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Table T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	0.0	0.0	0	0.0	2.7
10-20	24,243	15.3	0.0	0.0	0	0.0	1.5
20-30	19,317	12.2	0.0	0.1	1	0.0	6.6
30-40	17,482	11.1	0.0	0.2	3	0.0	11.4
40-50	13,879	8.8	0.0	0.2	5	0.0	13.8
50-75	25,633	16.2	0.0	0.9	10	0.0	16.9
75-100	14,610	9.2	0.0	0.8	14	0.0	19.0
100-200	20,204	12.8	0.0	1.7	23	0.0	21.7
200-500	4,780	3.0	-0.2	8.8	501	0.2	25.6
500-1,000	728	0.5	-1.2	15.0	5,597	0.8	30.2
More than 1,000	433	0.3	-2.0	72.2	45,225	1.4	33.4
All	158,260	100.0	-0.3	100.0	171	0.3	20.7

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

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1) Calendar year. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. 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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law Provisions
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	0.0	0.0	0	0.0	0.0	0.1	0.0	2.7
10-20	0.0	0.0	0	0.0	0.0	0.2	0.0	1.5
20-30	0.0	0.1	1	0.1	0.0	1.4	0.0	6.6
30-40	0.0	0.2	3	0.1	0.0	3.1	0.0	11.4
40-50	0.0	0.2	5	0.1	0.0	3.8	0.0	13.8
50-75	0.0	0.9	10	0.1	-0.1	11.8	0.0	16.9
75-100	0.0	0.8	14	0.1	-0.1	10.8	0.0	19.0
100-200	0.0	1.7	23	0.1	-0.3	25.8	0.0	21.7
200-500	-0.2	8.8	501	0.7	-0.1	15.3	0.2	25.6
500-1,000	-1.2	15.0	5,597	2.8	0.1	6.6	0.8	30.2
More than 1,000	-2.0	72.2	45,225	4.3	0.6	21.0	1.4	33.4
All	-0.3	100.0	171	1.2	0.0	100.0	0.3	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2013¹

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	144	0.1	5,246	1.0	2.7
10-20	24,243	15.3	15,105	3.3	221	0.2	14,884	4.1	1.5
20-30	19,317	12.2	25,084	4.4	1,650	1.4	23,434	5.2	6.6
30-40	17,482	11.1	35,579	5.7	4,034	3.1	31,545	6.3	11.3
40-50	13,879	8.8	45,612	5.8	6,278	3.9	39,334	6.2	13.8
50-75	25,633	16.2	62,053	14.5	10,451	11.9	51,602	15.1	16.8
75-100	14,610	9.2	88,235	11.7	16,753	10.9	71,482	11.9	19.0
100-200	20,204	12.8	133,782	24.6	28,955	26.0	104,827	24.2	21.6
200-500	4,780	3.0	283,732	12.3	72,125	15.3	211,607	11.6	25.4
500-1,000	728	0.5	683,264	4.5	200,735	6.5	482,529	4.0	29.4
More than 1,000	433	0.3	3,295,487	13.0	1,055,876	20.4	2,239,611	11.1	32.0
All	158,260	100.0	69,527	100.0	14,195	100.0	55,332	100.0	20.4

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

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

(1) Calendar year. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. 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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	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	2.7	0.0	6.2
20-30	0.0	0.5	2	0.1	0.0	5.7	0.0	11.4
30-40	0.0	0.7	3	0.1	-0.1	8.9	0.0	15.0
40-50	0.0	0.8	5	0.1	-0.1	9.5	0.0	18.6
50-75	0.0	2.0	9	0.1	-0.2	21.4	0.0	21.2
75-100	0.0	1.0	13	0.1	-0.1	11.4	0.0	23.4
100-200	0.0	1.1	17	0.1	-0.1	16.2	0.0	24.9
200-500	-0.5	13.6	999	1.3	0.0	8.3	0.4	28.2
500-1,000	-1.5	14.7	7,093	3.4	0.1	3.4	1.0	31.3
More than 1,000	-2.3	65.7	50,541	4.5	0.4	11.7	1.5	35.8
All	-0.2	100.0	59	0.8	0.0	100.0	0.2	20.0

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	12,280	17.1	5,327	2.3	351	0.8	4,976	2.7	6.6
10-20	16,353	22.7	14,997	8.7	935	2.7	14,062	10.2	6.2
20-30	11,329	15.7	24,885	10.0	2,834	5.7	22,051	11.1	11.4
30-40	9,396	13.0	35,554	11.9	5,316	8.9	30,238	12.6	15.0
40-50	6,306	8.8	45,513	10.2	8,447	9.5	37,066	10.3	18.6
50-75	9,292	12.9	61,373	20.2	12,979	21.6	48,394	19.9	21.2
75-100	3,125	4.3	87,575	9.7	20,510	11.5	67,066	9.3	23.4
100-200	2,763	3.8	132,172	13.0	32,953	16.3	99,219	12.1	24.9
200-500	581	0.8	286,777	5.9	79,735	8.3	207,042	5.3	27.8
500-1,000	89	0.1	684,999	2.2	207,366	3.3	477,633	1.9	30.3
More than 1,000	56	0.1	3,307,366	6.5	1,134,357	11.3	2,173,009	5.3	34.3
All	72,035	100.0	39,146	100.0	7,766	100.0	31,381	100.0	19.8

