

Table T12-0066
Administration's FY2013 Budget Proposals
Administration's Baseline
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	9.8	-526	0.0	0	0.9	0.3	-52	-0.9	3.8
10-20	39.8	-616	*	**	1.7	2.0	-245	-1.6	2.3
20-30	68.0	-877	*	**	2.6	3.6	-600	-2.4	7.3
30-40	86.2	-903	*	**	2.6	4.0	-791	-2.2	11.7
40-50	90.2	-1,003	0.0	0	2.4	3.6	-907	-2.0	14.5
50-75	96.2	-1,378	0.0	0	2.6	8.9	-1,319	-2.1	17.1
75-100	98.7	-2,195	0.0	0	3.0	9.3	-2,133	-2.4	19.1
100-200	99.2	-4,181	0.0	0	3.9	25.4	-4,088	-2.9	21.7
200-500	99.3	-9,561	*	**	4.3	16.3	-9,046	-3.1	24.4
500-1,000	98.7	-22,518	0.2	3,297	4.3	6.6	-21,129	-3.0	26.8
More than 1,000	99.1	-129,504	0.2	27,227	6.6	19.9	-125,572	-4.1	33.0
All	71.1	-2,907	*	**	3.7	100.0	-2,025	-2.8	20.9

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 4.3

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law. Proposal is the adjusted baseline from the Administration's FY2013 Budget. It would a) index the parameters of the AMT to inflation after 2011 and allow non-refundable credits against tentative AMT; b) extend all provisions of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28, 33, and 35 percent brackets, the elimination of PEP and Pease, the 0%/15% rate structure on capital gains and qualified dividends, the \$1,000 child tax credit, the higher maximum credit amount for the child and dependent care tax credit, and education tax benefits; c) extend the \$3,000 (not indexed) refundability threshold for the child tax credit; and d) set the estate tax at its 2012 level (\$5M exemption (indexed) and a 45% rate). 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 T12-0066
Administration's FY2013 Budget Proposals
Administration's Baseline
Baseline: Current Law
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	9.8	0.0	0.9	0.3	-52	-19.0	0.0	0.2	-0.9	3.8
10-20	39.8	*	1.7	2.0	-245	-41.6	-0.2	0.4	-1.6	2.3
20-30	68.0	*	2.6	3.6	-600	-24.3	-0.3	1.5	-2.4	7.3
30-40	86.2	*	2.6	4.0	-791	-15.8	-0.1	2.8	-2.2	11.7
40-50	90.2	0.0	2.4	3.6	-907	-12.0	0.0	3.5	-2.0	14.5
50-75	96.2	0.0	2.6	8.9	-1,319	-10.9	0.1	9.8	-2.1	17.1
75-100	98.7	0.0	3.0	9.3	-2,133	-11.1	0.1	9.9	-2.4	19.1
100-200	99.2	0.0	3.9	25.4	-4,088	-11.9	0.0	25.3	-2.9	21.7
200-500	99.3	*	4.3	16.3	-9,046	-11.2	0.1	17.3	-3.1	24.4
500-1,000	98.7	0.2	4.3	6.6	-21,129	-10.2	0.1	7.8	-3.0	26.8
More than 1,000	99.1	0.2	6.6	19.9	-125,572	-11.2	0.2	21.3	-4.1	33.0
All	71.1	*	3.7	100.0	-2,025	-11.8	0.0	100.0	-2.8	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	272	0.2	5,493	1.3	4.7
10-20	27,359	16.5	15,205	3.5	589	0.6	14,615	4.4	3.9
20-30	20,377	12.3	25,480	4.3	2,467	1.8	23,013	5.1	9.7
30-40	16,959	10.2	35,896	5.1	5,003	3.0	30,893	5.7	13.9
40-50	13,305	8.0	46,141	5.1	7,572	3.5	38,569	5.6	16.4
50-75	22,765	13.7	63,142	11.9	12,083	9.7	51,059	12.7	19.1
75-100	14,636	8.8	89,268	10.9	19,148	9.8	70,120	11.2	21.5
100-200	20,881	12.6	139,817	24.3	34,486	25.3	105,331	23.9	24.7
200-500	6,084	3.7	292,655	14.8	80,560	17.2	212,095	14.1	27.5
500-1,000	1,051	0.6	696,116	6.1	207,852	7.7	488,263	5.6	29.9
More than 1,000	534	0.3	3,032,367	13.5	1,125,548	21.1	1,906,819	11.1	37.1
All	166,272	100.0	72,381	100.0	17,126	100.0	55,256	100.0	23.7

