

**Table T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	16,041	10.1	-1.3	0.6	69	1.3	2.7
<b>10-20</b>	24,243	15.3	-1.0	1.9	154	1.0	1.5
<b>20-30</b>	19,317	12.2	-1.3	2.9	299	1.2	6.6
<b>30-40</b>	17,482	11.1	-1.4	3.9	449	1.3	11.4
<b>40-50</b>	13,879	8.8	-1.5	4.0	583	1.3	13.8
<b>50-75</b>	25,633	16.2	-1.6	10.5	829	1.3	16.9
<b>75-100</b>	14,610	9.2	-1.7	8.8	1,216	1.4	19.0
<b>100-200</b>	20,204	12.8	-1.7	18.1	1,805	1.4	21.7
<b>200-500</b>	4,780	3.0	-1.3	6.6	2,796	1.0	25.6
<b>500-1,000</b>	728	0.5	-3.1	5.5	15,140	2.2	31.2
<b>More than 1,000</b>	433	0.3	-7.7	37.1	172,798	5.2	37.2
<b>All</b>	158,260	100.0	-2.3	100.0	1,273	1.8	21.2

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

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 3.4

(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. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

For a description of ATRA provisions, see:

<http://www.taxpolicycenter.org/taxtopics/American-Taxpayer-Relief-Act.cfm>

(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) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.3	0.6	69	91.0	0.0	0.1	1.3	2.7
10-20	-1.0	1.9	154	228.1	0.2	0.2	1.0	1.5
20-30	-1.3	2.9	299	22.1	0.1	1.4	1.2	6.6
30-40	-1.4	3.9	449	12.5	0.1	3.0	1.3	11.4
40-50	-1.5	4.0	583	10.2	0.0	3.7	1.3	13.8
50-75	-1.6	10.5	829	8.6	-0.1	11.5	1.3	16.9
75-100	-1.7	8.8	1,216	7.8	-0.2	10.5	1.4	19.0
100-200	-1.7	18.1	1,805	6.6	-0.7	25.1	1.4	21.7
200-500	-1.3	6.6	2,796	4.0	-0.8	14.9	1.0	25.6
500-1,000	-3.1	5.5	15,140	7.6	-0.1	6.7	2.2	31.2
More than 1,000	-7.7	37.1	172,798	16.4	1.4	22.8	5.2	37.2
All	-2.3	100.0	1,273	9.5	0.0	100.0	1.8	21.2

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</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	76	0.1	5,314	1.0	1.4
10-20	24,243	15.3	15,105	3.3	68	0.1	15,037	4.1	0.5
20-30	19,317	12.2	25,084	4.4	1,356	1.2	23,727	5.2	5.4
30-40	17,482	11.1	35,579	5.7	3,592	2.9	31,987	6.3	10.1
40-50	13,879	8.8	45,612	5.8	5,703	3.7	39,909	6.2	12.5
50-75	25,633	16.2	62,053	14.5	9,637	11.6	52,415	15.2	15.5
75-100	14,610	9.2	88,235	11.7	15,559	10.7	72,676	12.0	17.6
100-200	20,204	12.8	133,782	24.6	27,192	25.8	106,590	24.3	20.3
200-500	4,780	3.0	283,732	12.3	69,844	15.7	213,888	11.5	24.6
500-1,000	728	0.5	683,264	4.5	198,209	6.8	485,056	4.0	29.0
More than 1,000	433	0.3	3,295,487	13.0	1,053,321	21.4	2,242,167	10.9	32.0
All	158,260	100.0	69,527	100.0	13,474	100.0	56,053	100.0	19.4

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

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 3.4

(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. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

For a description of ATRA provisions, see:

