

Table T12-0130
Allow 2013 Current Law to Take Effect as Scheduled
Baseline: 2012 Current Law with AMT Patch
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	58.0	317	-3.2	0.8	184	3.2	4.7
10-20	0.0	0	57.1	774	-2.9	2.4	442	2.9	3.9
20-30	0.0	0	78.7	1,240	-4.1	4.0	979	3.8	9.7
30-40	0.0	0	91.4	1,441	-4.1	4.5	1,316	3.7	13.9
40-50	0.0	0	94.5	1,689	-4.0	4.2	1,592	3.5	16.4
50-75	0.0	0	98.0	2,272	-4.1	10.0	2,198	3.5	19.1
75-100	0.0	0	99.3	3,475	-4.7	10.0	3,419	3.8	21.5
100-200	0.0	0	99.7	6,193	-5.5	25.4	6,087	4.4	24.7
200-500	0.0	0	99.8	12,307	-5.2	14.2	11,710	4.0	27.5
500-1,000	0.0	0	99.4	29,139	-5.3	5.8	27,594	4.0	29.8
More than 1,000	0.0	0	99.8	177,617	-8.4	18.6	174,710	5.8	37.2
All	0.0	0	82.9	3,701	-5.2	100.0	3,012	4.2	23.7

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 21.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is 2012 current law with the alternative minimum tax exemption amount set to 2011 levels, indexed for inflation, and with nonrefundable credits allowed against AMT liability. The proposal is 2013 current law, which allows the 2001-10 tax cuts to expire, allows the employee payroll tax cut to expire, allows AMT parameters to revert to unpatched levels, implements the 3.8 percent surtax on unearned income and 0.9 percent surtax on earned income for high-income taxpayers enacted in the health reform law, and implements the 2.5 percentage point increase in the AGI floor for the medical expense deduction enacted in the health reform law. Estimates use 2013 income levels for both the baseline and the proposal. 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 T12-0130
Allow 2013 Current Law to Take Effect as Scheduled
Baseline: 2012 Current Law with AMT Patch
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	58.0	-3.2	0.8	184	208.0	0.1	0.2	3.2	4.7
10-20	0.0	57.1	-2.9	2.4	442	300.9	0.4	0.6	2.9	3.9
20-30	0.0	78.7	-4.1	4.0	979	65.8	0.5	1.8	3.8	9.7
30-40	0.0	91.4	-4.1	4.5	1,316	35.8	0.3	3.0	3.7	13.9
40-50	0.0	94.5	-4.0	4.2	1,592	26.7	0.2	3.5	3.5	16.4
50-75	0.0	98.0	-4.1	10.0	2,198	22.3	0.1	9.7	3.5	19.1
75-100	0.0	99.3	-4.7	10.0	3,419	21.7	0.0	9.9	3.8	21.5
100-200	0.0	99.7	-5.5	25.4	6,087	21.5	0.0	25.3	4.4	24.7
200-500	0.0	99.8	-5.2	14.2	11,710	17.0	-0.6	17.2	4.0	27.5
500-1,000	0.0	99.4	-5.3	5.8	27,594	15.3	-0.4	7.7	4.0	29.8
More than 1,000	0.0	99.8	-8.4	18.6	174,710	18.3	-0.5	21.2	5.8	37.2
All	0.0	82.9	-5.2	100.0	3,012	21.4	0.0	100.0	4.2	23.7