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 4.3

* Less than 0.05

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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	2.7	0.0	0.2	0.3	-12	-3.1	0.1	1.0	-0.2	6.9
10-20	33.0	*	0.7	2.7	-101	-10.2	0.0	2.7	-0.7	5.9
20-30	60.7	*	1.3	4.9	-283	-8.9	0.1	5.7	-1.1	11.5
30-40	88.5	*	1.5	5.9	-459	-7.9	0.2	7.8	-1.3	14.9
40-50	96.1	0.0	1.5	4.5	-539	-5.9	0.4	8.2	-1.2	18.8
50-75	97.2	0.0	2.2	13.2	-1,079	-7.6	0.5	18.2	-1.7	21.1
75-100	98.3	0.0	3.0	9.8	-1,941	-8.5	0.2	11.9	-2.2	23.6
100-200	98.6	*	4.1	19.2	-4,070	-10.9	-0.1	17.9	-3.0	24.4
200-500	98.4	0.1	7.1	16.4	-14,631	-16.0	-0.7	9.7	-4.9	25.7
500-1,000	98.3	0.3	8.7	7.2	-39,231	-16.2	-0.3	4.3	-5.6	29.3
More than 1,000	98.8	0.2	8.8	15.8	-152,404	-12.6	-0.3	12.4	-5.2	35.9
All	55.0	*	2.9	100.0	-882	-10.2	0.0	100.0	-2.3	19.9

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	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	994	2.7	14,090	11.0	6.6
20-30	12,334	15.3	25,339	9.9	3,189	5.6	22,150	11.2	12.6
30-40	9,158	11.4	35,802	10.4	5,779	7.6	30,023	11.2	16.1
40-50	5,981	7.4	45,980	8.7	9,177	7.9	36,803	9.0	20.0
50-75	8,668	10.8	62,437	17.2	14,231	17.7	48,206	17.1	22.8
75-100	3,570	4.4	88,424	10.0	22,769	11.6	65,655	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,398	18.0	99,281	13.6	27.4
200-500	794	1.0	298,894	7.5	91,490	10.4	207,404	6.7	30.6
500-1,000	131	0.2	696,170	2.9	242,969	4.6	453,202	2.4	34.9
More than 1,000	74	0.1	2,952,272	6.9	1,212,948	12.8	1,739,324	5.2	41.1
All	80,622	100.0	39,043	100.0	8,658	100.0	30,386	100.0	22.2

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

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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 T12-0066
Administration's FY2013 Budget Proposals
Administration's Baseline
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	19.4	0.0	2.5	0.1	-124	-80.8	0.0	0.0	-2.4	0.6
10-20	45.9	0.0	3.2	0.6	-499	-231.7	-0.1	0.0	-3.2	-1.8
20-30	64.7	0.0	4.9	1.5	-1,187	-76.9	-0.2	0.1	-4.6	1.4
30-40	70.9	*	3.9	2.0	-1,285	-35.5	-0.2	0.5	-3.6	6.5
40-50	78.0	0.0	2.9	2.3	-1,192	-22.3	-0.2	1.1	-2.6	8.9
50-75	94.7	0.0	2.6	6.3	-1,400	-13.9	-0.1	5.3	-2.2	13.6
75-100	98.8	0.0	3.0	8.9	-2,168	-12.3	0.0	8.5	-2.4	17.2
100-200	99.4	0.0	3.9	29.8	-4,158	-12.3	-0.1	28.8	-3.0	21.1
200-500	99.4	*	3.9	18.4	-8,283	-10.5	0.3	21.1	-2.8	24.2
500-1,000	98.9	0.1	3.8	7.2	-18,571	-9.2	0.3	9.6	-2.7	26.4
More than 1,000	99.2	0.2	6.3	22.9	-119,476	-11.0	0.3	25.0	-4.0	32.4
All	88.6	*	4.0	100.0	-3,969	-11.9	0.0	100.0	-3.0	22.2