<http://www.taxpolicycenter.org/taxtopics/American-Taxpayer-Relief-Act.cfm>

(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) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.3	1.9	64	22.2	0.1	0.8	1.2	6.6
10-20	-0.9	4.8	124	15.2	0.2	2.7	0.8	6.2
20-30	-1.2	7.1	267	10.4	0.1	5.6	1.1	11.4
30-40	-1.4	9.3	421	8.6	0.1	8.7	1.2	15.0
40-50	-1.6	9.1	612	7.8	0.0	9.3	1.3	18.6
50-75	-1.7	18.1	829	6.8	-0.2	21.1	1.4	21.2
75-100	-1.6	8.2	1,113	5.7	-0.2	11.2	1.3	23.5
100-200	-1.4	9.2	1,421	4.5	-0.5	15.9	1.1	25.0
200-500	-1.4	4.0	2,950	3.8	-0.3	8.3	1.0	28.4
500-1,000	-3.9	3.9	18,535	9.0	0.0	3.5	2.7	32.8
More than 1,000	-8.5	24.3	185,501	16.4	0.9	12.8	5.6	39.9
All	-1.9	100.0	590	8.0	0.0	100.0	1.5	20.3

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</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	288	0.7	5,040	2.7	5.4
10-20	16,353	22.7	14,997	8.7	812	2.5	14,185	10.1	5.4
20-30	11,329	15.7	24,885	10.0	2,574	5.5	22,310	11.0	10.4
30-40	9,396	13.0	35,554	11.9	4,902	8.7	30,653	12.6	13.8
40-50	6,306	8.8	45,513	10.2	7,845	9.3	37,668	10.4	17.2
50-75	9,292	12.9	61,373	20.2	12,166	21.3	49,206	20.0	19.8
75-100	3,125	4.3	87,575	9.7	19,427	11.5	68,149	9.3	22.2
100-200	2,763	3.8	132,172	13.0	31,600	16.5	100,573	12.1	23.9
200-500	581	0.8	286,777	5.9	78,440	8.6	208,338	5.3	27.4
500-1,000	89	0.1	684,999	2.2	206,096	3.5	478,903	1.9	30.1
More than 1,000	56	0.1	3,307,366	6.5	1,132,966	11.9	2,174,399	5.3	34.3
All	72,035	100.0	39,146	100.0	7,362	100.0	31,784	100.0	18.8

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

(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. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

For a description of ATRA provisions, see:

<http://www.taxpolicycenter.org/taxtopics/American-Taxpayer-Relief-Act.cfm>

(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) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.6	0.1	73	147.9	0.0	0.0	1.6	2.7
10-20	-1.2	0.4	191	-41.1	0.0	-0.1	1.2	-1.8
20-30	-1.1	0.7	282	-1,942.4	0.1	0.1	1.1	1.1
30-40	-1.2	1.2	406	27.7	0.1	0.5	1.1	5.2
40-50	-1.1	1.6	478	16.0	0.1	1.0	1.0	7.6
50-75	-1.4	6.9	785	10.4	0.1	6.4	1.3	13.3
75-100	-1.7	9.0	1,239	8.7	-0.1	9.8	1.4	17.5
100-200	-1.7	22.2	1,874	7.1	-0.7	29.2	1.4	21.0
200-500	-1.3	8.0	2,775	4.1	-1.0	18.0	1.0	25.1
500-1,000	-3.0	6.4	14,565	7.4	-0.2	8.2	2.1	31.0
More than 1,000	-7.6	43.3	168,082	16.4	1.6	26.9	5.2	36.9
All	-2.5	100.0	2,298	9.6	0.0	100.0	2.0	22.6

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</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	49	0.0	4,510	0.1	1.1
10-20	2,877	4.7	15,669	0.6	-465	-0.1	16,134	0.8	-3.0
20-30	3,317	5.5	25,449	1.2	-15	0.0	25,463	1.5	-0.1
30-40	4,027	6.6	35,715	2.0	1,467	0.4	34,248	2.5	4.1
40-50	4,740	7.8	45,931	3.1	2,990	1.0	42,942	3.6	6.5
50-75	12,272	20.2	62,784	10.9	7,583	6.4	55,201	12.0	12.1
75-100	10,124	16.7	88,587	12.7	14,234	9.9	74,353	13.4	16.1
100-200	16,567	27.3	134,301	31.4	26,308	29.8	107,993	31.8	19.6
200-500	4,043	6.7	283,374	16.2	68,358	18.9	215,016	15.4	24.1
500-1,000	616	1.0	683,221	5.9	197,322	8.3	485,900	5.3	28.9
More than 1,000	360	0.6	3,245,436	16.5	1,028,200	25.3	2,217,236	14.2	31.7
All	60,744	100.0	116,746	100.0	24,070	100.0	92,676	100.0	20.6

