

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

Table T12-0054
Administration's FY2013 Budget Proposals
Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.2	17	0.0	0.0	0	0.0	3.9
20-30	0.0	0	0.6	32	0.0	0.0	0	0.0	9.7
30-40	0.0	0	1.5	24	0.0	0.0	0	0.0	13.9
40-50	0.0	0	2.9	32	0.0	0.0	1	0.0	16.4
50-75	0.0	0	3.8	53	0.0	0.1	2	0.0	19.1
75-100	0.1	-39	4.8	81	0.0	0.2	4	0.0	21.5
100-200	1.2	-75	3.2	309	0.0	0.6	9	0.0	24.7
200-500	12.9	-319	33.7	4,056	-0.6	24.0	1,325	0.5	28.0
500-1,000	2.5	-423	82.9	8,577	-1.5	22.2	7,099	1.0	30.9
More than 1,000	1.7	-431	90.4	36,845	-1.8	52.9	33,282	1.1	38.4
All	0.7	-263	3.9	5,247	-0.4	100.0	202	0.3	24.0

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 22.8

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would a) reinstate the 36 and 39.6 percent tax brackets with the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); b) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; c) tax capital gains at 20% and qualified dividends at ordinary rates for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; and d) limit itemized deductions and certain other tax expenditures to 28% for taxpayers in the top two brackets. 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.

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Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.2	0.0	0.0	0	0.0	0.0	0.6	0.0	3.9
20-30	0.0	0.6	0.0	0.0	0	0.0	0.0	1.7	0.0	9.7
30-40	0.0	1.5	0.0	0.0	0	0.0	0.0	2.9	0.0	13.9
40-50	0.0	2.9	0.0	0.0	1	0.0	0.0	3.5	0.0	16.4
50-75	0.0	3.8	0.0	0.1	2	0.0	-0.1	9.5	0.0	19.1
75-100	0.1	4.8	0.0	0.2	4	0.0	-0.1	9.7	0.0	21.5
100-200	1.2	3.2	0.0	0.6	9	0.0	-0.3	25.0	0.0	24.7
200-500	12.9	33.7	-0.6	24.0	1,325	1.7	0.1	17.3	0.5	28.0
500-1,000	2.5	82.9	-1.5	22.2	7,099	3.4	0.2	7.8	1.0	30.9
More than 1,000	1.7	90.4	-1.8	52.9	33,282	2.9	0.4	21.6	1.1	38.4
All	0.7	3.9	-0.4	100.0	202	1.2	0.0	100.0	0.3	24.0

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	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	23,014	5.1	9.7
30-40	16,959	10.2	35,896	5.1	4,988	3.0	30,908	5.7	13.9
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	12,062	9.6	51,080	12.7	19.1
75-100	14,636	8.8	89,268	10.9	19,151	9.8	70,117	11.2	21.5
100-200	20,881	12.6	139,817	24.3	34,473	25.3	105,345	23.9	24.7
200-500	6,084	3.7	292,655	14.8	80,484	17.2	212,172	14.1	27.5
500-1,000	1,051	0.6	696,116	6.1	207,698	7.7	488,418	5.6	29.8
More than 1,000	534	0.3	3,032,367	13.5	1,130,608	21.2	1,901,759	11.1	37.3
All	166,272	100.0	72,381	100.0	17,132	100.0	55,250	100.0	23.7

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 22.8

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Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.3	0.0	0.0	0	0.0	0.0	2.7	0.0	6.6
20-30	0.0	0.8	0.0	0.1	0	0.0	0.0	5.6	0.0	12.6
30-40	0.0	2.3	0.0	0.1	1	0.0	-0.1	7.5	0.0	16.1
40-50	0.0	4.6	0.0	0.2	2	0.0	-0.1	7.8	0.0	19.9
50-75	0.0	3.5	0.0	0.4	2	0.0	-0.1	17.5	0.0	22.7
75-100	0.0	2.4	0.0	0.3	4	0.0	-0.1	11.6	0.0	25.8
100-200	0.7	3.6	0.0	0.6	8	0.0	-0.1	17.8	0.0	27.3
200-500	16.4	49.3	-0.6	20.2	1,199	1.3	0.1	10.4	0.4	30.7
500-1,000	3.4	82.1	-1.6	20.2	7,260	3.0	0.1	4.6	1.0	35.6
More than 1,000	2.5	86.9	-2.2	57.9	37,022	3.0	0.3	13.3	1.3	43.0
All	0.2	2.1	-0.2	100.0	58	0.7	0.0	100.0	0.2	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	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	5.6	22,151	11.2	12.6
30-40	9,158	11.4	35,802	10.4	5,751	7.6	30,051	11.2	16.1
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	14,176	17.6	48,261	17.1	22.7
75-100	3,570	4.4	88,424	10.0	22,783	11.7	65,641	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,288	18.0	99,390	13.6	27.3
200-500	794	1.0	298,894	7.5	90,682	10.3	208,212	6.8	30.3
500-1,000	131	0.2	696,170	2.9	240,493	4.5	455,677	2.4	34.6
More than 1,000	74	0.1	2,952,272	6.9	1,232,275	13.0	1,719,997	5.2	41.7
All	80,622	100.0	39,043	100.0	8,649	100.0	30,394	100.0	22.2

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

* Less than 0.05

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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.

