

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

Table T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Summary Table

Cash Income Level (thousands of 2012 dollars) ²	Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	16,041	10.1	-4.1	0.6	217	4.0	5.4
10-20	24,243	15.3	-3.6	2.4	537	3.6	4.0
20-30	19,317	12.2	-4.5	3.8	1,064	4.2	9.7
30-40	17,482	11.1	-4.4	4.5	1,417	4.0	14.1
40-50	13,879	8.8	-4.3	4.4	1,729	3.8	16.3
50-75	25,633	16.2	-4.6	11.3	2,399	3.9	19.4
75-100	14,610	9.2	-5.1	9.9	3,688	4.2	21.8
100-200	20,204	12.8	-6.3	24.7	6,662	5.0	25.3
200-500	4,780	3.0	-6.9	12.8	14,643	5.2	29.8
500-1,000	728	0.5	-8.0	5.2	38,969	5.7	34.7
More than 1,000	433	0.3	-11.4	20.2	254,637	7.7	39.7
All	158,260	100.0	-6.2	100.0	3,446	5.0	24.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 21.7

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-4.1	0.6	217	287.1	0.1	0.2	4.0	5.4
10-20	-3.6	2.4	537	794.7	0.5	0.6	3.6	4.0
20-30	-4.5	3.8	1,064	78.5	0.5	1.8	4.2	9.7
30-40	-4.4	4.5	1,417	39.4	0.3	3.3	4.0	14.1
40-50	-4.3	4.4	1,729	30.3	0.1	3.9	3.8	16.3
50-75	-4.6	11.3	2,399	24.9	-0.1	11.5	3.9	19.4
75-100	-5.1	9.9	3,688	23.7	-0.2	10.5	4.2	21.8
100-200	-6.3	24.7	6,662	24.5	-0.2	25.5	5.0	25.3
200-500	-6.9	12.8	14,643	21.0	-0.6	15.1	5.2	29.8
500-1,000	-8.0	5.2	38,969	19.7	-0.3	6.5	5.7	34.7
More than 1,000	-11.4	20.2	254,637	24.2	-0.2	21.2	7.7	39.7
All	-6.2	100.0	3,446	25.6	0.0	100.0	5.0	24.3

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

Cash Income Level (thousands of 2012 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	16,041	10.1	5,390	0.8	76	0.1	5,314	1.0	1.4
10-20	24,243	15.3	15,105	3.3	68	0.1	15,037	4.1	0.5
20-30	19,317	12.2	25,084	4.4	1,356	1.2	23,727	5.2	5.4
30-40	17,482	11.1	35,579	5.7	3,592	2.9	31,987	6.3	10.1
40-50	13,879	8.8	45,612	5.8	5,703	3.7	39,909	6.2	12.5
50-75	25,633	16.2	62,053	14.5	9,637	11.6	52,415	15.2	15.5
75-100	14,610	9.2	88,235	11.7	15,559	10.7	72,676	12.0	17.6
100-200	20,204	12.8	133,782	24.6	27,192	25.8	106,590	24.3	20.3
200-500	4,780	3.0	283,732	12.3	69,844	15.7	213,888	11.5	24.6
500-1,000	728	0.5	683,264	4.5	198,209	6.8	485,056	4.0	29.0
More than 1,000	433	0.3	3,295,487	13.0	1,053,321	21.4	2,242,167	10.9	32.0
All	158,260	100.0	69,527	100.0	13,474	100.0	56,053	100.0	19.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 4.0 Proposal: 21.7

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see <http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, see:

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

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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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-3.2	1.7	159	55.2	0.2	0.9	3.0	8.4
10-20	-2.2	4.3	308	37.9	0.3	2.8	2.1	7.5
20-30	-3.2	6.9	702	27.3	0.2	5.7	2.8	13.2
30-40	-3.3	8.2	1,011	20.6	-0.1	8.6	2.8	16.6
40-50	-3.6	7.3	1,343	17.1	-0.4	9.0	3.0	20.2
50-75	-4.2	16.5	2,061	16.9	-0.9	20.5	3.4	23.2
75-100	-5.2	9.6	3,565	18.4	-0.3	11.1	4.1	26.3
100-200	-6.6	15.8	6,631	21.0	-0.1	16.4	5.0	28.9
200-500	-10.3	10.7	21,362	27.2	0.4	9.0	7.5	34.8
500-1,000	-12.4	4.5	59,160	28.7	0.2	3.6	8.6	38.7
More than 1,000	-13.7	14.3	297,900	26.3	0.4	12.3	9.0	43.3
All	-5.1	100.0	1,610	21.9	0.0	100.0	4.1	22.9

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

Cash Income Level (thousands of 2012 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	12,280	17.1	5,327	2.3	288	0.7	5,040	2.7	5.4
10-20	16,353	22.7	14,997	8.7	812	2.5	14,185	10.1	5.4
20-30	11,329	15.7	24,885	10.0	2,574	5.5	22,310	11.0	10.4
30-40	9,396	13.0	35,554	11.9	4,902	8.7	30,653	12.6	13.8
40-50	6,306	8.8	45,513	10.2	7,845	9.3	37,668	10.4	17.2
50-75	9,292	12.9	61,373	20.2	12,166	21.3	49,206	20.0	19.8
75-100	3,125	4.3	87,575	9.7	19,427	11.5	68,149	9.3	22.2
100-200	2,763	3.8	132,172	13.0	31,600	16.5	100,573	12.1	23.9
200-500	581	0.8	286,777	5.9	78,440	8.6	208,338	5.3	27.4
500-1,000	89	0.1	684,999	2.2	206,096	3.5	478,903	1.9	30.1
More than 1,000	56	0.1	3,307,366	6.5	1,132,966	11.9	2,174,399	5.3	34.3
All	72,035	100.0	39,146	100.0	7,362	100.0	31,784	100.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, see:

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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

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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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-5.5	0.1	246	497.9	0.0	0.0	5.4	6.5
10-20	-4.6	0.6	742	-159.5	0.1	0.0	4.7	1.8
20-30	-5.6	1.3	1,423	-9,809.0	0.3	0.3	5.6	5.5
30-40	-5.4	2.0	1,847	125.9	0.3	0.7	5.2	9.3
40-50	-4.4	2.4	1,878	62.8	0.3	1.3	4.1	10.6
50-75	-4.4	8.1	2,429	32.0	0.4	6.7	3.9	16.0
75-100	-4.9	10.0	3,640	25.6	0.0	9.9	4.1	20.2
100-200	-6.2	30.3	6,742	25.6	0.1	29.9	5.0	24.6
200-500	-6.4	15.2	13,847	20.3	-0.8	18.2	4.9	29.0
500-1,000	-7.4	6.0	36,126	18.3	-0.5	7.9	5.3	34.2
More than 1,000	-11.0	23.9	244,767	23.8	-0.3	25.0	7.5	39.2
All	-6.6	100.0	6,073	25.2	0.0	100.0	5.2	25.8

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

Cash Income Level (thousands of 2012 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	1,457	2.4	4,559	0.1	49	0.0	4,510	0.1	1.1
10-20	2,877	4.7	15,669	0.6	-465	-0.1	16,134	0.8	-3.0
20-30	3,317	5.5	25,449	1.2	-15	0.0	25,463	1.5	-0.1
30-40	4,027	6.6	35,715	2.0	1,467	0.4	34,248	2.5	4.1
40-50	4,740	7.8	45,931	3.1	2,990	1.0	42,942	3.6	6.5
50-75	12,272	20.2	62,784	10.9	7,583	6.4	55,201	12.0	12.1
75-100	10,124	16.7	88,587	12.7	14,234	9.9	74,353	13.4	16.1
100-200	16,567	27.3	134,301	31.4	26,308	29.8	107,993	31.8	19.6
200-500	4,043	6.7	283,374	16.2	68,358	18.9	215,016	15.4	24.1
500-1,000	616	1.0	683,221	5.9	197,322	8.3	485,900	5.3	28.9
More than 1,000	360	0.6	3,245,436	16.5	1,028,200	25.3	2,217,236	14.2	31.7
All	60,744	100.0	116,746	100.0	24,070	100.0	92,676	100.0	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see