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

(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. For a description of TPC's current law and current policy baselines, see

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For a description of cash income, see

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(3) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-1.3	1.3	93	-8.3	0.5	-2.0	1.5	-16.5
10-20	-1.3	7.3	233	-10.3	2.4	-8.5	1.5	-13.4
20-30	-1.5	11.3	394	-43.6	2.1	-2.0	1.6	-2.0
30-40	-1.7	13.1	553	24.8	0.7	8.8	1.6	7.8
40-50	-1.7	11.6	697	13.4	-0.2	13.2	1.5	13.0
50-75	-1.9	22.7	969	10.0	-1.6	33.4	1.6	17.4
75-100	-1.9	10.3	1,328	8.4	-1.2	17.8	1.5	19.7
100-200	-1.8	8.6	1,781	6.3	-1.7	19.5	1.4	23.4
200-500	-1.1	1.8	2,344	3.3	-0.9	7.6	0.8	26.5
500-1,000	-2.9	1.4	14,306	7.6	-0.2	2.6	2.1	30.0
More than 1,000	-7.5	10.3	162,260	16.9	0.1	9.5	5.2	35.8
All	-1.8	100.0	656	15.4	0.0	100.0	1.6	12.3

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</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	-1,132	-2.5	7,438	2.0	-17.9
10-20	4,761	20.6	15,129	7.8	-2,259	-10.9	17,389	10.0	-14.9
20-30	4,367	18.9	25,305	12.0	-903	-4.0	26,208	13.9	-3.6
30-40	3,599	15.6	35,454	13.8	2,226	8.1	33,227	14.5	6.3
40-50	2,531	11.0	45,338	12.4	5,210	13.4	40,127	12.3	11.5
50-75	3,553	15.4	61,312	23.6	9,690	35.0	51,622	22.2	15.8
75-100	1,170	5.1	87,387	11.1	15,902	18.9	71,485	10.1	18.2
100-200	734	3.2	129,043	10.3	28,354	21.2	100,689	9.0	22.0
200-500	117	0.5	280,322	3.5	71,929	8.5	208,393	2.9	25.7
500-1,000	15	0.1	673,865	1.1	187,524	2.8	486,341	0.9	27.8
More than 1,000	10	0.0	3,141,640	3.3	962,305	9.4	2,179,335	2.5	30.6
All	23,101	100.0	40,006	100.0	4,260	100.0	35,746	100.0	10.7

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

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(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.

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(3) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	-1.3	0.3	88	-7.5	0.1	-0.4	1.5	-18.7
<b>10-20</b>	-1.4	1.6	245	-8.9	0.4	-1.6	1.6	-16.5
<b>20-30</b>	-1.5	2.4	410	-24.5	0.4	-0.7	1.6	-5.0
<b>30-40</b>	-1.7	3.1	579	45.6	0.2	1.0	1.6	5.2
<b>40-50</b>	-1.7	3.2	718	18.1	0.1	2.1	1.6	10.3
<b>50-75</b>	-1.9	9.7	1,022	11.8	0.1	9.1	1.6	15.5
<b>75-100</b>	-2.0	10.0	1,466	10.0	-0.1	10.9	1.7	18.2
<b>100-200</b>	-2.0	22.1	2,134	8.1	-0.8	29.3	1.6	21.2
<b>200-500</b>	-1.4	7.4	2,981	4.3	-1.2	17.8	1.1	25.5
<b>500-1,000</b>	-3.0	5.5	14,553	7.4	-0.3	8.0	2.1	31.0
<b>More than 1,000</b>	-7.6	34.7	163,302	16.4	1.1	24.5	5.2	36.7
<b>All</b>	-2.5	100.0	1,812	11.0	0.0	100.0	2.1	20.8