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	88	0.1	5,677	1.2	1.5
10-20	27,359	16.5	15,205	3.5	147	0.2	15,058	4.3	1.0
20-30	20,377	12.3	25,480	4.3	1,487	1.3	23,993	5.1	5.8
30-40	16,959	10.2	35,896	5.1	3,673	2.7	32,223	5.6	10.2
40-50	13,305	8.0	46,141	5.1	5,974	3.4	40,167	5.5	13.0
50-75	22,765	13.7	63,142	11.9	9,864	9.6	53,279	12.5	15.6
75-100	14,636	8.8	89,268	10.9	15,731	9.8	73,537	11.1	17.6
100-200	20,881	12.6	139,817	24.3	28,377	25.3	111,440	24.0	20.3
200-500	6,084	3.7	292,655	14.8	68,718	17.8	223,937	14.1	23.5
500-1,000	1,051	0.6	696,116	6.1	179,846	8.1	516,269	5.6	25.8
More than 1,000	534	0.3	3,032,367	13.5	952,905	21.7	2,079,462	11.5	31.4
All	166,272	100.0	72,381	100.0	14,105	100.0	58,276	100.0	19.5

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 21.0

* Less than 0.05

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(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 T12-0130
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Baseline: 2012 Current Law with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	54.6	-2.5	2.0	134	49.9	0.2	1.0	2.4	7.1
10-20	0.0	46.3	-1.7	4.3	246	33.0	0.3	2.7	1.6	6.6
20-30	0.0	71.6	-2.6	6.7	591	22.7	0.2	5.6	2.3	12.6
30-40	0.0	91.4	-2.9	7.5	895	18.4	0.0	7.6	2.5	16.1
40-50	0.0	97.3	-3.2	6.6	1,200	15.1	-0.2	7.9	2.6	19.9
50-75	0.0	98.2	-3.8	15.0	1,888	15.4	-0.5	17.6	3.0	22.7
75-100	0.0	99.1	-4.6	10.3	3,151	16.1	-0.3	11.7	3.6	25.8
100-200	0.0	99.4	-5.2	16.8	5,461	17.2	-0.2	18.0	4.0	27.3
200-500	0.0	99.6	-7.1	11.6	16,017	21.5	0.2	10.3	5.4	30.3
500-1,000	0.0	99.3	-8.9	5.4	44,618	22.8	0.2	4.5	6.4	34.5
More than 1,000	0.0	99.4	-10.7	13.9	206,801	20.2	0.2	13.0	7.0	41.6
All	0.0	71.5	-4.3	100.0	1,358	18.6	0.0	100.0	3.5	22.1

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	16,722	20.7	5,678	3.0	268	0.8	5,410	3.5	4.7
10-20	19,121	23.7	15,084	9.2	747	2.4	14,337	10.7	5.0
20-30	12,334	15.3	25,339	9.9	2,598	5.5	22,741	11.0	10.3
30-40	9,158	11.4	35,802	10.4	4,856	7.6	30,945	11.1	13.6
40-50	5,981	7.4	45,980	8.7	7,965	8.1	38,016	8.9	17.3
50-75	8,668	10.8	62,437	17.2	12,287	18.1	50,151	17.0	19.7
75-100	3,570	4.4	88,424	10.0	19,628	11.9	68,796	9.6	22.2
100-200	3,358	4.2	136,678	14.6	31,810	18.2	104,868	13.8	23.3
200-500	794	1.0	298,894	7.5	74,559	10.1	224,336	7.0	24.9
500-1,000	131	0.2	696,170	2.9	195,473	4.4	500,698	2.6	28.1
More than 1,000	74	0.1	2,952,272	6.9	1,022,185	12.8	1,930,087	5.5	34.6
All	80,622	100.0	39,043	100.0	7,285	100.0	31,758	100.0	18.7

