

Table T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Summary Table

Cash Income Level (thousands of 2012 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	64.2	106	-1.3	0.6	68	1.3	3.0
10-20	*	**	61.4	249	-1.0	1.9	153	1.0	1.7
20-30	*	**	72.9	406	-1.3	2.9	297	1.2	6.8
30-40	0.0	0	77.8	572	-1.4	3.9	445	1.3	11.6
40-50	0.1	-28	79.9	724	-1.5	4.0	579	1.3	14.0
50-75	0.2	-103	83.5	985	-1.6	10.6	822	1.3	17.1
75-100	0.2	-150	86.3	1,399	-1.7	8.9	1,206	1.4	19.3
100-200	0.3	-215	89.6	1,991	-1.7	18.1	1,784	1.3	22.0
200-500	1.7	-287	93.1	2,976	-1.3	6.5	2,711	1.0	26.2
500-1,000	0.4	-153	99.5	15,055	-3.1	5.4	14,812	2.2	32.1
More than 1,000	*	**	99.9	171,330	-7.8	37.1	170,341	5.2	38.5
All	0.1	-220	77.1	1,635	-2.3	100.0	1,257	1.8	21.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 3.4

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (5) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
Distribution of Federal Tax Change by Cash Income Level, 2013¹
Detail Table

Cash Income Level (thousands of 2012 dollars) ²	Percent of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	64.2	-1.3	0.6	68	73.0	0.0	0.1	1.3	3.0
10-20	*	61.4	-1.0	1.9	153	151.0	0.2	0.3	1.0	1.7
20-30	*	72.9	-1.3	2.9	297	21.0	0.1	1.4	1.2	6.8
30-40	0.0	77.8	-1.4	3.9	445	12.1	0.1	3.0	1.3	11.6
40-50	0.1	79.9	-1.5	4.0	579	10.0	0.0	3.7	1.3	14.0
50-75	0.2	83.5	-1.6	10.6	822	8.4	-0.1	11.4	1.3	17.1
75-100	0.2	86.3	-1.7	8.9	1,206	7.6	-0.1	10.4	1.4	19.3
100-200	0.3	89.6	-1.7	18.1	1,784	6.5	-0.6	24.9	1.3	22.0
200-500	1.7	93.1	-1.3	6.5	2,711	3.8	-0.8	14.9	1.0	26.2
500-1,000	0.4	99.5	-3.1	5.4	14,812	7.2	-0.1	6.7	2.2	32.1
More than 1,000	*	99.9	-7.8	37.1	170,341	15.5	1.3	23.0	5.2	38.5
All	0.1	77.1	-2.3	100.0	1,257	9.1	0.0	100.0	1.8	21.7

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	93	0.1	5,297	1.0	1.7
10-20	24,243	15.3	15,105	3.3	101	0.1	15,004	4.1	0.7
20-30	19,317	12.2	25,084	4.4	1,415	1.3	23,669	5.2	5.6
30-40	17,482	11.1	35,579	5.7	3,672	2.9	31,907	6.3	10.3
40-50	13,879	8.8	45,612	5.8	5,807	3.7	39,805	6.3	12.7
50-75	25,633	16.2	62,053	14.5	9,786	11.5	52,267	15.2	15.8
75-100	14,610	9.2	88,235	11.7	15,789	10.6	72,446	12.0	17.9
100-200	20,204	12.8	133,782	24.6	27,634	25.5	106,148	24.3	20.7
200-500	4,780	3.0	283,732	12.3	71,573	15.7	212,158	11.5	25.2
500-1,000	728	0.5	683,264	4.5	204,780	6.8	478,484	4.0	30.0
More than 1,000	433	0.3	3,295,487	13.0	1,098,670	21.8	2,196,818	10.8	33.3
All	158,260	100.0	69,527	100.0	13,816	100.0	55,710	100.0	19.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0 Proposal: 3.4

