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**Table T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	16,041	10.1	-2.4	8.9	127	2.4	5.0
<b>10-20</b>	24,243	15.3	-1.8	27.9	262	1.7	3.2
<b>20-30</b>	19,317	12.2	-0.9	18.4	217	0.9	7.5
<b>30-40</b>	17,482	11.1	-0.5	11.6	151	0.4	11.8
<b>40-50</b>	13,879	8.8	-0.4	8.7	143	0.3	14.1
<b>50-75</b>	25,633	16.2	-0.1	7.8	70	0.1	17.0
<b>75-100</b>	14,610	9.2	-0.1	4.9	77	0.1	19.1
<b>100-200</b>	20,204	12.8	-0.1	11.2	126	0.1	21.8
<b>200-500</b>	4,780	3.0	0.0	0.1	5	0.0	25.8
<b>500-1,000</b>	728	0.5	0.0	0.0	0	0.0	32.2
<b>More than 1,000</b>	433	0.3	0.0	0.0	0	0.0	37.9
<b>All</b>	158,260	100.0	-0.3	100.0	144	0.2	21.6

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

Number of AMT Taxpayers (millions). Baseline: 3.3

Proposal: 3.3

(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 through 4 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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-2.4	8.9	127	88.4	0.1	0.2	2.4	5.0
10-20	-1.8	27.9	262	118.7	0.3	0.5	1.7	3.2
20-30	-0.9	18.4	217	13.2	0.2	1.5	0.9	7.5
30-40	-0.5	11.6	151	3.7	0.1	3.1	0.4	11.8
40-50	-0.4	8.7	143	2.3	0.1	3.8	0.3	14.1
50-75	-0.1	7.8	70	0.7	0.0	11.4	0.1	17.0
75-100	-0.1	4.9	77	0.5	-0.1	10.4	0.1	19.1
100-200	-0.1	11.2	126	0.4	-0.1	24.8	0.1	21.8
200-500	0.0	0.1	5	0.0	-0.1	14.7	0.0	25.8
500-1,000	0.0	0.0	0	0.0	-0.1	6.8	0.0	32.2
More than 1,000	0.0	0.0	0	0.0	-0.2	22.8	0.0	37.9
All	-0.3	100.0	144	1.0	0.0	100.0	0.2	21.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013<sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	220	0.2	14,885	4.2	1.5
20-30	19,317	12.2	25,084	4.4	1,651	1.4	23,432	5.2	6.6
30-40	17,482	11.1	35,579	5.7	4,037	3.0	31,542	6.4	11.4
40-50	13,879	8.8	45,612	5.8	6,282	3.7	39,330	6.3	13.8
50-75	25,633	16.2	62,053	14.5	10,460	11.4	51,592	15.3	16.9
75-100	14,610	9.2	88,235	11.7	16,767	10.4	71,468	12.1	19.0
100-200	20,204	12.8	133,782	24.6	28,978	24.9	104,804	24.5	21.7
200-500	4,780	3.0	283,732	12.3	73,109	14.9	210,623	11.6	25.8
500-1,000	728	0.5	683,264	4.5	220,150	6.8	463,114	3.9	32.2
More than 1,000	433	0.3	3,295,487	13.0	1,248,083	23.0	2,047,405	10.2	37.9
All	158,260	100.0	69,527	100.0	14,847	100.0	54,680	100.0	21.4

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

Number of AMT Taxpayers (millions). Baseline: 3.3 Proposal: 3.3

(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 through 4 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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.6	23.1	78	22.1	0.2	0.9	1.5	8.1
10-20	-0.6	32.4	82	8.7	0.2	2.9	0.5	6.8
20-30	-0.3	16.8	61	2.2	0.1	5.7	0.3	11.6
30-40	-0.2	11.5	50	1.0	0.0	8.7	0.1	15.1
40-50	-0.1	6.3	41	0.5	0.0	9.3	0.1	18.7
50-75	-0.1	6.8	30	0.2	-0.1	20.9	0.1	21.2
75-100	-0.1	2.5	32	0.2	-0.1	11.1	0.0	23.5
100-200	0.0	0.1	1	0.0	-0.1	15.8	0.0	25.0
200-500	0.0	0.0	0	0.0	-0.1	8.2	0.0	28.6
500-1,000	0.0	0.0	0	0.0	0.0	3.5	0.0	33.7
More than 1,000	0.0	0.0	0	0.0	-0.1	12.8	0.0	40.2
All	-0.2	100.0	57	0.7	0.0	100.0	0.2	20.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	2,835	5.6	22,049	11.1	11.4
30-40	9,396	13.0	35,554	11.9	5,319	8.7	30,235	12.7	15.0
40-50	6,306	8.8	45,513	10.2	8,452	9.3	37,061	10.4	18.6
50-75	9,292	12.9	61,373	20.2	12,988	21.0	48,385	20.0	21.2
75-100	3,125	4.3	87,575	9.7	20,523	11.2	67,052	9.3	23.4
100-200	2,763	3.8	132,172	13.0	32,970	15.9	99,202	12.2	24.9
200-500	581	0.8	286,777	5.9	81,903	8.3	204,874	5.3	28.6
500-1,000	89	0.1	684,999	2.2	230,864	3.6	454,135	1.8	33.7
More than 1,000	56	0.1	3,307,366	6.5	1,330,511	12.9	1,976,855	4.9	40.2
All	72,035	100.0	39,146	100.0	7,967	100.0	31,179	100.0	20.4