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

(1) Calendar year. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. 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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	0.0	0.0	0	0.4	0.0	0.0	0.0	2.7
10-20	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.8
20-30	0.0	0.0	1	0.2	0.0	0.1	0.0	1.0
30-40	0.0	0.0	2	0.1	0.0	0.5	0.0	5.2
40-50	0.0	0.1	3	0.1	0.0	1.1	0.0	7.5
50-75	0.0	0.6	10	0.1	-0.1	6.6	0.0	13.3
75-100	0.0	0.7	14	0.1	-0.1	10.1	0.0	17.5
100-200	0.0	1.8	23	0.1	-0.4	30.0	0.0	21.0
200-500	-0.2	7.7	405	0.6	-0.2	18.5	0.1	25.1
500-1,000	-1.1	15.5	5,346	2.7	0.1	8.2	0.8	30.1
More than 1,000	-2.0	73.6	43,481	4.2	0.7	24.9	1.3	33.1
All	-0.4	100.0	350	1.4	0.0	100.0	0.3	21.9

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	1,457	2.4	4,559	0.1	121	0.0	4,438	0.1	2.7
10-20	2,877	4.7	15,669	0.6	-276	-0.1	15,946	0.8	-1.8
20-30	3,317	5.5	25,449	1.2	263	0.1	25,185	1.5	1.0
30-40	4,027	6.6	35,715	2.0	1,867	0.5	33,848	2.5	5.2
40-50	4,740	7.8	45,931	3.1	3,461	1.1	42,470	3.6	7.5
50-75	12,272	20.2	62,784	10.9	8,352	6.7	54,432	12.0	13.3
75-100	10,124	16.7	88,587	12.7	15,450	10.2	73,137	13.3	17.4
100-200	16,567	27.3	134,301	31.4	28,142	30.4	106,159	31.6	21.0
200-500	4,043	6.7	283,374	16.2	70,805	18.7	212,569	15.5	25.0
500-1,000	616	1.0	683,221	5.9	200,055	8.1	483,166	5.4	29.3
More than 1,000	360	0.6	3,245,436	16.5	1,030,979	24.2	2,214,457	14.3	31.8
All	60,744	100.0	116,746	100.0	25,227	100.0	91,519	100.0	21.6

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

(1) Calendar year. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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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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(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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	0.0	0.0	0	0.0	0.0	-2.0	0.0	-16.5
10-20	0.0	0.0	0	0.0	0.1	-8.6	0.0	-13.4
20-30	0.0	0.2	0	-0.1	0.0	-2.0	0.0	-2.0
30-40	0.0	1.3	3	0.1	-0.1	8.9	0.0	7.8
40-50	0.0	2.4	6	0.1	-0.1	13.3	0.0	13.0
50-75	0.0	6.5	12	0.1	-0.2	33.7	0.0	17.4
75-100	0.0	3.1	18	0.1	-0.1	18.0	0.0	19.7
100-200	0.0	2.8	25	0.1	-0.1	19.7	0.0	23.4
200-500	-0.3	12.2	709	1.0	0.0	7.7	0.3	26.5
500-1,000	-1.2	12.4	5,651	3.0	0.1	2.6	0.8	29.0
More than 1,000	-1.9	59.0	41,535	4.3	0.3	8.6	1.3	32.0
All	-0.1	100.0	29	0.6	0.0	100.0	0.1	12.2

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	-1,039	-2.0	7,346	2.0	-16.5
10-20	4,761	20.6	15,129	7.8	-2,028	-8.7	17,157	10.1	-13.4
20-30	4,367	18.9	25,305	12.0	-511	-2.0	25,816	13.9	-2.0
30-40	3,599	15.6	35,454	13.8	2,775	9.0	32,679	14.5	7.8
40-50	2,531	11.0	45,338	12.4	5,898	13.4	39,440	12.3	13.0
50-75	3,553	15.4	61,312	23.6	10,642	33.9	50,670	22.2	17.4
75-100	1,170	5.1	87,387	11.1	17,207	18.0	70,180	10.1	19.7
100-200	734	3.2	129,043	10.3	30,125	19.8	98,917	8.9	23.4
200-500	117	0.5	280,322	3.5	73,694	7.7	206,628	3.0	26.3
500-1,000	15	0.1	673,865	1.1	189,400	2.5	484,465	0.9	28.1
More than 1,000	10	0.0	3,141,640	3.3	963,998	8.3	2,177,642	2.6	30.7
All	23,101	100.0	40,006	100.0	4,831	100.0	35,175	100.0	12.1