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

* Less than 0.05

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(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 T12-0130
Allow 2013 Current Law to Take Effect as Scheduled
Baseline: 2012 Current Law with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	60.7	-5.5	0.1	289	-213.0	0.0	0.0	5.7	3.0
10-20	0.0	75.8	-4.8	0.6	793	-137.3	0.1	0.0	5.0	1.4
20-30	0.0	80.1	-6.3	1.4	1,627	-1,910.0	0.2	0.2	6.4	6.0
30-40	0.0	83.5	-5.3	2.0	1,831	102.0	0.3	0.7	5.1	10.0
40-50	0.0	88.5	-4.3	2.5	1,828	52.0	0.3	1.2	3.9	11.5
50-75	0.0	97.5	-4.0	7.0	2,257	28.8	0.3	5.4	3.5	15.8
75-100	0.0	99.5	-4.6	9.7	3,448	24.4	0.2	8.6	3.8	19.6
100-200	0.0	99.7	-5.6	31.0	6,292	22.8	0.5	28.9	4.5	24.1
200-500	0.0	99.8	-5.0	17.0	11,151	16.5	-0.8	20.8	3.8	27.0
500-1,000	0.0	99.4	-4.9	6.7	25,173	14.2	-0.5	9.3	3.6	29.1
More than 1,000	0.0	99.9	-8.0	21.9	166,270	18.1	-0.6	24.8	5.6	36.4
All	0.0	94.2	-5.5	100.0	5,773	20.9	0.0	100.0	4.4	25.2

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	1,291	2.2	5,093	0.1	-136	0.0	5,229	0.1	-2.7
10-20	2,559	4.4	15,850	0.5	-577	-0.1	16,427	0.7	-3.6
20-30	2,875	5.0	25,634	1.0	-85	0.0	25,720	1.2	-0.3
30-40	3,624	6.3	36,207	1.7	1,794	0.4	34,412	2.1	5.0
40-50	4,468	7.7	46,489	2.7	3,515	1.0	42,975	3.2	7.6
50-75	10,281	17.8	63,998	8.6	7,831	5.0	56,166	9.5	12.2
75-100	9,429	16.3	89,794	11.0	14,131	8.3	75,663	11.7	15.7
100-200	16,457	28.5	140,888	30.2	27,621	28.4	113,267	30.7	19.6
200-500	5,091	8.8	291,809	19.4	67,735	21.6	224,074	18.8	23.2
500-1,000	885	1.5	696,396	8.0	177,447	9.8	518,950	7.6	25.5
More than 1,000	440	0.8	2,988,320	17.1	921,165	25.4	2,067,155	15.0	30.8
All	57,802	100.0	132,789	100.0	27,647	100.0	105,142	100.0	20.8

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

* Less than 0.05

(1) Calendar year. Baseline is 2012 current law with the alternative minimum tax exemption amount set to 2011 levels, indexed for inflation, and with nonrefundable credits allowed against AMT liability. The proposal is 2013 current law, which allows the 2001-10 tax cuts to expire, allows the employee payroll tax cut to expire, allows AMT parameters to revert to unpatched levels, implements the 3.8 percent surtax on unearned income and and 0.9 percent surtax on earned income for high-income taxpayers enacted in the health reform law, and implements the 2.5 percentage point increase in the AGI floor for the medical expense deduction enacted in the health reform law. Estimates use 2013 income levels for both the baseline and the proposal. 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 T12-0130
Allow 2013 Current Law to Take Effect as Scheduled
Baseline: 2012 Current Law with AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	75.5	-5.8	2.6	431	-49.7	1.5	-0.8	6.6	-6.6
10-20	0.0	84.5	-5.7	10.7	964	-55.9	5.8	-2.6	6.3	-5.0
20-30	0.0	94.7	-6.0	15.8	1,582	-287.6	5.5	3.1	6.2	4.0
30-40	0.0	98.4	-5.6	14.4	1,857	79.9	2.0	9.8	5.2	11.7
40-50	0.0	98.2	-5.1	10.7	2,077	38.9	-0.4	11.7	4.5	16.1
50-75	0.0	99.1	-5.2	18.6	2,722	28.6	-3.0	25.4	4.4	19.6
75-100	0.0	98.8	-5.4	10.9	3,902	24.3	-2.6	16.9	4.4	22.6
100-200	0.0	99.5	-4.6	9.0	4,795	16.8	-4.4	19.0	3.6	25.2
200-500	0.0	99.8	-3.7	2.5	7,994	11.7	-2.0	7.1	2.8	26.5
500-1,000	0.0	99.8	-4.5	1.1	22,746	13.4	-0.8	2.9	3.4	28.6
More than 1,000	0.0	99.8	-8.4	3.7	163,340	17.7	-1.6	7.4	5.7	37.9
All	0.0	92.0	-5.4	100.0	1,920	43.7	0.0	100.0	4.8	15.8