* Less than 0.05

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (6) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
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 of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	61.7	-1.3	1.9	63	20.9	0.1	0.8	1.2	6.9
10-20	*	50.6	-0.9	4.8	123	14.7	0.2	2.7	0.8	6.4
20-30	0.0	66.7	-1.2	7.2	265	10.1	0.1	5.6	1.1	11.6
30-40	0.0	72.9	-1.4	9.4	418	8.4	0.1	8.7	1.2	15.2
40-50	0.0	78.7	-1.6	9.2	608	7.6	0.0	9.2	1.3	18.8
50-75	*	80.0	-1.7	18.2	822	6.7	-0.2	20.9	1.3	21.4
75-100	0.1	78.3	-1.6	8.2	1,098	5.6	-0.2	11.1	1.3	23.8
100-200	0.6	74.2	-1.4	9.1	1,386	4.3	-0.5	15.9	1.1	25.5
200-500	2.5	89.6	-1.4	3.9	2,809	3.5	-0.3	8.3	1.0	29.2
500-1,000	1.1	98.3	-3.8	3.8	18,076	8.4	0.0	3.5	2.6	34.0
More than 1,000	0.1	99.6	-8.6	24.2	182,637	15.4	0.9	13.0	5.5	41.3
All	0.1	66.6	-1.8	100.0	581	7.7	0.0	100.0	1.5	20.7

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	303	0.7	5,024	2.7	5.7
10-20	16,353	22.7	14,997	8.7	837	2.5	14,160	10.2	5.6
20-30	11,329	15.7	24,885	10.0	2,630	5.5	22,255	11.1	10.6
30-40	9,396	13.0	35,554	11.9	4,980	8.6	30,574	12.6	14.0
40-50	6,306	8.8	45,513	10.2	7,950	9.2	37,564	10.4	17.5
50-75	9,292	12.9	61,373	20.2	12,322	21.1	49,051	20.0	20.1
75-100	3,125	4.3	87,575	9.7	19,727	11.4	67,849	9.3	22.5
100-200	2,763	3.8	132,172	13.0	32,281	16.5	99,891	12.1	24.4
200-500	581	0.8	286,777	5.9	81,037	8.7	205,740	5.3	28.3
500-1,000	89	0.1	684,999	2.2	214,605	3.5	470,394	1.8	31.3
More than 1,000	56	0.1	3,307,366	6.5	1,184,243	12.1	2,123,123	5.2	35.8
All	72,035	100.0	39,146	100.0	7,530	100.0	31,617	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (6) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
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 of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	48.9	-1.6	0.1	72	91.5	0.0	0.0	1.6	3.3
10-20	0.0	69.3	-1.2	0.4	189	-46.3	0.0	0.0	1.2	-1.4
20-30	0.0	66.5	-1.1	0.7	279	446.0	0.1	0.1	1.1	1.3
30-40	0.0	73.6	-1.2	1.2	402	25.7	0.1	0.5	1.1	5.5
40-50	0.0	74.9	-1.1	1.6	474	15.3	0.1	1.0	1.0	7.8
50-75	0.0	83.3	-1.4	6.9	778	10.1	0.1	6.4	1.2	13.6
75-100	0.0	88.2	-1.7	9.0	1,230	8.5	-0.1	9.7	1.4	17.7
100-200	*	92.1	-1.7	22.3	1,856	7.0	-0.6	28.9	1.4	21.3
200-500	1.5	93.4	-1.3	7.9	2,699	3.9	-0.9	17.9	1.0	25.6
500-1,000	0.3	99.6	-3.0	6.4	14,257	7.0	-0.2	8.2	2.1	31.9
More than 1,000	*	99.9	-7.6	43.3	165,732	15.5	1.5	27.2	5.1	38.1
All	0.1	83.6	-2.5	100.0	2,267	9.2	0.0	100.0	1.9	23.1

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	79	0.0	4,481	0.1	1.7
10-20	2,877	4.7	15,669	0.6	-407	-0.1	16,076	0.8	-2.6
20-30	3,317	5.5	25,449	1.2	62	0.0	25,386	1.5	0.3
30-40	4,027	6.6	35,715	2.0	1,566	0.4	34,149	2.5	4.4
40-50	4,740	7.8	45,931	3.1	3,103	1.0	42,828	3.6	6.8
50-75	12,272	20.2	62,784	10.9	7,738	6.3	55,046	12.1	12.3
75-100	10,124	16.7	88,587	12.7	14,447	9.8	74,139	13.4	16.3
100-200	16,567	27.3	134,301	31.4	26,713	29.5	107,588	31.9	19.9
200-500	4,043	6.7	283,374	16.2	69,946	18.9	213,428	15.4	24.7
500-1,000	616	1.0	683,221	5.9	203,582	8.4	479,640	5.3	29.8
More than 1,000	360	0.6	3,245,436	16.5	1,071,801	25.7	2,173,635	14.0	33.0
All	60,744	100.0	116,746	100.0	24,702	100.0	92,044	100.0	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (5) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

