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Table T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
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	-0.3	0.5	18	0.3	5.4
10-20	24,243	15.3	-0.2	1.4	34	0.2	3.4
20-30	19,317	12.2	-0.3	2.1	62	0.3	7.7
30-40	17,482	11.1	-0.3	2.6	87	0.2	12.0
40-50	13,879	8.8	-0.3	2.7	113	0.3	14.3
50-75	25,633	16.2	-0.3	7.7	175	0.3	17.3
75-100	14,610	9.2	-0.4	6.9	273	0.3	19.4
100-200	20,204	12.8	-0.5	18.9	545	0.4	22.2
200-500	4,780	3.0	-0.9	14.7	1,786	0.6	26.4
500-1,000	728	0.5	-1.4	8.2	6,574	1.0	33.2
More than 1,000	433	0.3	-2.2	33.8	45,350	1.4	39.3
All	158,260	100.0	-0.7	100.0	367	0.5	22.1

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 5 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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
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	-0.3	0.5	18	6.5	0.0	0.2	0.3	5.4
10-20	-0.2	1.4	34	7.1	0.0	0.5	0.2	3.4
20-30	-0.3	2.1	62	3.3	0.0	1.5	0.3	7.7
30-40	-0.3	2.6	87	2.1	0.0	3.1	0.2	12.0
40-50	-0.3	2.7	113	1.8	0.0	3.7	0.3	14.3
50-75	-0.3	7.7	175	1.7	-0.1	11.3	0.3	17.3
75-100	-0.4	6.9	273	1.6	-0.1	10.3	0.3	19.4
100-200	-0.5	18.9	545	1.9	-0.1	24.7	0.4	22.2
200-500	-0.9	14.7	1,786	2.4	0.0	14.7	0.6	26.4
500-1,000	-1.4	8.2	6,574	3.0	0.0	6.8	1.0	33.2
More than 1,000	-2.2	33.8	45,350	3.6	0.3	23.0	1.4	39.3
All	-0.7	100.0	367	2.5	0.0	100.0	0.5	22.1

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	271	0.2	5,119	1.0	5.0
10-20	24,243	15.3	15,105	3.3	482	0.5	14,623	4.1	3.2
20-30	19,317	12.2	25,084	4.4	1,869	1.5	23,215	5.2	7.5
30-40	17,482	11.1	35,579	5.7	4,187	3.1	31,392	6.4	11.8
40-50	13,879	8.8	45,612	5.8	6,425	3.8	39,187	6.3	14.1
50-75	25,633	16.2	62,053	14.5	10,530	11.4	51,522	15.3	17.0
75-100	14,610	9.2	88,235	11.7	16,843	10.4	71,392	12.1	19.1
100-200	20,204	12.8	133,782	24.6	29,104	24.8	104,678	24.5	21.8
200-500	4,780	3.0	283,732	12.3	73,114	14.7	210,618	11.7	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	22.8	2,047,405	10.3	37.9
All	158,260	100.0	69,527	100.0	14,991	100.0	54,536	100.0	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 5 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

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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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
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	-0.3	1.5	16	3.6	0.0	0.9	0.3	8.3
10-20	-0.2	3.3	26	2.6	0.0	2.9	0.2	7.0
20-30	-0.3	5.2	60	2.1	0.0	5.7	0.2	11.9
30-40	-0.3	6.1	84	1.6	-0.1	8.7	0.2	15.3
40-50	-0.3	5.6	116	1.4	-0.1	9.2	0.3	18.9
50-75	-0.4	13.7	191	1.5	-0.2	20.8	0.3	21.5
75-100	-0.5	8.7	362	1.8	-0.1	11.1	0.4	23.9
100-200	-0.8	15.9	750	2.3	0.0	15.8	0.6	25.5
200-500	-1.3	11.8	2,629	3.2	0.1	8.3	0.9	29.5
500-1,000	-1.9	5.8	8,510	3.7	0.1	3.6	1.2	35.0
More than 1,000	-2.6	21.9	51,276	3.9	0.2	13.0	1.6	41.8
All	-0.6	100.0	181	2.3	0.0	100.0	0.5	21.0

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	429	0.9	4,899	2.7	8.1
10-20	16,353	22.7	14,997	8.7	1,016	2.9	13,981	10.2	6.8
20-30	11,329	15.7	24,885	10.0	2,897	5.7	21,988	11.1	11.6
30-40	9,396	13.0	35,554	11.9	5,370	8.7	30,185	12.7	15.1
40-50	6,306	8.8	45,513	10.2	8,494	9.3	37,020	10.4	18.7
50-75	9,292	12.9	61,373	20.2	13,018	20.9	48,354	20.0	21.2
75-100	3,125	4.3	87,575	9.7	20,556	11.1	67,020	9.3	23.5
100-200	2,763	3.8	132,172	13.0	32,971	15.8	99,201	12.2	25.0
200-500	581	0.8	286,777	5.9	81,903	8.2	204,874	5.3	28.6
500-1,000	89	0.1	684,999	2.2	230,864	3.5	454,135	1.8	33.7
More than 1,000	56	0.1	3,307,366	6.5	1,330,511	12.8	1,976,855	4.9	40.2
All	72,035	100.0	39,146	100.0	8,024	100.0	31,122	100.0	20.5