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by Cash Income Level, 2013¹

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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	-867	-2.3	7,443	2.4	-13.2
10-20	5,398	21.4	15,312	8.2	-1,722	-8.4	17,034	10.2	-11.3
20-30	4,846	19.2	25,728	12.4	-550	-2.4	26,278	14.2	-2.1
30-40	3,748	14.8	35,771	13.3	2,323	7.8	33,447	14.0	6.5
40-50	2,505	9.9	45,998	11.4	5,345	12.1	40,653	11.3	11.6
50-75	3,317	13.1	62,381	20.5	9,510	28.4	52,870	19.5	15.3
75-100	1,353	5.4	88,201	11.8	16,035	19.5	72,166	10.9	18.2
100-200	905	3.6	132,511	11.9	28,632	23.3	103,879	10.5	21.6
200-500	149	0.6	287,163	4.3	68,216	9.2	218,947	3.6	23.8
500-1,000	24	0.1	675,227	1.6	170,128	3.6	505,099	1.3	25.2
More than 1,000	11	0.0	2,859,898	3.1	920,577	9.0	1,939,322	2.3	32.2
All	25,256	100.0	39,986	100.0	4,396	100.0	35,589	100.0	11.0

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

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Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	75.9	-6.8	0.7	480	-42.4	0.2	-0.2	8.0	-10.9
10-20	0.0	94.9	-6.8	3.0	1,231	-46.3	1.0	-0.7	7.9	-9.2
20-30	0.0	98.7	-7.5	4.8	2,039	-136.3	1.2	0.3	7.9	2.1
30-40	0.0	99.4	-7.0	5.0	2,406	165.9	0.9	1.7	6.7	10.8
40-50	0.0	99.3	-6.5	4.5	2,697	63.1	0.6	2.5	5.9	15.1
50-75	0.0	99.8	-5.7	9.7	3,097	35.7	0.5	7.9	4.9	18.5
75-100	0.0	100.0	-5.9	11.0	4,419	30.2	0.3	10.1	4.9	21.3
100-200	0.0	100.0	-6.4	28.3	7,200	26.1	-0.2	29.1	5.1	24.8
200-500	0.0	99.9	-5.2	13.4	11,395	16.5	-1.8	20.0	3.9	27.7
500-1,000	0.0	99.9	-5.1	5.0	25,840	13.8	-1.0	8.7	3.7	30.6
More than 1,000	0.0	99.9	-8.3	14.6	165,888	17.6	-1.6	20.7	5.6	37.6
All	0.0	97.3	-6.3	100.0	4,750	27.0	0.0	100.0	5.1	24.0

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	-1,133	-0.4	7,120	0.6	-18.9
10-20	5,658	11.5	15,525	1.9	-2,657	-1.7	18,182	2.8	-17.1
20-30	5,534	11.2	25,702	3.1	-1,496	-1.0	27,198	4.0	-5.8
30-40	4,844	9.8	35,836	3.8	1,450	0.8	34,386	4.5	4.1
40-50	3,945	8.0	46,072	4.0	4,273	1.9	41,800	4.4	9.3
50-75	7,372	14.9	63,539	10.2	8,684	7.4	54,855	10.9	13.7
75-100	5,840	11.8	89,617	11.4	14,641	9.8	74,975	11.8	16.3
100-200	9,226	18.7	140,522	28.2	27,624	29.3	112,897	28.0	19.7
200-500	2,749	5.6	290,144	17.4	68,919	21.8	221,225	16.3	23.8
500-1,000	450	0.9	695,662	6.8	186,712	9.7	508,950	6.1	26.8
More than 1,000	206	0.4	2,943,211	13.2	940,379	22.3	2,002,832	11.1	32.0
All	49,418	100.0	93,026	100.0	17,601	100.0	75,424	100.0	18.9

