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Table T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	-0.1	0.0	3	0.1	5.4
10-20	24,243	15.3	-0.6	1.2	84	0.6	4.0
20-30	19,317	12.2	-2.0	5.0	460	1.8	9.6
30-40	17,482	11.1	-2.1	6.6	666	1.9	14.0
40-50	13,879	8.8	-2.0	6.0	770	1.7	16.1
50-75	25,633	16.2	-2.1	15.3	1,056	1.7	19.1
75-100	14,610	9.2	-2.1	12.2	1,476	1.7	21.3
100-200	20,204	12.8	-2.9	34.5	3,023	2.3	24.6
200-500	4,780	3.0	-2.7	15.0	5,551	2.0	28.8
500-1,000	728	0.5	-1.6	2.9	7,108	1.0	34.7
More than 1,000	433	0.3	-0.3	1.4	5,591	0.2	39.7
All	158,260	100.0	-2.1	100.0	1,120	1.6	23.9

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

Number of AMT Taxpayers (millions). Baseline: 3.3 Proposal: 1.2

(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 7 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 T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	-0.1	0.0	3	0.9	0.0	0.2	0.1	5.4
10-20	-0.6	1.2	84	16.2	0.0	0.6	0.6	4.0
20-30	-2.0	5.0	460	23.5	0.2	1.8	1.8	9.6
30-40	-2.1	6.6	666	15.4	0.2	3.3	1.9	14.0
40-50	-2.0	6.0	770	11.7	0.2	3.9	1.7	16.1
50-75	-2.1	15.3	1,056	9.8	0.3	11.6	1.7	19.1
75-100	-2.1	12.2	1,476	8.5	0.1	10.4	1.7	21.3
100-200	-2.9	34.5	3,023	10.1	0.7	25.3	2.3	24.6
200-500	-2.7	15.0	5,551	7.3	0.0	14.8	2.0	28.8
500-1,000	-1.6	2.9	7,108	3.1	-0.3	6.5	1.0	34.7
More than 1,000	-0.3	1.4	5,591	0.4	-1.5	21.5	0.2	39.7
All	-2.1	100.0	1,120	7.2	0.0	100.0	1.6	23.9

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	16,041	10.1	5,390	0.8	290	0.2	5,100	1.0	5.4
10-20	24,243	15.3	15,105	3.3	521	0.5	14,584	4.1	3.5
20-30	19,317	12.2	25,084	4.4	1,959	1.5	23,125	5.2	7.8
30-40	17,482	11.1	35,579	5.7	4,320	3.1	31,259	6.4	12.1
40-50	13,879	8.8	45,612	5.8	6,594	3.7	39,018	6.3	14.5
50-75	25,633	16.2	62,053	14.5	10,819	11.3	51,233	15.4	17.4
75-100	14,610	9.2	88,235	11.7	17,276	10.3	70,959	12.1	19.6
100-200	20,204	12.8	133,782	24.6	29,927	24.6	103,855	24.6	22.4
200-500	4,780	3.0	283,732	12.3	76,180	14.8	207,552	11.6	26.9
500-1,000	728	0.5	683,264	4.5	229,702	6.8	453,562	3.9	33.6
More than 1,000	433	0.3	3,295,487	13.0	1,302,348	23.0	1,993,139	10.1	39.5
All	158,260	100.0	69,527	100.0	15,519	100.0	54,008	100.0	22.3

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

Number of AMT Taxpayers (millions). Baseline: 3.3 Proposal: 1.2

(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 7 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 T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	0.1	0.0	0.9	0.0	8.4
10-20	-0.5	3.7	72	6.9	0.0	2.8	0.5	7.5
20-30	-1.3	9.9	278	9.3	0.2	5.8	1.1	13.2
30-40	-1.3	11.1	376	6.8	0.1	8.6	1.1	16.6
40-50	-1.3	9.2	465	5.3	0.0	9.0	1.0	20.2
50-75	-1.5	20.2	695	5.1	0.0	20.5	1.1	23.2
75-100	-2.0	12.7	1,294	6.0	0.1	11.1	1.5	26.2
100-200	-2.6	21.4	2,472	6.9	0.3	16.3	1.9	28.8
200-500	-2.7	9.3	5,121	5.5	0.0	8.9	1.8	34.4
500-1,000	-1.5	1.7	6,280	2.4	-0.1	3.6	0.9	38.7
More than 1,000	-0.3	0.8	4,830	0.3	-0.6	12.3	0.2	43.3
All	-1.5	100.0	443	5.2	0.0	100.0	1.1	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	446	0.9	4,881	2.7	8.4
10-20	16,353	22.7	14,997	8.7	1,048	2.8	13,949	10.3	7.0
20-30	11,329	15.7	24,885	10.0	2,999	5.5	21,886	11.2	12.1
30-40	9,396	13.0	35,554	11.9	5,537	8.5	30,017	12.8	15.6
40-50	6,306	8.8	45,513	10.2	8,723	9.0	36,791	10.5	19.2
50-75	9,292	12.9	61,373	20.2	13,514	20.5	47,859	20.2	22.0
75-100	3,125	4.3	87,575	9.7	21,637	11.0	65,939	9.3	24.7
100-200	2,763	3.8	132,172	13.0	35,603	16.1	96,569	12.1	26.9
200-500	581	0.8	286,777	5.9	93,548	8.9	193,229	5.1	32.6
500-1,000	89	0.1	684,999	2.2	258,783	3.7	426,216	1.7	37.8
More than 1,000	56	0.1	3,307,366	6.5	1,426,017	12.9	1,881,349	4.7	43.1
All	72,035	100.0	39,146	100.0	8,508	100.0	30,638	100.0	21.7