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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

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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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-7.2	2.4	533	-47.1	1.6	-0.9	8.5	-9.5
10-20	-6.9	11.6	1,200	-53.1	7.5	-3.4	7.9	-7.0
20-30	-6.6	15.3	1,722	-190.8	6.4	2.4	6.8	3.2
30-40	-5.7	13.9	1,908	85.7	1.9	10.1	5.4	11.7
40-50	-5.4	11.2	2,177	41.8	-0.7	12.7	4.8	16.3
50-75	-5.4	20.0	2,773	28.6	-5.0	30.0	4.5	20.3
75-100	-5.7	9.7	4,097	25.8	-3.1	15.8	4.7	22.9
100-200	-5.1	7.7	5,170	18.2	-4.5	16.7	4.0	26.0
200-500	-5.3	2.6	11,014	15.3	-2.0	6.5	3.9	29.6
500-1,000	-7.3	1.1	35,395	18.9	-0.6	2.2	5.3	33.1
More than 1,000	-10.6	4.5	229,869	23.9	-1.6	7.8	7.3	38.0
All	-6.0	100.0	2,134	50.1	0.0	100.0	5.3	16.0

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

Cash Income Level (thousands of 2012 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	2,173	9.4	6,307	1.5	-1,132	-2.5	7,438	2.0	-17.9
10-20	4,761	20.6	15,129	7.8	-2,259	-10.9	17,389	10.0	-14.9
20-30	4,367	18.9	25,305	12.0	-903	-4.0	26,208	13.9	-3.6
30-40	3,599	15.6	35,454	13.8	2,226	8.1	33,227	14.5	6.3
40-50	2,531	11.0	45,338	12.4	5,210	13.4	40,127	12.3	11.5
50-75	3,553	15.4	61,312	23.6	9,690	35.0	51,622	22.2	15.8
75-100	1,170	5.1	87,387	11.1	15,902	18.9	71,485	10.1	18.2
100-200	734	3.2	129,043	10.3	28,354	21.2	100,689	9.0	22.0
200-500	117	0.5	280,322	3.5	71,929	8.5	208,393	2.9	25.7
500-1,000	15	0.1	673,865	1.1	187,524	2.8	486,341	0.9	27.8
More than 1,000	10	0.0	3,141,640	3.3	962,305	9.4	2,179,335	2.5	30.6
All	23,101	100.0	40,006	100.0	4,260	100.0	35,746	100.0	10.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see

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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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-7.2	0.6	503	-42.9	0.2	-0.2	8.7	-11.6
10-20	-7.3	3.0	1,324	-47.9	1.2	-0.8	8.7	-9.4
20-30	-7.8	4.3	2,110	-126.2	1.3	0.2	8.3	1.7
30-40	-7.5	4.7	2,554	201.4	1.0	1.7	7.2	10.8
40-50	-7.0	4.5	2,900	73.3	0.6	2.6	6.4	15.1
50-75	-6.1	10.8	3,258	37.7	0.4	9.5	5.2	19.0
75-100	-6.2	10.9	4,569	31.3	0.0	11.0	5.2	21.7
100-200	-7.1	27.6	7,626	28.9	-0.6	29.5	5.7	25.3
200-500	-6.4	11.9	13,668	19.7	-1.7	17.3	4.8	29.3
500-1,000	-7.1	4.5	34,164	17.4	-0.9	7.3	5.0	33.9
More than 1,000	-10.5	16.9	227,344	22.8	-1.5	21.8	7.2	38.7
All	-7.2	100.0	5,173	31.5	0.0	100.0	5.9	24.6