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Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
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 of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	88.0	-1.3	1.3	92	-8.3	0.5	-1.9	1.5	-16.1
10-20	0.0	92.3	-1.3	7.3	231	-10.5	2.3	-8.1	1.5	-13.1
20-30	*	92.9	-1.5	11.4	392	-46.0	2.0	-1.7	1.6	-1.8
30-40	0.0	93.4	-1.7	13.2	551	24.0	0.7	8.8	1.6	8.0
40-50	0.0	91.3	-1.7	11.7	694	13.1	-0.2	13.1	1.5	13.2
50-75	0.0	92.5	-1.9	22.8	965	9.8	-1.5	33.0	1.6	17.6
75-100	*	92.1	-1.9	10.3	1,321	8.2	-1.1	17.6	1.5	19.9
100-200	0.7	94.6	-1.8	8.6	1,766	6.2	-1.6	19.3	1.4	23.6
200-500	2.3	96.8	-1.1	1.8	2,256	3.1	-0.9	7.6	0.8	27.1
500-1,000	1.4	98.4	-2.9	1.4	13,948	7.2	-0.2	2.7	2.1	30.9
More than 1,000	*	99.8	-7.5	10.2	160,102	16.0	0.1	9.7	5.1	37.0
All	*	92.0	-1.8	100.0	651	14.9	0.0	100.0	1.6	12.6

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	-1,110	-2.4	7,417	2.0	-17.6
10-20	4,761	20.6	15,129	7.8	-2,212	-10.4	17,341	10.0	-14.6
20-30	4,367	18.9	25,305	12.0	-852	-3.7	26,157	13.9	-3.4
30-40	3,599	15.6	35,454	13.8	2,291	8.2	33,163	14.5	6.5
40-50	2,531	11.0	45,338	12.4	5,290	13.3	40,047	12.3	11.7
50-75	3,553	15.4	61,312	23.6	9,800	34.5	51,512	22.2	16.0
75-100	1,170	5.1	87,387	11.1	16,081	18.6	71,306	10.1	18.4
100-200	734	3.2	129,043	10.3	28,704	20.9	100,339	9.0	22.2
200-500	117	0.5	280,322	3.5	73,750	8.5	206,572	2.9	26.3
500-1,000	15	0.1	673,865	1.1	194,567	2.9	479,298	0.9	28.9
More than 1,000	10	0.0	3,141,640	3.3	1,003,507	9.6	2,138,133	2.5	31.9
All	23,101	100.0	40,006	100.0	4,368	100.0	35,637	100.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (5) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
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 of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	78.7	-1.3	0.3	87	-7.5	0.1	-0.3	1.5	-18.4
10-20	0.0	94.8	-1.4	1.6	242	-9.0	0.3	-1.5	1.6	-16.1
20-30	*	95.3	-1.5	2.4	408	-25.4	0.3	-0.7	1.6	-4.7
30-40	0.0	95.7	-1.7	3.1	575	42.6	0.2	1.0	1.6	5.4
40-50	0.2	94.1	-1.7	3.2	714	17.6	0.1	2.1	1.6	10.5
50-75	0.2	95.7	-1.9	9.7	1,017	11.6	0.1	9.0	1.6	15.7
75-100	0.0	97.5	-2.0	10.1	1,458	9.8	-0.1	10.8	1.7	18.4
100-200	0.1	98.1	-2.0	22.1	2,119	7.9	-0.7	29.0	1.6	21.5
200-500	0.8	98.4	-1.4	7.3	2,916	4.1	-1.1	17.8	1.0	26.0
500-1,000	0.1	99.8	-3.0	5.5	14,286	7.1	-0.3	8.0	2.1	31.8
More than 1,000	*	100.0	-7.6	34.6	161,248	15.6	1.1	24.7	5.1	37.9
All	0.1	95.1	-2.5	100.0	1,793	10.7	0.0	100.0	2.0	21.2

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	-1,152	-0.4	6,946	0.6	-19.9
10-20	5,804	11.6	15,260	2.0	-2,704	-1.9	17,964	2.9	-17.7
20-30	5,335	10.6	25,332	3.1	-1,606	-1.0	26,938	4.0	-6.3
30-40	4,816	9.6	35,564	3.9	1,351	0.8	34,213	4.6	3.8
40-50	4,037	8.1	45,576	4.2	4,060	1.9	41,516	4.7	8.9
50-75	8,599	17.2	62,528	12.2	8,792	9.0	53,735	13.0	14.1
75-100	6,206	12.4	88,416	12.5	14,818	10.9	73,598	12.8	16.8
100-200	9,390	18.7	134,200	28.6	26,734	29.7	107,466	28.3	19.9
200-500	2,258	4.5	283,593	14.5	70,753	18.9	212,839	13.5	25.0
500-1,000	345	0.7	680,629	5.3	202,460	8.3	478,170	4.6	29.8
More than 1,000	193	0.4	3,158,341	13.8	1,035,394	23.7	2,122,947	11.5	32.8
All	50,150	100.0	87,888	100.0	16,838	100.0	71,050	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05