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 7 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 T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	-0.5	0.0	22	8.2	0.0	0.0	0.5	6.5
10-20	-0.7	0.2	104	60.6	0.0	0.0	0.7	1.8
20-30	-2.7	1.7	657	87.5	0.1	0.3	2.6	5.5
30-40	-3.0	3.2	1,009	43.8	0.2	0.7	2.8	9.3
40-50	-2.4	3.8	1,006	26.1	0.2	1.3	2.2	10.6
50-75	-2.4	12.8	1,322	15.3	0.5	6.8	2.1	15.8
75-100	-2.2	12.6	1,576	10.0	0.2	9.8	1.8	19.6
100-200	-3.0	41.9	3,198	11.1	0.9	29.6	2.4	23.9
200-500	-2.7	18.3	5,731	7.8	0.0	17.8	2.0	27.9
500-1,000	-1.6	3.6	7,297	3.2	-0.3	8.0	1.1	34.1
More than 1,000	-0.3	1.7	5,878	0.5	-1.8	25.5	0.2	39.2
All	-2.3	100.0	2,081	7.6	0.0	100.0	1.8	25.3

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	1,457	2.4	4,559	0.1	274	0.0	4,286	0.1	6.0
10-20	2,877	4.7	15,669	0.6	172	0.0	15,497	0.8	1.1
20-30	3,317	5.5	25,449	1.2	751	0.2	24,697	1.5	3.0
30-40	4,027	6.6	35,715	2.0	2,304	0.6	33,411	2.5	6.5
40-50	4,740	7.8	45,931	3.1	3,858	1.1	42,073	3.7	8.4
50-75	12,272	20.2	62,784	10.9	8,623	6.3	54,161	12.3	13.7
75-100	10,124	16.7	88,587	12.7	15,793	9.6	72,793	13.6	17.8
100-200	16,567	27.3	134,301	31.4	28,858	28.6	105,443	32.2	21.5
200-500	4,043	6.7	283,374	16.2	73,430	17.8	209,944	15.7	25.9
500-1,000	616	1.0	683,221	5.9	225,737	8.3	457,485	5.2	33.0
More than 1,000	360	0.6	3,245,436	16.5	1,267,051	27.3	1,978,385	13.1	39.0
All	60,744	100.0	116,746	100.0	27,485	100.0	89,260	100.0	23.5

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 7 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

<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 T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	3	-0.4	0.1	-0.9	0.0	-9.5
10-20	-0.7	3.0	107	-9.2	0.9	-3.5	0.7	-7.0
20-30	-3.1	19.4	773	1,647.8	2.3	2.5	3.1	3.2
30-40	-3.2	21.7	1,047	34.0	1.6	10.4	3.0	11.6
40-50	-2.8	15.7	1,078	17.4	0.4	12.8	2.4	16.0
50-75	-2.1	21.9	1,071	9.8	-1.1	29.8	1.8	19.6
75-100	-1.8	8.4	1,243	7.0	-1.0	15.5	1.4	21.7
100-200	-1.7	7.1	1,684	5.5	-1.3	16.5	1.3	25.0
200-500	-1.4	1.9	2,763	3.6	-0.6	6.5	1.0	28.6
500-1,000	-1.3	0.5	6,008	2.8	-0.3	2.3	0.9	33.1
More than 1,000	-0.2	0.2	4,172	0.4	-1.1	8.0	0.1	38.0
All	-2.2	100.0	751	13.8	0.0	100.0	1.9	15.5

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	2,173	9.4	6,307	1.5	-601	-1.0	6,908	1.9	-9.5
10-20	4,761	20.6	15,129	7.8	-1,167	-4.4	16,296	9.7	-7.7
20-30	4,367	18.9	25,305	12.0	47	0.2	25,258	13.8	0.2
30-40	3,599	15.6	35,454	13.8	3,081	8.8	32,373	14.6	8.7
40-50	2,531	11.0	45,338	12.4	6,182	12.4	39,155	12.4	13.6
50-75	3,553	15.4	61,312	23.6	10,942	30.9	50,370	22.4	17.9
75-100	1,170	5.1	87,387	11.1	17,722	16.5	69,664	10.2	20.3
100-200	734	3.2	129,043	10.3	30,614	17.8	98,429	9.1	23.7
200-500	117	0.5	280,322	3.5	77,368	7.2	202,954	3.0	27.6
500-1,000	15	0.1	673,865	1.1	216,689	2.6	457,176	0.9	32.2
More than 1,000	10	0.0	3,141,640	3.3	1,187,996	9.1	1,953,644	2.4	37.8
All	23,101	100.0	40,006	100.0	5,453	100.0	34,553	100.0	13.6

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 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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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.

