

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

Table T12-0029
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	58.3	-100	0.0	0	1.0	1.5	-58	-1.0	1.2
10-20	54.3	-218	0.0	0	0.8	3.6	-118	-0.8	1.0
20-30	73.7	-347	0.0	0	1.1	5.7	-256	-1.0	5.9
30-40	78.9	-480	0.0	0	1.2	7.0	-379	-1.1	10.2
40-50	82.6	-609	0.0	0	1.3	7.4	-503	-1.1	12.9
50-75	83.4	-833	0.0	0	1.3	14.9	-695	-1.1	15.5
75-100	86.6	-1,129	0.0	0	1.4	14.4	-978	-1.1	17.8
100-200	89.5	-1,716	0.0	0	1.4	30.5	-1,535	-1.1	21.7
200-500	90.5	-2,124	0.0	0	0.9	11.9	-1,922	-0.6	25.0
500-1,000	87.6	-2,254	0.0	0	0.4	2.1	-1,974	-0.3	24.9
More than 1,000	87.4	-2,290	0.0	0	0.1	1.1	-2,001	-0.1	29.0
All	74.0	-770	0.0	0	1.0	100.0	-570	-0.8	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 31.2

Proposal: 31.2

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law with the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the additional ten month extension.

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 T12-0029
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	58.3	0.0	1.0	1.5	-58	-45.0	-0.1	0.1	-1.0	1.2
10-20	54.3	0.0	0.8	3.6	-118	-43.4	-0.1	0.2	-0.8	1.0
20-30	73.7	0.0	1.1	5.7	-256	-14.7	-0.2	1.4	-1.0	5.9
30-40	78.9	0.0	1.2	7.0	-379	-9.6	-0.2	2.8	-1.1	10.2
40-50	82.6	0.0	1.3	7.4	-503	-8.0	-0.2	3.6	-1.1	12.9
50-75	83.4	0.0	1.3	14.9	-695	-6.6	-0.2	8.8	-1.1	15.5
75-100	86.6	0.0	1.4	14.4	-978	-5.9	-0.2	9.5	-1.1	17.8
100-200	89.5	0.0	1.4	30.5	-1,535	-4.7	-0.2	25.9	-1.1	21.7
200-500	90.5	0.0	0.9	11.9	-1,922	-2.5	0.3	19.4	-0.6	25.0
500-1,000	87.6	0.0	0.4	2.1	-1,974	-1.1	0.2	7.7	-0.3	24.9
More than 1,000	87.4	0.0	0.1	1.1	-2,001	-0.2	0.8	20.5	-0.1	29.0
All	74.0	0.0	1.0	100.0	-570	-4.0	0.0	100.0	-0.8	19.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	23,654	14.3	6,045	1.2	130	0.1	5,915	1.5	2.1
10-20	28,341	17.2	15,232	3.7	272	0.3	14,959	4.6	1.8
20-30	20,820	12.6	25,240	4.6	1,742	1.5	23,498	5.3	6.9
30-40	17,491	10.6	35,253	5.3	3,964	3.0	31,290	6.0	11.2
40-50	13,844	8.4	45,338	5.4	6,331	3.7	39,007	5.9	14.0
50-75	20,187	12.2	63,169	11.0	10,507	9.0	52,662	11.6	16.6
75-100	13,838	8.4	87,271	10.5	16,524	9.7	70,747	10.6	18.9
100-200	18,707	11.3	143,999	23.3	32,804	26.1	111,195	22.6	22.8
200-500	5,808	3.5	301,476	15.2	77,301	19.1	224,175	14.2	25.6
500-1,000	1,003	0.6	700,511	6.1	176,045	7.5	524,466	5.7	25.1
More than 1,000	503	0.3	3,175,826	13.8	921,783	19.7	2,254,043	12.3	29.0
All	165,201	100.0	69,939	100.0	14,224	100.0	55,715	100.0	20.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 31.2