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

(1) Calendar year. Baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses. Proposal would extend the tax cuts in TPC's current policy baseline with the following exceptions and modifications: (1) raise statutory individual income tax rate to 39.6 percent on taxable income greater than \$450,000 for married couples filing a joint return (MFJ), \$400,000 for singles, and \$425,000 for heads of household (HoH), indexed for inflation after 2013; (2) reinstate the personal exemption phaseout (PEP) and the limitation on itemized deductions (Pease) for those with adjusted gross incomes greater than \$300,000 for MFJ, \$250,000 for singles, and \$275,000 for HoH, indexed for inflation after 2013; (3) raise rate on long-term capital gains and qualified dividends to 20 percent for those otherwise in the top 39.6 percent tax bracket; (4) raise estate tax rate from 35 to 40 percent; (5) set AMT exemption at \$78,750 for MFJ, \$50,600 for singles, indexed for inflation after 2012; and (5) index the AMT exemption phaseout threshold and tax bracket threshold for inflation after 2012. Includes impact of extending the sales tax deduction, the above-the-line deductions for education expenses, and the educator deduction but excludes the impact of certain business and other extenders. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 T12-0428
The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate
Major Individual Income Tax and Estate Tax Provisions
Excludes Certain Business Extenders and other Provisions
Baseline: Patched 2012 Law (Payroll Cut Extended, No Health Taxes, AMT Fix)
Distribution of Federal Tax Change by Cash Income Level, 2013¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2012 dollars) ²	Percent of Tax Units ³		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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	4.7	-0.1	0.0	4	5.8	0.0	0.0	0.1	1.3
10-20	0.0	4.9	0.0	0.2	6	5.4	0.0	0.2	0.0	0.7
20-30	0.0	18.0	-0.1	0.7	34	5.7	0.0	0.8	0.1	2.5
30-40	0.0	29.0	-0.2	1.2	69	5.1	0.0	1.5	0.2	4.0
40-50	0.0	36.8	-0.3	1.6	114	4.7	0.0	2.2	0.3	5.6
50-75	0.2	45.4	-0.4	4.8	206	3.8	-0.2	8.4	0.3	9.2
75-100	0.6	45.9	-0.4	3.5	308	2.8	-0.3	8.4	0.4	13.2
100-200	0.6	54.2	-0.5	8.2	560	2.4	-1.0	22.3	0.4	18.0
200-500	4.8	73.7	-0.8	6.9	1,796	2.6	-0.7	17.4	0.6	25.0
500-1,000	0.9	98.6	-3.3	9.2	15,577	7.5	0.1	8.4	2.3	32.7
More than 1,000	0.1	99.7	-8.1	63.7	174,288	15.3	2.3	30.3	5.3	39.7
All	0.3	30.3	-1.3	100.0	709	6.8	0.0	100.0	1.1	17.0

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

Cash Income Level (thousands of 2012 dollars) ²	Tax Units		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	76	0.0	6,070	0.7	1.2
10-20	7,199	20.5	15,399	4.8	105	0.2	15,293	5.7	0.7
20-30	4,736	13.5	24,906	5.1	595	0.8	24,311	5.9	2.4
30-40	4,155	11.8	35,411	6.4	1,348	1.5	34,063	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,430	2.2	43,302	7.6	5.3
50-75	5,792	16.5	61,846	15.5	5,475	8.6	56,371	16.8	8.9
75-100	2,864	8.2	87,420	10.8	11,204	8.7	76,216	11.2	12.8
100-200	3,657	10.4	133,081	21.0	23,398	23.2	109,682	20.6	17.6
200-500	962	2.7	285,711	11.9	69,565	18.2	216,146	10.7	24.4
500-1,000	148	0.4	687,513	4.4	208,982	8.4	478,531	3.6	30.4
More than 1,000	91	0.3	3,301,216	13.0	1,136,781	28.1	2,164,436	10.1	34.4
All	35,135	100.0	65,837	100.0	10,495	100.0	55,343	100.0	15.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

* Less than 0.05

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

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