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Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.2	0.0	0.0	0	0.0	0.0	0.2	0.0	6.0
30-40	0.0	0.9	0.0	0.0	0	0.0	0.0	0.7	0.0	10.0
40-50	0.0	2.0	0.0	0.0	1	0.0	0.0	1.2	0.0	11.5
50-75	0.0	4.9	0.0	0.1	2	0.0	-0.1	5.3	0.0	15.8
75-100	0.0	6.1	0.0	0.1	4	0.0	-0.1	8.5	0.0	19.6
100-200	1.2	3.1	0.0	0.4	6	0.0	-0.4	28.5	0.0	24.1
200-500	12.6	30.7	-0.6	24.9	1,342	1.7	0.1	20.8	0.5	27.5
500-1,000	2.2	83.0	-1.4	23.0	7,129	3.5	0.2	9.5	1.0	30.2
More than 1,000	1.4	90.9	-1.7	51.4	32,031	2.9	0.4	25.2	1.1	37.6
All	1.5	7.6	-0.5	100.0	474	1.4	0.0	100.0	0.4	25.6

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	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	1,542	0.2	24,092	1.2	6.0
30-40	3,624	6.3	36,207	1.7	3,625	0.7	32,581	2.1	10.0
40-50	4,468	7.7	46,489	2.7	5,342	1.2	41,147	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,088	5.4	53,909	9.7	15.8
75-100	9,429	16.3	89,794	11.0	17,580	8.6	72,214	11.9	19.6
100-200	16,457	28.5	140,888	30.2	33,919	28.9	106,968	30.7	24.1
200-500	5,091	8.8	291,809	19.4	78,932	20.8	212,876	18.9	27.1
500-1,000	885	1.5	696,396	8.0	202,855	9.3	493,541	7.6	29.1
More than 1,000	440	0.8	2,988,320	17.1	1,090,274	24.8	1,898,046	14.5	36.5
All	57,802	100.0	132,789	100.0	33,451	100.0	99,338	100.0	25.2

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

* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would a) reinstate the 36 and 39.6 percent tax brackets with the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); b) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; c) tax capital gains at 20% and qualified dividends at ordinary rates for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; and d) limit itemized deductions and certain other tax expenditures to 28% for taxpayers in the top two brackets. For a description of TPC's current law and current policy <http://www.taxpolicycenter.org/T11-0270>

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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.

Table T12-0054
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Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.2	0.0	0.0	0	0.0	0.0	3.1	0.0	4.0
30-40	0.0	0.2	0.0	0.0	0	0.0	0.0	9.8	0.0	11.7
40-50	0.0	1.1	0.0	0.2	0	0.0	0.0	11.6	0.0	16.1
50-75	0.0	2.0	0.0	0.6	1	0.0	-0.1	25.3	0.0	19.6
75-100	0.0	2.7	0.0	0.6	3	0.0	-0.1	16.9	0.0	22.6
100-200	0.4	1.3	0.0	1.2	7	0.0	-0.1	18.9	0.0	25.2
200-500	5.2	38.8	-0.5	25.5	943	1.2	0.1	7.2	0.3	26.9
500-1,000	10.3	78.4	-1.1	21.8	5,065	2.6	0.1	2.9	0.8	29.4
More than 1,000	2.9	91.2	-1.4	50.1	25,593	2.4	0.2	7.5	0.9	38.9
All	0.1	1.0	-0.1	100.0	22	0.4	0.0	100.0	0.1	15.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013 ¹

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	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	-759	-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
30-40	3,748	14.8	35,771	13.3	4,179	9.8	31,591	13.9	11.7
40-50	2,505	9.9	45,998	11.4	7,423	11.7	38,576	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,233	25.4	50,148	19.6	19.6
75-100	1,353	5.4	88,201	11.8	19,938	16.9	68,263	10.9	22.6
100-200	905	3.6	132,511	11.9	33,435	19.0	99,077	10.5	25.2
200-500	149	0.6	287,163	4.3	76,268	7.1	210,895	3.7	26.6
500-1,000	24	0.1	675,227	1.6	193,153	2.9	482,074	1.4	28.6
More than 1,000	11	0.0	2,859,898	3.1	1,087,142	7.4	1,772,756	2.3	38.0
All	25,256	100.0	39,986	100.0	6,318	100.0	33,668	100.0	15.8