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	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	3,624	0.7	32,582	2.1	10.0
40-50	4,468	7.7	46,489	2.7	5,343	1.2	41,147	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,089	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	33,914	28.9	106,974	30.7	24.1
200-500	5,091	8.8	291,809	19.4	78,898	20.8	212,911	18.9	27.0
500-1,000	885	1.5	696,396	8.0	202,678	9.3	493,719	7.6	29.1
More than 1,000	440	0.8	2,988,320	17.1	1,087,642	24.8	1,900,678	14.6	36.4
All	57,802	100.0	132,789	100.0	33,424	100.0	99,365	100.0	25.2

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

* Less than 0.05

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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	46.3	0.0	3.5	2.4	-247	56.7	-0.7	-1.5	-3.8	-10.4
10-20	58.5	*	3.9	11.3	-632	83.3	-3.2	-5.8	-4.1	-9.1
20-30	86.6	0.1	4.3	16.9	-1,055	-102.3	-3.2	-0.1	-4.1	-0.1
30-40	93.9	0.1	3.6	14.1	-1,139	-27.3	-1.0	8.8	-3.2	8.5
40-50	97.1	0.0	3.2	10.3	-1,245	-16.8	0.3	12.0	-2.7	13.4
50-75	97.8	0.0	3.2	17.5	-1,596	-13.1	1.9	27.3	-2.6	17.1
75-100	98.6	0.0	3.5	10.6	-2,360	-11.8	1.5	18.4	-2.7	19.9
100-200	99.4	0.0	3.0	8.8	-2,928	-8.8	2.4	21.4	-2.2	23.0
200-500	99.7	*	2.7	2.8	-5,636	-7.4	1.0	8.2	-2.0	24.6
500-1,000	98.9	0.3	3.5	1.3	-16,619	-8.6	0.4	3.2	-2.5	26.1
More than 1,000	99.3	0.3	6.5	4.1	-115,074	-10.6	0.8	8.1	-4.0	33.9
All	80.5	*	3.6	100.0	-1,199	-19.0	0.0	100.0	-3.0	12.8

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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	38,575	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,234	25.4	50,147	19.6	19.6
75-100	1,353	5.4	88,201	11.8	19,939	16.9	68,262	10.9	22.6
100-200	905	3.6	132,511	11.9	33,439	19.0	99,072	10.5	25.2
200-500	149	0.6	287,163	4.3	76,273	7.1	210,890	3.7	26.6
500-1,000	24	0.1	675,227	1.6	193,034	2.9	482,193	1.4	28.6
More than 1,000	11	0.0	2,859,898	3.1	1,084,406	7.4	1,775,492	2.3	37.9
All	25,256	100.0	39,986	100.0	6,318	100.0	33,668	100.0	15.8

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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	47.8	0.0	4.0	0.6	-265	40.6	-0.1	-0.3	-4.4	-15.3
10-20	71.2	0.0	5.0	3.0	-847	59.4	-0.6	-1.4	-5.5	-14.6
20-30	92.0	*	5.8	5.1	-1,459	-268.5	-0.8	-0.5	-5.7	-3.6
30-40	96.3	*	5.1	5.0	-1,631	-42.3	-0.6	1.1	-4.6	6.2
40-50	97.4	0.0	4.5	4.4	-1,768	-25.4	-0.3	2.2	-3.8	11.3
50-75	98.7	0.0	3.7	8.9	-1,924	-16.3	-0.2	7.7	-3.0	15.5
75-100	99.6	0.0	4.0	10.3	-2,801	-14.7	0.0	10.0	-3.1	18.1
100-200	99.8	0.0	4.4	27.2	-4,677	-13.4	0.3	29.4	-3.3	21.5
200-500	99.6	*	3.9	14.3	-8,251	-10.3	1.0	21.0	-2.8	24.8
500-1,000	99.2	0.2	3.9	5.3	-18,850	-8.9	0.6	9.2	-2.7	27.9
More than 1,000	99.5	0.2	6.6	15.7	-120,941	-10.9	0.8	21.5	-4.1	33.5
All	91.1	*	4.5	100.0	-3,210	-14.4	0.0	100.0	-3.5	20.6