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 5 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

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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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
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	-0.7	0.1	29	12.0	0.0	0.0	0.6	6.0
10-20	-0.4	0.4	58	51.2	0.0	0.0	0.4	1.1
20-30	-0.3	0.6	79	12.1	0.0	0.2	0.3	2.9
30-40	-0.3	1.0	105	4.8	0.0	0.6	0.3	6.5
40-50	-0.3	1.4	118	3.2	0.0	1.1	0.3	8.4
50-75	-0.3	5.1	171	2.0	0.0	6.4	0.3	13.7
75-100	-0.3	6.1	246	1.6	-0.1	9.6	0.3	17.8
100-200	-0.5	20.9	517	1.8	-0.2	28.7	0.4	21.5
200-500	-0.8	16.2	1,648	2.3	0.0	17.8	0.6	25.8
500-1,000	-1.4	9.4	6,262	2.9	0.0	8.3	0.9	32.9
More than 1,000	-2.2	38.2	43,602	3.6	0.3	27.3	1.3	38.9
All	-0.8	100.0	676	2.5	0.0	100.0	0.6	23.5

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	242	0.0	4,317	0.1	5.3
10-20	2,877	4.7	15,669	0.6	113	0.0	15,556	0.8	0.7
20-30	3,317	5.5	25,449	1.2	655	0.1	24,794	1.5	2.6
30-40	4,027	6.6	35,715	2.0	2,197	0.5	33,518	2.5	6.2
40-50	4,740	7.8	45,931	3.1	3,730	1.1	42,201	3.7	8.1
50-75	12,272	20.2	62,784	10.9	8,445	6.4	54,339	12.2	13.5
75-100	10,124	16.7	88,587	12.7	15,540	9.7	73,047	13.5	17.5
100-200	16,567	27.3	134,301	31.4	28,319	28.9	105,983	32.1	21.1
200-500	4,043	6.7	283,374	16.2	71,589	17.8	211,785	15.7	25.3
500-1,000	616	1.0	683,221	5.9	218,800	8.3	464,422	5.2	32.0
More than 1,000	360	0.6	3,245,436	16.5	1,219,852	27.0	2,025,584	13.3	37.6
All	60,744	100.0	116,746	100.0	26,757	100.0	89,989	100.0	22.9

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 5 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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
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	-0.3	1.6	21	-3.4	0.1	-1.0	0.3	-9.5
10-20	-0.3	8.0	48	-3.9	0.3	-4.4	0.3	-7.7
20-30	-0.2	8.4	55	-660.3	0.2	0.2	0.2	0.2
30-40	-0.2	9.1	72	2.4	0.0	8.8	0.2	8.7
40-50	-0.2	8.1	92	1.5	-0.1	12.4	0.2	13.6
50-75	-0.3	18.3	147	1.4	-0.3	30.9	0.2	17.8
75-100	-0.4	10.9	265	1.5	-0.1	16.5	0.3	20.3
100-200	-0.4	10.0	389	1.3	-0.2	17.8	0.3	23.7
200-500	-0.9	7.7	1,887	2.5	0.0	7.1	0.7	27.4
500-1,000	-1.5	3.7	7,044	3.4	0.0	2.5	1.1	31.9
More than 1,000	-2.1	13.9	41,202	3.6	0.1	9.0	1.3	37.6
All	-0.4	100.0	124	2.3	0.0	100.0	0.3	13.6

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	2,173	9.4	6,307	1.5	-622	-1.1	6,929	1.9	-9.9
10-20	4,761	20.6	15,129	7.8	-1,215	-4.7	16,344	9.7	-8.0
20-30	4,367	18.9	25,305	12.0	-8	0.0	25,313	13.8	0.0
30-40	3,599	15.6	35,454	13.8	3,009	8.8	32,445	14.6	8.5
40-50	2,531	11.0	45,338	12.4	6,084	12.5	39,254	12.4	13.4
50-75	3,553	15.4	61,312	23.6	10,788	31.2	50,524	22.4	17.6
75-100	1,170	5.1	87,387	11.1	17,440	16.6	69,947	10.2	20.0
100-200	734	3.2	129,043	10.3	30,160	18.0	98,883	9.1	23.4
200-500	117	0.5	280,322	3.5	74,780	7.1	205,542	3.0	26.7
500-1,000	15	0.1	673,865	1.1	208,040	2.5	465,825	0.9	30.9
More than 1,000	10	0.0	3,141,640	3.3	1,139,769	8.9	2,001,871	2.4	36.3
All	23,101	100.0	40,006	100.0	5,317	100.0	34,689	100.0	13.3