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 through 4 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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-2.7	1.8	121	99.5	0.0	0.0	2.7	5.3
10-20	-2.4	11.7	390	-141.0	0.1	0.0	2.5	0.7
20-30	-1.6	13.5	391	148.2	0.1	0.1	1.5	2.6
30-40	-1.0	13.8	329	17.6	0.1	0.5	0.9	6.2
40-50	-0.6	13.1	267	7.7	0.1	1.1	0.6	8.1
50-75	-0.2	10.7	84	1.0	0.0	6.4	0.1	13.5
75-100	-0.1	8.0	76	0.5	0.0	9.7	0.1	17.5
100-200	-0.1	26.4	153	0.5	0.0	28.9	0.1	21.1
200-500	0.0	0.3	6	0.0	-0.1	17.8	0.0	25.3
500-1,000	0.0	0.0	0	0.0	-0.1	8.3	0.0	32.0
More than 1,000	0.0	0.0	0	0.0	-0.2	27.0	0.0	37.6
All	-0.2	100.0	158	0.6	0.0	100.0	0.1	22.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	264	0.1	25,185	1.5	1.0
30-40	4,027	6.6	35,715	2.0	1,869	0.5	33,846	2.5	5.2
40-50	4,740	7.8	45,931	3.1	3,463	1.0	42,468	3.7	7.5
50-75	12,272	20.2	62,784	10.9	8,361	6.4	54,423	12.2	13.3
75-100	10,124	16.7	88,587	12.7	15,464	9.7	73,123	13.5	17.5
100-200	16,567	27.3	134,301	31.4	28,165	28.9	106,136	32.1	21.0
200-500	4,043	6.7	283,374	16.2	71,582	17.9	211,792	15.6	25.3
500-1,000	616	1.0	683,221	5.9	218,799	8.4	464,422	5.2	32.0
More than 1,000	360	0.6	3,245,436	16.5	1,219,852	27.2	2,025,584	13.3	37.6
All	60,744	100.0	116,746	100.0	26,599	100.0	90,147	100.0	22.8

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 through 4 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:

<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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	-5.7	10.1	417	-40.1	0.9	-1.1	6.6	-9.9
10-20	-4.7	43.0	813	-40.1	3.8	-4.7	5.4	-8.0
20-30	-2.0	24.4	503	-98.4	1.9	0.0	2.0	0.0
30-40	-0.7	9.3	232	8.3	0.0	8.8	0.7	8.5
40-50	-0.5	5.0	179	3.0	-0.6	12.5	0.4	13.4
50-75	-0.3	5.3	133	1.3	-2.1	31.2	0.2	17.6
75-100	-0.3	2.8	216	1.3	-1.1	16.6	0.3	20.0
100-200	0.0	0.1	9	0.0	-1.4	18.0	0.0	23.4
200-500	0.0	0.0	0	0.0	-0.6	7.1	0.0	26.7
500-1,000	0.0	0.0	0	0.0	-0.2	2.5	0.0	30.9
More than 1,000	0.0	0.0	1	0.0	-0.7	8.9	0.0	36.3
All	-1.1	100.0	390	7.9	0.0	100.0	1.0	13.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	-8.5	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	2,777	8.8	32,677	14.5	7.8
40-50	2,531	11.0	45,338	12.4	5,904	13.1	39,433	12.3	13.0
50-75	3,553	15.4	61,312	23.6	10,655	33.3	50,657	22.2	17.4
75-100	1,170	5.1	87,387	11.1	17,224	17.7	70,162	10.1	19.7
100-200	734	3.2	129,043	10.3	30,151	19.5	98,892	9.0	23.4
200-500	117	0.5	280,322	3.5	74,780	7.7	205,542	3.0	26.7
500-1,000	15	0.1	673,865	1.1	208,040	2.7	465,825	0.9	30.9
More than 1,000	10	0.0	3,141,640	3.3	1,139,768	9.6	2,001,872	2.4	36.3
All	23,101	100.0	40,006	100.0	4,926	100.0	35,079	100.0	12.3