Proposal: 31.2

* 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 T12-0029
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 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	54.7	0.0	1.0	4.1	-53	-15.7	-0.1	1.0	-0.9	4.8
10-20	42.7	0.0	0.6	7.4	-90	-10.7	-0.2	2.8	-0.6	5.0
20-30	64.7	0.0	1.0	11.1	-217	-7.8	-0.2	6.0	-0.9	10.2
30-40	72.6	0.0	1.2	13.6	-349	-6.7	-0.2	8.6	-1.0	13.8
40-50	81.6	0.0	1.4	13.1	-523	-6.2	-0.2	9.0	-1.2	17.4
50-75	79.5	0.0	1.4	21.1	-687	-5.3	-0.2	17.1	-1.1	19.6
75-100	81.3	0.0	1.4	12.4	-948	-4.8	-0.1	11.2	-1.1	21.8
100-200	76.8	0.0	1.1	12.9	-1,164	-3.5	0.1	16.2	-0.8	22.9
200-500	71.1	0.0	0.5	3.3	-1,099	-1.4	0.3	10.6	-0.4	25.3
500-1,000	67.2	0.0	0.2	0.6	-984	-0.6	0.2	4.5	-0.2	25.3
More than 1,000	66.0	0.0	0.1	0.3	-1,031	-0.1	0.6	12.9	0.0	32.2
All	61.4	0.0	1.0	100.0	-297	-4.4	0.0	100.0	-0.8	17.9

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	18,677	23.2	5,934	3.8	339	1.2	5,594	4.4	5.7
10-20	19,704	24.4	15,064	10.1	839	3.0	14,226	11.8	5.6
20-30	12,248	15.2	25,068	10.5	2,771	6.2	22,297	11.5	11.1
30-40	9,316	11.6	35,203	11.2	5,194	8.8	30,009	11.7	14.8
40-50	6,007	7.5	45,161	9.3	8,370	9.2	36,791	9.3	18.5
50-75	7,366	9.1	62,176	15.6	12,868	17.3	49,308	15.3	20.7
75-100	3,136	3.9	86,024	9.2	19,723	11.3	66,301	8.7	22.9
100-200	2,656	3.3	139,722	12.7	33,097	16.0	106,625	11.9	23.7
200-500	714	0.9	307,687	7.5	79,007	10.3	228,679	6.9	25.7
500-1,000	138	0.2	678,159	3.2	172,628	4.3	505,531	2.9	25.5
More than 1,000	67	0.1	3,141,069	7.2	1,011,219	12.3	2,129,851	6.0	32.2
All	80,620	100.0	36,344	100.0	6,800	100.0	29,544	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 T12-0029
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 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	61.9	0.0	1.4	0.2	-78	53.9	0.0	0.0	-1.4	-4.1
10-20	76.5	0.0	1.1	0.9	-185	48.4	0.0	-0.1	-1.2	-3.6
20-30	79.3	0.0	1.1	1.6	-285	-72.4	-0.1	0.0	-1.1	0.4
30-40	79.6	0.0	1.1	2.5	-369	-17.5	-0.1	0.4	-1.0	4.9
40-50	78.9	0.0	1.0	3.7	-432	-11.3	-0.1	1.1	-1.0	7.5
50-75	84.0	0.0	1.2	11.2	-665	-7.8	-0.2	4.8	-1.0	12.3
75-100	87.8	0.0	1.3	15.6	-974	-6.4	-0.3	8.4	-1.1	16.2
100-200	91.4	0.0	1.4	42.1	-1,603	-4.9	-0.4	29.9	-1.1	21.5
200-500	93.4	0.0	0.9	17.4	-2,058	-2.7	0.2	23.2	-0.7	25.0
500-1,000	90.8	0.0	0.4	3.1	-2,160	-1.2	0.2	9.1	-0.3	24.8
More than 1,000	91.2	0.0	0.1	1.6	-2,191	-0.3	0.8	23.1	-0.1	28.4
All	85.5	0.0	1.0	100.0	-1,017	-3.5	0.0	100.0	-0.8	21.2

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	1,412	2.5	5,472	0.1	-145	0.0	5,617	0.1	-2.7
10-20	2,711	4.7	15,812	0.6	-382	-0.1	16,194	0.8	-2.4
20-30	3,358	5.9	25,426	1.1	394	0.1	25,033	1.4	1.6
30-40	3,936	6.9	35,482	1.9	2,109	0.5	33,372	2.2	5.9
40-50	4,904	8.6	45,674	3.0	3,845	1.1	41,830	3.5	8.4
50-75	9,775	17.1	64,093	8.3	8,533	5.1	55,561	9.3	13.3
75-100	9,326	16.3	87,934	10.9	15,224	8.6	72,710	11.6	17.3
100-200	15,280	26.7	145,189	29.5	32,770	30.4	112,418	29.3	22.6
200-500	4,920	8.6	300,780	19.7	77,126	23.0	223,654	18.8	25.6
500-1,000	831	1.5	704,723	7.8	176,793	8.9	527,931	7.5	25.1
More than 1,000	416	0.7	3,104,064	17.2	884,273	22.3	2,219,791	15.8	28.5
All	57,183	100.0	131,340	100.0	28,839	100.0	102,500	100.0	22.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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.