Table T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	-0.2	0.0	12	-1.8	0.0	-0.2	0.2	-11.6
10-20	-0.8	0.9	135	-8.6	0.2	-0.8	0.9	-9.4
20-30	-3.8	6.0	977	-178.6	0.5	0.2	3.9	1.7
30-40	-4.3	7.9	1,428	60.4	0.6	1.7	4.0	10.7
40-50	-3.7	7.0	1,506	29.0	0.4	2.6	3.3	14.7
50-75	-3.0	15.6	1,579	15.8	0.6	9.5	2.5	18.5
75-100	-2.4	12.4	1,735	10.5	0.2	10.8	2.0	20.6
100-200	-2.9	33.0	3,050	10.4	0.4	28.9	2.3	24.1
200-500	-2.3	12.7	4,872	6.6	-0.4	17.0	1.7	27.9
500-1,000	-1.6	2.9	7,269	3.3	-0.4	7.6	1.1	33.9
More than 1,000	-0.3	1.4	6,049	0.5	-1.9	22.5	0.2	38.7
All	-2.5	100.0	1,731	9.0	0.0	100.0	2.0	23.8

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	2,962	5.9	5,794	0.4	-682	-0.2	6,476	0.6	-11.8
10-20	5,804	11.6	15,260	2.0	-1,572	-1.0	16,832	2.8	-10.3
20-30	5,335	10.6	25,332	3.1	-547	-0.3	25,879	4.0	-2.2
30-40	4,816	9.6	35,564	3.9	2,363	1.2	33,201	4.6	6.6
40-50	4,037	8.1	45,576	4.2	5,194	2.2	40,382	4.7	11.4
50-75	8,599	17.2	62,528	12.2	9,999	8.9	52,529	13.1	16.0
75-100	6,206	12.4	88,416	12.5	16,468	10.6	71,948	13.0	18.6
100-200	9,390	18.7	134,200	28.6	29,252	28.5	104,948	28.6	21.8
200-500	2,258	4.5	283,593	14.5	74,324	17.4	209,269	13.7	26.2
500-1,000	345	0.7	680,629	5.3	223,358	8.0	457,271	4.6	32.8
More than 1,000	193	0.4	3,158,341	13.8	1,217,607	24.4	1,940,735	10.9	38.6
All	50,150	100.0	87,888	100.0	19,191	100.0	68,698	100.0	21.8

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 7 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 T12-0225
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax 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	0.2	0.0	0.0	0.0	1.5
10-20	0.0	0.0	2	1.6	0.0	0.2	0.0	0.8
20-30	-0.2	0.7	45	6.2	0.0	0.8	0.2	3.1
30-40	-0.6	2.4	185	11.4	0.1	1.7	0.5	5.1
40-50	-0.8	3.7	347	12.4	0.1	2.4	0.8	6.9
50-75	-1.5	15.0	824	13.4	0.5	8.9	1.3	11.3
75-100	-1.9	12.5	1,392	11.3	0.3	8.7	1.6	15.7
100-200	-3.2	38.8	3,388	13.3	1.2	23.3	2.6	21.7
200-500	-3.5	21.9	7,265	9.4	0.3	18.0	2.5	29.7
500-1,000	-1.7	3.4	7,437	3.0	-0.4	8.3	1.1	36.9
More than 1,000	-0.3	1.6	5,593	0.4	-2.0	27.8	0.2	41.9
All	-1.7	100.0	909	7.6	0.0	100.0	1.4	19.6

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	2,099	6.0	6,146	0.6	90	0.0	6,056	0.7	1.5
10-20	7,199	20.5	15,399	4.8	122	0.2	15,277	5.8	0.8
20-30	4,736	13.5	24,906	5.1	737	0.8	24,169	6.1	3.0
30-40	4,155	11.8	35,411	6.4	1,624	1.6	33,788	7.4	4.6
40-50	3,401	9.7	45,731	6.7	2,797	2.3	42,934	7.7	6.1
50-75	5,792	16.5	61,846	15.5	6,162	8.5	55,685	17.1	10.0
75-100	2,864	8.2	87,420	10.8	12,328	8.4	75,092	11.4	14.1
100-200	3,657	10.4	133,081	21.0	25,465	22.1	107,615	20.8	19.1
200-500	962	2.7	285,711	11.9	77,537	17.7	208,174	10.6	27.1
500-1,000	148	0.4	687,513	4.4	246,157	8.6	441,356	3.5	35.8
More than 1,000	91	0.3	3,301,216	13.0	1,377,420	29.7	1,923,796	9.3	41.7
All	35,135	100.0	65,837	100.0	12,007	100.0	53,830	100.0	18.2

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 7 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.