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

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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	0.3	0.0	2.1
30-40	0.0	0.3	0.0	0.0	0	0.0	0.0	1.7	0.0	10.8
40-50	0.0	1.1	0.0	0.0	0	0.0	0.0	2.5	0.0	15.1
50-75	0.0	2.3	0.0	0.1	1	0.0	-0.1	7.8	0.0	18.5
75-100	0.0	3.4	0.0	0.1	2	0.0	-0.1	9.9	0.0	21.3
100-200	0.6	2.2	0.0	0.3	5	0.0	-0.4	28.7	0.0	24.8
200-500	6.5	33.5	-0.8	30.7	1,635	2.0	0.1	20.1	0.6	28.3
500-1,000	1.2	91.0	-1.7	25.2	8,207	3.9	0.2	8.9	1.2	31.8
More than 1,000	0.9	96.2	-1.7	43.7	31,063	2.8	0.3	21.0	1.1	38.7
All	0.5	4.4	-0.4	100.0	297	1.3	0.0	100.0	0.3	24.4

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	3,361	6.8	5,988	0.4	-652	-0.2	6,640	0.6	-10.9
10-20	5,658	11.5	15,525	1.9	-1,426	-0.7	16,951	2.8	-9.2
20-30	5,534	11.2	25,702	3.1	543	0.3	25,159	4.0	2.1
30-40	4,844	9.8	35,836	3.8	3,856	1.7	31,981	4.4	10.8
40-50	3,945	8.0	46,072	4.0	6,970	2.5	39,102	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	19,061	10.1	70,556	11.8	21.3
100-200	9,226	18.7	140,522	28.2	34,828	29.1	105,694	27.9	24.8
200-500	2,749	5.6	290,144	17.4	80,345	20.0	209,799	16.5	27.7
500-1,000	450	0.9	695,662	6.8	212,721	8.7	482,942	6.2	30.6
More than 1,000	206	0.4	2,943,211	13.2	1,108,855	20.7	1,834,356	10.8	37.7
All	49,418	100.0	93,026	100.0	22,366	100.0	70,660	100.0	24.0

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. Proposal would a) reinstate the 36 and 39.6 percent tax brackets with the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); b) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; c) tax capital gains at 20% and qualified dividends at ordinary rates for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; and d) limit itemized deductions and certain other tax expenditures to 28% for taxpayers in the top two brackets. 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 T12-0054
Administration's FY2013 Budget Proposals
Tax Provisions Affecting Primarily High-Income Taxpayers
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	0.2	0.0	1.0
20-30	0.0	0.6	0.0	0.0	0	0.0	0.0	0.7	0.0	3.0
30-40	0.0	4.0	0.0	0.0	1	0.0	0.0	1.5	0.0	5.8
40-50	0.0	6.0	0.0	0.1	2	0.1	0.0	1.7	0.0	7.1
50-75	0.0	9.6	0.0	0.3	5	0.1	-0.1	7.3	0.0	12.0
75-100	0.2	11.7	0.0	0.4	10	0.1	-0.1	8.0	0.0	15.9
100-200	1.5	7.8	0.0	0.9	18	0.1	-0.3	21.3	0.0	21.2
200-500	20.3	29.5	-0.4	12.4	759	1.0	-0.1	19.3	0.3	27.0
500-1,000	5.2	72.2	-1.2	17.6	5,793	2.7	0.1	9.8	0.8	31.6
More than 1,000	2.6	86.9	-2.2	68.4	41,512	3.5	0.6	30.0	1.4	40.3
All	0.9	5.9	-0.4	100.0	213	1.5	0.0	100.0	0.3	20.4

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	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
30-40	3,838	10.4	35,853	5.2	2,093	1.5	33,760	6.2	5.8
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	7,542	7.4	55,570	13.8	12.0
75-100	3,053	8.2	88,974	10.3	14,120	8.1	74,853	10.9	15.9
100-200	3,858	10.4	139,885	20.5	29,658	21.6	110,227	20.2	21.2
200-500	1,285	3.5	298,833	14.6	80,027	19.4	218,806	13.4	26.8
500-1,000	239	0.7	698,342	6.4	214,707	9.7	483,635	5.5	30.8
More than 1,000	130	0.4	3,081,067	15.2	1,200,547	29.4	1,880,519	11.6	39.0
All	37,068	100.0	71,055	100.0	14,298	100.0	56,758	100.0	20.1

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. Proposal would a) reinstate the 36 and 39.6 percent tax brackets with the threshold for the 36 percent bracket at \$200,000 (single), \$250,000 (married), or \$225,000 (head of household), indexed for inflation after 2009, less the standard deduction and one personal exemption (two if married); b) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; c) tax capital gains at 20% and qualified dividends at ordinary rates for taxpayers in the top two brackets and repeal the 8%/18% rates for assets held more than 5 years; and d) limit itemized deductions and certain other tax expenditures to 28% for taxpayers in the top two brackets. For a description of TPC's current law and current policy baselines, 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.