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 5 of the fiscal cliff analysis. 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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	-0.3	0.3	21	-3.0	0.0	-0.2	0.4	-11.8
10-20	-0.3	1.5	57	-3.5	0.1	-1.0	0.4	-10.3
20-30	-0.3	1.7	70	-11.4	0.1	-0.3	0.3	-2.2
30-40	-0.3	2.0	91	4.0	0.0	1.2	0.3	6.6
40-50	-0.3	2.0	113	2.2	0.0	2.2	0.3	11.4
50-75	-0.3	6.5	170	1.7	-0.1	8.9	0.3	16.0
75-100	-0.3	6.9	246	1.5	-0.1	10.6	0.3	18.6
100-200	-0.5	20.9	497	1.7	-0.2	28.6	0.4	21.8
200-500	-0.7	15.2	1,500	2.1	-0.1	17.4	0.5	26.2
500-1,000	-1.2	8.8	5,727	2.6	0.0	8.0	0.8	32.8
More than 1,000	-2.0	33.8	39,066	3.3	0.2	24.4	1.2	38.5
All	-0.6	100.0	445	2.4	0.0	100.0	0.5	21.8

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	2,962	5.9	5,794	0.4	-703	-0.2	6,497	0.6	-12.1
10-20	5,804	11.6	15,260	2.0	-1,630	-1.0	16,889	2.8	-10.7
20-30	5,335	10.6	25,332	3.1	-618	-0.4	25,949	4.0	-2.4
30-40	4,816	9.6	35,564	3.9	2,272	1.2	33,293	4.6	6.4
40-50	4,037	8.1	45,576	4.2	5,077	2.2	40,499	4.7	11.1
50-75	8,599	17.2	62,528	12.2	9,825	9.0	52,703	13.1	15.7
75-100	6,206	12.4	88,416	12.5	16,218	10.7	72,198	12.9	18.3
100-200	9,390	18.7	134,200	28.6	28,747	28.7	105,453	28.6	21.4
200-500	2,258	4.5	283,593	14.5	72,747	17.5	210,846	13.7	25.7
500-1,000	345	0.7	680,629	5.3	217,350	8.0	463,279	4.6	31.9
More than 1,000	193	0.4	3,158,341	13.8	1,177,373	24.2	1,980,969	11.0	37.3
All	50,150	100.0	87,888	100.0	18,732	100.0	69,157	100.0	21.3

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 5 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 T12-0223
Fiscal Cliff Analysis
Step 6 of 9: Extenders
Distribution of Federal Tax Change by Cash Income Level, 2013¹
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	-0.1	0.1	8	10.2	0.0	0.0	0.1	1.3
10-20	-0.1	0.5	10	9.5	0.0	0.2	0.1	0.7
20-30	-0.2	1.3	43	7.3	0.0	0.7	0.2	2.5
30-40	-0.2	2.1	76	5.6	0.0	1.5	0.2	4.1
40-50	-0.3	2.6	114	4.6	0.0	2.2	0.3	5.6
50-75	-0.3	7.3	190	3.4	0.0	8.3	0.3	9.3
75-100	-0.5	6.9	359	3.2	-0.1	8.3	0.4	13.2
100-200	-0.7	19.1	783	3.4	-0.1	22.0	0.6	18.1
200-500	-1.2	16.8	2,618	3.8	0.0	17.3	0.9	25.2
500-1,000	-2.0	8.9	9,036	4.0	0.0	8.7	1.3	34.0
More than 1,000	-2.8	34.2	56,377	4.4	0.1	30.7	1.7	40.8
All	-0.8	100.0	427	3.9	0.0	100.0	0.7	17.3

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	2,099	6.0	6,146	0.6	74	0.0	6,072	0.7	1.2
10-20	7,199	20.5	15,399	4.8	103	0.2	15,295	5.7	0.7
20-30	4,736	13.5	24,906	5.1	585	0.7	24,321	6.0	2.4
30-40	4,155	11.8	35,411	6.4	1,359	1.5	34,052	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,461	2.2	43,270	7.6	5.4
50-75	5,792	16.5	61,846	15.5	5,531	8.3	56,316	16.9	8.9
75-100	2,864	8.2	87,420	10.8	11,204	8.3	76,217	11.3	12.8
100-200	3,657	10.4	133,081	21.0	23,264	22.1	109,817	20.8	17.5
200-500	962	2.7	285,711	11.9	69,401	17.4	216,309	10.8	24.3
500-1,000	148	0.4	687,513	4.4	224,738	8.6	462,775	3.6	32.7
More than 1,000	91	0.3	3,301,216	13.0	1,288,987	30.5	2,012,230	9.5	39.1
All	35,135	100.0	65,837	100.0	10,947	100.0	54,890	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 5 of the fiscal cliff analysis. 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.