,103	4.4	15.1
50-75	7,372	14.9	63,539	10.2	11,781	7.9	51,758	10.9	18.5
75-100	5,840	11.8	89,617	11.4	19,060	10.1	70,557	11.8	21.3
100-200	9,226	18.7	140,522	28.2	34,805	29.1	105,716	27.9	24.8
200-500	2,749	5.6	290,144	17.4	80,124	20.0	210,020	16.5	27.6
500-1,000	450	0.9	695,662	6.8	211,296	8.6	484,367	6.2	30.4
More than 1,000	206	0.4	2,943,211	13.2	1,101,078	20.6	1,842,133	10.9	37.4
All	49,418	100.0	93,026	100.0	22,303	100.0	70,722	100.0	24.0

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 would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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 T11-0239
27 Percent Effective Minimum Tax
Baseline: Current Law
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	0.2	0.0	1.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	3.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	5.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	7.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.3	0.0	12.0
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	8.0	0.0	15.9
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.5	21.1	0.0	21.2
200-500	0.0	2.3	-0.2	4.1	421	0.5	-0.4	19.0	0.1	26.9
500-1,000	0.0	34.1	-2.9	24.9	13,892	6.5	0.4	10.1	2.0	32.6
More than 1,000	0.0	41.5	-3.9	71.0	73,066	6.1	1.0	30.4	2.4	41.2
All	0.0	0.5	-0.6	100.0	360	2.5	0.0	100.0	0.5	20.6

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	60	0.0	6,702	1.0	0.9
10-20	8,603	23.2	15,150	5.0	150	0.2	14,999	6.1	1.0
20-30	4,956	13.4	25,187	4.7	762	0.7	24,425	5.8	3.0
40-50	2,823	7.6	46,514	5.0	3,301	1.8	43,213	5.8	7.1
50-75	5,216	14.1	63,113	12.5	7,541	7.4	55,571	13.8	12.0
75-100	3,053	8.2	88,974	10.3	14,117	8.2	74,857	10.9	15.9
100-200	3,858	10.4	139,885	20.5	29,636	21.6	110,249	20.2	21.2
200-500	1,285	3.5	298,833	14.6	79,844	19.4	218,990	13.4	26.7
500-1,000	239	0.7	698,342	6.4	213,998	9.7	484,344	5.5	30.6
More than 1,000	130	0.4	3,081,067	15.2	1,195,081	29.3	1,885,985	11.6	38.8
All	37,068	100.0	71,055	100.0	14,265	100.0	56,790	100.0	20.1

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 law. Proposal would require taxpayers to pay the higher of their tax under regular rules, including any applicable AMT liability, and an amount equal to 27 percent of modified AGI (MAGI), defined as AGI plus tax-exempt interest income. The 27 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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(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.