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

(1) Calendar year. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	0.0	0.0	0	0.0	0.0	-0.4	0.0	-18.8
10-20	0.0	0.0	0	0.0	0.0	-1.6	0.0	-16.5
20-30	0.0	0.0	0	0.0	0.0	-0.8	0.0	-5.0
30-40	0.0	0.1	2	0.1	0.0	1.0	0.0	5.2
40-50	0.0	0.2	6	0.1	0.0	2.1	0.0	10.3
50-75	0.0	1.0	12	0.1	-0.1	9.4	0.0	15.5
75-100	0.0	1.1	18	0.1	-0.1	11.2	0.0	18.2
100-200	0.0	2.4	27	0.1	-0.3	30.1	0.0	21.2
200-500	-0.2	8.5	388	0.5	-0.1	18.4	0.1	25.5
500-1,000	-1.0	15.5	4,656	2.3	0.1	7.9	0.7	30.0
More than 1,000	-1.8	71.2	38,304	3.8	0.6	22.5	1.2	32.9
All	-0.3	100.0	207	1.2	0.0	100.0	0.2	20.2

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	-1,086	-0.4	6,880	0.6	-18.8
10-20	5,804	11.6	15,260	2.0	-2,518	-1.7	17,778	2.9	-16.5
20-30	5,335	10.6	25,332	3.1	-1,265	-0.8	26,596	4.0	-5.0
30-40	4,816	9.6	35,564	3.9	1,842	1.0	33,722	4.6	5.2
40-50	4,037	8.1	45,576	4.2	4,666	2.1	40,910	4.7	10.2
50-75	8,599	17.2	62,528	12.2	9,655	9.5	52,872	12.9	15.4
75-100	6,206	12.4	88,416	12.5	16,059	11.3	72,357	12.7	18.2
100-200	9,390	18.7	134,200	28.6	28,467	30.4	105,733	28.1	21.2
200-500	2,258	4.5	283,593	14.5	72,040	18.5	211,553	13.5	25.4
500-1,000	345	0.7	680,629	5.3	199,710	7.8	480,919	4.7	29.3
More than 1,000	193	0.4	3,158,341	13.8	999,374	22.0	2,158,968	11.8	31.6
All	50,150	100.0	87,888	100.0	17,522	100.0	70,366	100.0	19.9

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. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. 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 T12-0219
Fiscal Cliff Analysis
Step 2 of 9: Health Care Law 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	0.0	0.0	0	0.0	0.0	0.0	0.0	1.2
10-20	0.0	0.0	0	0.0	0.0	0.2	0.0	0.7
20-30	0.0	0.0	0	0.0	0.0	0.8	0.0	2.3
30-40	0.0	0.0	0	0.0	0.0	1.5	0.0	3.8
40-50	0.0	0.0	0	0.0	0.0	2.3	0.0	5.3
50-75	0.0	0.0	0	0.0	-0.2	8.7	0.0	8.9
75-100	0.0	0.0	0	0.0	-0.2	8.7	0.0	12.8
100-200	0.0	0.0	1	0.0	-0.5	23.1	0.0	17.5
200-500	-0.3	9.3	683	1.0	-0.2	18.0	0.2	24.0
500-1,000	-1.6	16.3	7,789	3.9	0.2	8.4	1.1	30.4
More than 1,000	-2.6	74.3	57,643	5.3	0.9	28.2	1.8	34.5
All	-0.4	100.0	201	2.0	0.0	100.0	0.3	15.9

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	2,099	6.0	6,146	0.6	73	0.0	6,073	0.7	1.2
10-20	7,199	20.5	15,399	4.8	101	0.2	15,297	5.6	0.7
20-30	4,736	13.5	24,906	5.1	578	0.8	24,328	5.9	2.3
30-40	4,155	11.8	35,411	6.4	1,342	1.6	34,069	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,433	2.3	43,298	7.5	5.3
50-75	5,792	16.5	61,846	15.5	5,510	8.9	56,336	16.7	8.9
75-100	2,864	8.2	87,420	10.8	11,189	8.9	76,232	11.2	12.8
100-200	3,657	10.4	133,081	21.0	23,239	23.6	109,842	20.6	17.5
200-500	962	2.7	285,711	11.9	67,859	18.1	217,852	10.7	23.8
500-1,000	148	0.4	687,513	4.4	201,084	8.3	486,429	3.7	29.3
More than 1,000	91	0.3	3,301,216	13.0	1,081,748	27.3	2,219,469	10.4	32.8
All	35,135	100.0	65,837	100.0	10,255	100.0	55,582	100.0	15.6

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. Initial 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. Baseline for this step is that modified form of current policy plus step 1 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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