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H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 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	75.6	0.0	1.0	2.5	-78	8.3	-0.6	-3.7	-1.1	-14.8
10-20	82.4	0.0	1.1	9.5	-180	12.1	-2.0	-10.0	-1.2	-10.8
20-30	91.0	0.0	1.3	14.9	-330	282.6	-1.8	-2.3	-1.3	-1.8
30-40	92.5	0.0	1.4	16.0	-454	-17.6	-0.8	8.5	-1.3	6.0
40-50	91.0	0.0	1.5	14.0	-584	-9.8	0.1	14.6	-1.3	11.9
50-75	92.2	0.0	1.6	20.0	-816	-7.6	0.8	27.5	-1.3	15.8
75-100	90.9	0.0	1.6	11.8	-1,089	-6.1	0.9	20.6	-1.3	19.4
100-200	95.8	0.0	1.5	9.0	-1,492	-4.7	1.2	20.7	-1.1	22.5
200-500	92.9	0.0	0.7	1.9	-1,569	-2.1	0.8	10.1	-0.5	24.5
500-1,000	93.5	0.0	0.3	0.3	-1,422	-0.9	0.4	4.1	-0.2	24.0
More than 1,000	82.9	0.0	0.1	0.1	-1,367	-0.2	1.0	9.8	-0.1	29.4
All	87.3	0.0	1.3	100.0	-431	-10.2	0.0	100.0	-1.2	10.3

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	3,397	13.7	6,878	2.6	-937	-3.0	7,815	3.3	-13.6
10-20	5,620	22.6	15,507	9.5	-1,496	-8.0	17,003	11.8	-9.7
20-30	4,820	19.4	25,513	13.4	-117	-0.5	25,629	15.2	-0.5
30-40	3,780	15.2	35,084	14.5	2,574	9.3	32,510	15.1	7.3
40-50	2,556	10.3	45,194	12.6	5,945	14.5	39,249	12.4	13.2
50-75	2,617	10.5	62,439	17.8	10,706	26.8	51,733	16.7	17.2
75-100	1,162	4.7	85,840	10.9	17,723	19.7	68,118	9.8	20.7
100-200	643	2.6	134,826	9.5	31,803	19.5	103,023	8.2	23.6
200-500	131	0.5	294,742	4.2	73,823	9.2	220,919	3.6	25.1
500-1,000	24	0.1	678,200	1.8	164,344	3.7	513,857	1.5	24.2
More than 1,000	10	0.0	3,014,509	3.4	886,194	8.8	2,128,314	2.7	29.4
All	24,826	100.0	36,919	100.0	4,216	100.0	32,703	100.0	11.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