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 2012 current law with the alternative minimum tax exemption amount set to 2011 levels, indexed for inflation, and with nonrefundable credits allowed against AMT liability. The proposal is 2013 current law, which allows the 2001-10 tax cuts to expire, allows the employee payroll tax cut to expire, allows AMT parameters to revert to unpatched levels, implements the 3.8 percent surtax on unearned income and 0.9 percent surtax on earned income for high-income taxpayers enacted in the health reform law, and implements the 2.5 percentage point increase in the AGI floor for the medical expense deduction enacted in the health reform law. Estimates use 2013 income levels for both the baseline and the proposal. 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 T12-0130
Allow 2013 Current Law to Take Effect as Scheduled
Baseline: 2012 Current Law with AMT Patch
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	4.0	-0.1	0.0	4	7.5	0.0	0.0	0.1	0.9
10-20	0.0	6.3	-0.1	0.1	15	11.3	0.0	0.2	0.1	1.0
20-30	0.0	29.5	-0.5	0.6	114	17.6	0.0	0.7	0.5	3.0
30-40	0.0	70.5	-1.3	1.8	428	25.7	0.1	1.5	1.2	5.8
40-50	0.0	80.1	-1.5	2.0	671	25.5	0.1	1.8	1.4	7.1
50-75	0.0	93.7	-2.6	8.4	1,505	24.9	0.2	7.4	2.4	12.0
75-100	0.0	97.9	-3.3	8.2	2,517	21.7	0.0	8.1	2.8	15.9
100-200	0.0	99.1	-4.6	22.0	5,324	21.9	0.1	21.6	3.8	21.2
200-500	0.0	99.5	-6.2	19.9	14,514	22.2	0.1	19.4	4.9	26.7
500-1,000	0.0	97.8	-6.8	9.0	35,285	19.7	-0.1	9.7	5.1	30.7
More than 1,000	0.0	99.8	-9.6	27.9	200,792	20.2	-0.3	29.4	6.5	38.8
All	0.0	55.1	-4.3	100.0	2,524	21.5	0.0	100.0	3.6	20.1

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	56	0.0	6,706	0.9	0.8
10-20	8,603	23.2	15,150	5.0	135	0.3	15,015	5.9	0.9
20-30	4,956	13.4	25,187	4.7	648	0.7	24,539	5.5	2.6
30-40	3,838	10.4	35,853	5.2	1,665	1.5	34,188	6.0	4.6
40-50	2,823	7.6	46,514	5.0	2,630	1.7	43,884	5.6	5.7
50-75	5,216	14.1	63,113	12.5	6,037	7.2	57,076	13.5	9.6
75-100	3,053	8.2	88,974	10.3	11,601	8.1	77,373	10.7	13.0
100-200	3,858	10.4	139,885	20.5	24,314	21.5	115,571	20.3	17.4
200-500	1,285	3.5	298,833	14.6	65,393	19.3	233,440	13.7	21.9
500-1,000	239	0.7	698,342	6.4	178,944	9.8	519,398	5.7	25.6
More than 1,000	130	0.4	3,081,067	15.2	996,007	29.7	2,085,059	12.3	32.3
All	37,068	100.0	71,055	100.0	11,751	100.0	59,304	100.0	16.5

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 2012 current law with the alternative minimum tax exemption amount set to 2011 levels, indexed for inflation, and with nonrefundable credits allowed against AMT liability. The proposal is 2013 current law, which allows the 2001-10 tax cuts to expire, allows the employee payroll tax cut to expire, allows AMT parameters to revert to unpatched levels, implements the 3.8 percent surtax on unearned income and and 0.9 percent surtax on earned income for high-income taxpayers enacted in the health reform law, and implements the 2.5 percentage point increase in the AGI floor for the medical expense deduction enacted in the health reform law. Estimates use 2013 income levels for both the baseline and the proposal. For a description of TPC's current law and current policy baselines, see

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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.