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	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	31,980	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	11,783	7.9	51,756	10.9	18.6
75-100	5,840	11.8	89,617	11.4	19,061	10.1	70,555	11.8	21.3
100-200	9,226	18.7	140,522	28.2	34,824	29.1	105,698	27.9	24.8
200-500	2,749	5.6	290,144	17.4	80,321	20.0	209,823	16.5	27.7
500-1,000	450	0.9	695,662	6.8	212,571	8.7	483,091	6.2	30.6
More than 1,000	206	0.4	2,943,211	13.2	1,106,195	20.7	1,837,016	10.9	37.6
All	49,418	100.0	93,026	100.0	22,352	100.0	70,674	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 is the adjusted baseline from the Administration's FY2013 Budget. It would a) index the parameters of the AMT to inflation after 2011 and allow non-refundable credits against tentative AMT; b) extend all provisions of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28, 33, and 35 percent brackets, the elimination of PEP and Pease, the 0%/15% rate structure on capital gains and qualified dividends, the \$1,000 child tax credit, the higher maximum credit amount for the child and dependent care tax credit, and education tax benefits; c) extend the \$3,000 (not indexed) refundability threshold for the child tax credit; and d) set the estate tax at its 2012 level (\$5M exemption (indexed) and a 45% rate). 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 T12-0066
Administration's FY2013 Budget Proposals
Administration's Baseline
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	-1	-1.5	0.0	0.0	0.0	0.9
10-20	1.3	0.0	0.1	0.1	-7	-4.6	0.0	0.3	-0.1	1.0
20-30	14.0	0.0	0.3	0.5	-84	-11.0	0.0	0.8	-0.3	2.7
30-40	60.6	0.0	1.2	2.0	-414	-19.3	-0.1	1.5	-1.2	4.9
40-50	67.6	0.0	1.3	2.0	-564	-17.0	0.0	1.7	-1.2	5.9
50-75	90.4	0.0	2.5	9.1	-1,381	-18.1	-0.3	7.2	-2.2	9.9
75-100	97.3	0.0	2.9	8.4	-2,171	-15.4	-0.1	8.1	-2.4	13.4
100-200	98.8	0.0	4.3	23.1	-4,740	-15.9	-0.3	21.4	-3.4	17.9
200-500	99.0	*	6.2	21.9	-13,500	-16.8	-0.4	19.1	-4.5	22.4
500-1,000	97.3	0.2	6.2	9.1	-30,122	-14.0	0.1	9.9	-4.3	26.6
More than 1,000	99.3	0.2	7.6	23.6	-143,973	-12.1	1.0	30.1	-4.7	33.9
All	49.0	0.0	3.8	100.0	-2,134	-14.9	0.0	100.0	-3.0	17.1

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	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	151	0.2	14,999	6.1	1.0
20-30	4,956	13.4	25,187	4.7	766	0.7	24,421	5.8	3.0
30-40	3,838	10.4	35,853	5.2	2,153	1.6	33,700	6.2	6.0
40-50	2,823	7.6	46,514	5.0	3,329	1.8	43,185	5.8	7.2
50-75	5,216	14.1	63,113	12.5	7,635	7.5	55,478	13.8	12.1
75-100	3,053	8.2	88,974	10.3	14,105	8.1	74,868	10.9	15.9
100-200	3,858	10.4	139,885	20.5	29,737	21.6	110,149	20.2	21.3
200-500	1,285	3.5	298,833	14.6	80,474	19.5	218,360	13.3	26.9
500-1,000	239	0.7	698,342	6.4	215,799	9.7	482,542	5.5	30.9
More than 1,000	130	0.4	3,081,067	15.2	1,189,264	29.1	1,891,803	11.7	38.6
All	37,068	100.0	71,055	100.0	14,310	100.0	56,746	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 is the adjusted baseline from the Administration's FY2013 Budget. It would a) index the parameters of the AMT to inflation after 2011 and allow non-refundable credits against tentative AMT; b) extend all provisions of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28, 33, and 35 percent brackets, the elimination of PEP and Pease, the 0%/15% rate structure on capital gains and qualified dividends, the \$1,000 child tax credit, the higher maximum credit amount for the child and dependent care tax credit, and education tax benefits; c) extend the \$3,000 (not indexed) refundability threshold for the child tax credit; and d) set the estate tax at its 2012 level (\$5M exemption (indexed) and a 45% rate). 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.