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

Cash Income Level (thousands of 2012 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	2,962	5.9	5,794	0.4	-1,173	-0.4	6,967	0.6	-20.2
10-20	5,804	11.6	15,260	2.0	-2,761	-1.9	18,021	2.9	-18.1
20-30	5,335	10.6	25,332	3.1	-1,673	-1.1	27,004	4.0	-6.6
30-40	4,816	9.6	35,564	3.9	1,269	0.7	34,296	4.6	3.6
40-50	4,037	8.1	45,576	4.2	3,958	1.9	41,618	4.7	8.7
50-75	8,599	17.2	62,528	12.2	8,649	9.0	53,878	12.9	13.8
75-100	6,206	12.4	88,416	12.5	14,618	11.0	73,798	12.8	16.5
100-200	9,390	18.7	134,200	28.6	26,371	30.1	107,829	28.3	19.7
200-500	2,258	4.5	283,593	14.5	69,312	19.0	214,281	13.5	24.4
500-1,000	345	0.7	680,629	5.3	196,735	8.2	483,894	4.7	28.9
More than 1,000	193	0.4	3,158,341	13.8	996,330	23.3	2,162,012	11.6	31.6
All	50,150	100.0	87,888	100.0	16,433	100.0	71,455	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see <http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 T12-0217
Fiscal Cliff Analysis
All Fiscal Cliff Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2012 dollars) ²	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.4	0.0	21	30.7	0.0	0.0	0.3	1.5
10-20	-0.2	0.2	28	29.8	0.0	0.2	0.2	0.8
20-30	-1.0	1.1	230	41.7	0.1	0.8	0.9	3.1
30-40	-1.6	2.2	540	42.4	0.2	1.7	1.5	5.1
40-50	-1.9	2.8	839	36.2	0.1	2.4	1.8	6.9
50-75	-3.0	9.6	1,703	32.1	0.2	8.9	2.8	11.3
75-100	-3.8	8.2	2,930	26.9	-0.1	8.7	3.4	15.8
100-200	-5.8	22.7	6,373	28.1	-0.2	23.3	4.8	21.8
200-500	-9.0	18.4	19,639	29.3	0.1	18.3	6.9	30.3
500-1,000	-11.2	7.8	54,372	27.2	-0.1	8.2	7.9	37.0
More than 1,000	-13.6	26.9	302,657	28.0	-0.2	27.6	9.2	41.9
All	-5.2	100.0	2,920	29.0	0.0	100.0	4.4	19.8

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

Cash Income Level (thousands of 2012 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	2,099	6.0	6,146	0.6	69	0.0	6,077	0.7	1.1
10-20	7,199	20.5	15,399	4.8	95	0.2	15,303	5.6	0.6
20-30	4,736	13.5	24,906	5.1	552	0.7	24,353	5.9	2.2
30-40	4,155	11.8	35,411	6.4	1,274	1.5	34,138	7.2	3.6
40-50	3,401	9.7	45,731	6.7	2,319	2.2	43,412	7.5	5.1
50-75	5,792	16.5	61,846	15.5	5,304	8.7	56,543	16.7	8.6
75-100	2,864	8.2	87,420	10.8	10,882	8.8	76,538	11.2	12.5
100-200	3,657	10.4	133,081	21.0	22,692	23.4	110,389	20.6	17.1
200-500	962	2.7	285,711	11.9	67,010	18.2	218,701	10.7	23.5
500-1,000	148	0.4	687,513	4.4	199,947	8.3	487,566	3.7	29.1
More than 1,000	91	0.3	3,301,216	13.0	1,080,404	27.8	2,220,813	10.3	32.7
All	35,135	100.0	65,837	100.0	10,084	100.0	55,754	100.0	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of the fiscal cliff provisions, see <http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

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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.