

**Table T12-0159**  
**Extend 2001-10 Tax Cuts Except for Certain High-Income Provisions**  
**Baseline: Current Law**  
**Share of Total Federal Tax Change by AGI levels, 2013**

AGI (thousands of 2012 dollars) <sup>2</sup>	Tax Units		Share of Total Federal Tax Change	
	Number (Thousands)	Percent of Total	Individual Income Tax Provisions	Individual Income and Estate Tax Provisions
Less than 10	33,843	21.4	1.2	1.5
10-20	21,214	13.4	4.6	4.5
20-30	17,848	11.3	6.6	6.4
30-40	15,362	9.7	6.9	6.7
40-50	11,685	7.4	5.7	5.7
50-75	21,779	13.8	13.7	14.0
75-100	13,104	8.3	13.8	13.4
100-200	16,753	10.6	31.0	30.6
200-500	3,955	2.5	13.7	14.1
500-1,000	624	0.4	1.9	2.1
More than 1,000	378	0.2	0.6	0.7
All	158,260	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-3).

(1) Calendar year. Baseline is current law. Proposal would a) index the parameters of the AMT to inflation after 2011 and allow non-refundable credits against tentative AMT; b) extend parts of the 2001 and 2003 tax cuts, including marriage penalty relief, the 10, 15, 25, 28 and a portion of the 33 percent brackets, and the 0%/15% rate structure on capital gains and qualified dividends for taxpayers in those brackets; c) set 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); d) set the thresholds for PEP and Pease at \$250,000 of AGI (married) and \$200,000 (single), indexed for inflation after 2009; e) 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; f) extend the \$1,000 child tax credit, \$3,000 (not indexed) refundability threshold, and allow against the AMT; g) extend the American Opportunity Tax Credit; h) extend the EITC's 45% phase-in rate for families with 3 or more children and higher phase-out thresholds for married couples; i) extend the maximum credit amount for the child and dependent care tax credit; and j) continue certain expiring provisions through 2013. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. For a description of 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 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 income.