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 through 4 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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-5.6	6.2	383	-35.2	0.1	-0.2	6.6	-12.1
10-20	-5.0	28.4	889	-35.3	0.6	-1.0	5.8	-10.7
20-30	-2.4	19.0	647	-51.2	0.4	-0.4	2.6	-2.4
30-40	-1.3	11.4	428	23.2	0.2	1.2	1.2	6.4
40-50	-1.0	9.0	405	8.7	0.1	2.2	0.9	11.1
50-75	-0.3	7.5	158	1.6	0.0	9.0	0.3	15.7
75-100	-0.2	4.8	141	0.9	-0.1	10.7	0.2	18.3
100-200	-0.2	13.1	253	0.9	-0.3	28.7	0.2	21.4
200-500	0.0	0.1	11	0.0	-0.3	17.5	0.0	25.7
500-1,000	0.0	0.0	0	0.0	-0.2	8.0	0.0	31.9
More than 1,000	0.0	0.0	0	0.0	-0.5	24.2	0.0	37.3
All	-0.5	100.0	362	2.0	0.0	100.0	0.4	21.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	-1.6	17,778	3.0	-16.5
20-30	5,335	10.6	25,332	3.1	-1,265	-0.7	26,596	4.1	-5.0
30-40	4,816	9.6	35,564	3.9	1,844	1.0	33,720	4.7	5.2
40-50	4,037	8.1	45,576	4.2	4,672	2.1	40,904	4.7	10.3
50-75	8,599	17.2	62,528	12.2	9,667	9.0	52,860	13.0	15.5
75-100	6,206	12.4	88,416	12.5	16,077	10.8	72,339	12.9	18.2
100-200	9,390	18.7	134,200	28.6	28,494	29.0	105,706	28.5	21.2
200-500	2,258	4.5	283,593	14.5	72,736	17.8	210,857	13.7	25.7
500-1,000	345	0.7	680,629	5.3	217,350	8.1	463,279	4.6	31.9
More than 1,000	193	0.4	3,158,341	13.8	1,177,372	24.7	1,980,969	11.0	37.3
All	50,150	100.0	87,888	100.0	18,370	100.0	69,519	100.0	20.9

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 through 4 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 T12-0222**  
**Fiscal Cliff Analysis**  
**Step 5 of 9: Stimulus Legislation EITC, CTC, and AOTC**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.2	0	0.6	0.0	0.0	0.0	1.2
10-20	0.0	3.3	2	2.1	0.0	0.2	0.0	0.7
20-30	0.0	7.1	7	1.2	0.0	0.7	0.0	2.4
30-40	-0.1	15.1	17	1.3	0.0	1.5	0.1	3.8
40-50	-0.1	20.6	28	1.2	0.0	2.2	0.1	5.4
50-75	0.0	25.7	20	0.4	0.0	8.3	0.0	8.9
75-100	0.0	9.3	15	0.1	0.0	8.3	0.0	12.8
100-200	0.0	18.5	23	0.1	0.0	22.1	0.0	17.5
200-500	0.0	0.1	0	0.0	0.0	17.4	0.0	24.3
500-1,000	0.0	0.0	0	0.0	0.0	8.6	0.0	32.7
More than 1,000	0.0	0.0	0	0.0	0.0	30.5	0.0	39.1
All	0.0	100.0	13	0.1	0.0	100.0	0.0	16.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2013 <sup>1</sup>**

Cash Income Level (thousands of 2012 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>4</sup>		Average Federal Tax Rate <sup>5</sup>
	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	5.7	0.7
20-30	4,736	13.5	24,906	5.1	578	0.7	24,328	6.0	2.3
30-40	4,155	11.8	35,411	6.4	1,342	1.5	34,069	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,433	2.2	43,298	7.6	5.3
50-75	5,792	16.5	61,846	15.5	5,510	8.3	56,336	16.9	8.9
75-100	2,864	8.2	87,420	10.8	11,189	8.3	76,232	11.3	12.8
100-200	3,657	10.4	133,081	21.0	23,240	22.1	109,840	20.8	17.5
200-500	962	2.7	285,711	11.9	69,401	17.4	216,310	10.8	24.3
500-1,000	148	0.4	687,513	4.4	224,737	8.7	462,776	3.6	32.7
More than 1,000	91	0.3	3,301,216	13.0	1,288,987	30.6	2,012,230	9.5	39.1
All	35,135	100.0	65,837	100.0	10,934	100.0	54,903	100.0	16.6

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 through 4 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:

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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.