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Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	75.2	0.0	1.1	0.7	-84	6.8	-0.1	-0.6	-1.3	-20.5
10-20	92.6	0.0	1.1	2.8	-207	8.6	-0.2	-1.8	-1.3	-16.6
20-30	96.2	0.0	1.3	4.6	-354	35.8	-0.3	-0.9	-1.4	-5.3
30-40	95.9	0.0	1.4	5.5	-481	-26.9	-0.2	0.8	-1.4	3.7
40-50	94.7	0.0	1.5	5.7	-608	-12.6	-0.2	2.0	-1.3	9.3
50-75	95.2	0.0	1.6	12.9	-866	-8.9	-0.3	6.7	-1.4	14.0
75-100	97.4	0.0	1.7	14.8	-1,202	-7.4	-0.3	9.3	-1.4	17.2
100-200	98.3	0.0	1.7	35.2	-1,856	-5.4	-0.2	30.8	-1.3	22.2
200-500	98.6	0.0	1.1	14.2	-2,327	-2.9	0.5	23.8	-0.8	25.9
500-1,000	98.3	0.0	0.5	2.4	-2,492	-1.3	0.3	9.0	-0.4	26.1
More than 1,000	96.0	0.0	0.1	1.1	-2,504	-0.3	0.9	20.8	-0.1	29.6
All	94.3	0.0	1.3	100.0	-910	-4.8	0.0	100.0	-1.0	19.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	3,846	7.9	6,428	0.6	-1,234	-0.5	7,662	0.8	-19.2
10-20	5,948	12.2	15,742	2.1	-2,408	-1.6	18,149	3.0	-15.3
20-30	5,713	11.7	25,506	3.3	-990	-0.6	26,496	4.3	-3.9
30-40	5,081	10.4	35,137	4.0	1,790	1.0	33,348	4.8	5.1
40-50	4,169	8.6	45,275	4.2	4,815	2.2	40,460	4.8	10.6
50-75	6,587	13.5	63,896	9.4	9,778	7.0	54,118	10.0	15.3
75-100	5,463	11.2	87,562	10.7	16,226	9.6	71,336	11.0	18.5
100-200	8,400	17.3	145,248	27.2	34,108	31.0	111,140	26.3	23.5
200-500	2,702	5.6	300,076	18.1	79,970	23.4	220,106	16.7	26.7
500-1,000	430	0.9	708,894	6.8	187,596	8.7	521,299	6.3	26.5
More than 1,000	199	0.4	3,113,066	13.8	924,690	19.9	2,188,376	12.3	29.7
All	48,707	100.0	91,956	100.0	18,996	100.0	72,959	100.0	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 with the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the additional ten month extension. 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 T12-0029
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Law (Including Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 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	4.0	0.0	0.0	0.1	-2	-4.6	0.0	0.0	0.0	0.7
10-20	5.2	0.0	0.0	0.8	-5	-3.9	0.0	0.3	0.0	0.8
20-30	20.6	0.0	0.1	2.3	-24	-4.1	0.0	0.7	-0.1	2.3
30-40	31.3	0.0	0.2	4.3	-60	-3.7	0.0	1.5	-0.2	4.4
40-50	41.8	0.0	0.3	6.2	-110	-4.3	-0.1	1.8	-0.2	5.3
50-75	49.0	0.0	0.3	16.9	-186	-3.2	-0.1	6.8	-0.3	9.2
75-100	51.4	0.0	0.4	15.5	-271	-2.4	-0.1	8.4	-0.3	12.8
100-200	54.4	0.0	0.4	32.2	-469	-1.8	-0.1	22.5	-0.3	17.5
200-500	62.5	0.0	0.3	16.1	-716	-1.0	0.1	20.4	-0.2	22.7
500-1,000	56.8	0.0	0.1	3.3	-748	-0.5	0.1	9.2	-0.1	23.3
More than 1,000	65.6	0.0	0.0	2.3	-982	-0.1	0.3	28.5	0.0	29.3
All	29.6	0.0	0.3	100.0	-144	-1.3	0.0	100.0	-0.2	15.9

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 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	3,154	8.7	6,651	0.8	50	0.0	6,600	1.0	0.8
10-20	8,698	24.0	14,806	5.1	119	0.3	14,687	6.1	0.8
20-30	4,924	13.6	24,706	4.9	595	0.7	24,111	5.6	2.4
30-40	3,727	10.3	35,197	5.2	1,608	1.5	33,589	5.9	4.6
40-50	2,930	8.1	45,938	5.4	2,556	1.9	43,382	6.0	5.6
50-75	4,733	13.0	62,567	11.8	5,917	6.9	56,650	12.7	9.5
75-100	2,996	8.3	87,118	10.4	11,436	8.5	75,682	10.8	13.1
100-200	3,598	9.9	142,540	20.4	25,424	22.6	117,116	20.0	17.8
200-500	1,179	3.3	304,739	14.3	69,818	20.4	234,922	13.2	22.9
500-1,000	229	0.6	685,254	6.3	160,083	9.1	525,171	5.7	23.4
More than 1,000	122	0.3	3,174,793	15.5	930,423	28.1	2,244,370	13.0	29.3
All	36,319	100.0	69,121	100.0	11,131	100.0	57,991	100.0	16.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 with the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the additional ten month extension. 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

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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.