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	2,962	5.9	5,794	0.4	-1,173	-0.4	6,967	0.6	-20.2
<b>10-20</b>	5,804	11.6	15,260	2.0	-2,761	-1.9	18,021	2.9	-18.1
<b>20-30</b>	5,335	10.6	25,332	3.1	-1,673	-1.1	27,004	4.0	-6.6
<b>30-40</b>	4,816	9.6	35,564	3.9	1,269	0.7	34,296	4.6	3.6
<b>40-50</b>	4,037	8.1	45,576	4.2	3,958	1.9	41,618	4.7	8.7
<b>50-75</b>	8,599	17.2	62,528	12.2	8,649	9.0	53,878	12.9	13.8
<b>75-100</b>	6,206	12.4	88,416	12.5	14,618	11.0	73,798	12.8	16.5
<b>100-200</b>	9,390	18.7	134,200	28.6	26,371	30.1	107,829	28.3	19.7
<b>200-500</b>	2,258	4.5	283,593	14.5	69,312	19.0	214,281	13.5	24.4
<b>500-1,000</b>	345	0.7	680,629	5.3	196,735	8.2	483,894	4.7	28.9
<b>More than 1,000</b>	193	0.4	3,158,341	13.8	996,330	23.3	2,162,012	11.6	31.6
<b>All</b>	50,150	100.0	87,888	100.0	16,433	100.0	71,455	100.0	18.7

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

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. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

For a description of ATRA provisions, see:

<http://www.taxpolicycenter.org/taxtopics/American-Taxpayer-Relief-Act.cfm>

(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) 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.

(4) 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 T13-0011**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Baseline: Patched 2012 Law**  
**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>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	-0.1	0.0	5	6.9	0.0	0.0	0.1	1.2
10-20	0.0	0.2	6	6.5	0.0	0.2	0.0	0.7
20-30	-0.2	0.7	36	6.5	0.0	0.7	0.2	2.4
30-40	-0.2	1.2	73	5.7	0.0	1.5	0.2	3.8
40-50	-0.3	1.6	119	5.1	0.0	2.2	0.3	5.3
50-75	-0.4	4.9	215	4.1	-0.3	8.4	0.4	8.9
75-100	-0.4	3.6	325	3.0	-0.4	8.5	0.4	12.8
100-200	-0.5	8.5	599	2.6	-1.0	22.4	0.5	17.5
200-500	-0.9	7.3	1,939	2.9	-0.7	17.5	0.7	24.1
500-1,000	-3.3	9.2	16,082	8.0	0.1	8.4	2.3	31.4
More than 1,000	-8.0	62.8	177,513	16.4	2.4	30.1	5.4	38.1
All	-1.3	100.0	732	7.3	0.0	100.0	1.1	16.4

**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		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>4</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	69	0.0	6,077	0.7	1.1
10-20	7,199	20.5	15,399	4.8	95	0.2	15,303	5.6	0.6
20-30	4,736	13.5	24,906	5.1	552	0.7	24,353	5.9	2.2
30-40	4,155	11.8	35,411	6.4	1,274	1.5	34,138	7.2	3.6
40-50	3,401	9.7	45,731	6.7	2,319	2.2	43,412	7.5	5.1
50-75	5,792	16.5	61,846	15.5	5,304	8.7	56,543	16.7	8.6
75-100	2,864	8.2	87,420	10.8	10,882	8.8	76,538	11.2	12.5
100-200	3,657	10.4	133,081	21.0	22,692	23.4	110,389	20.6	17.1
200-500	962	2.7	285,711	11.9	67,010	18.2	218,701	10.7	23.5
500-1,000	148	0.4	687,513	4.4	199,947	8.3	487,566	3.7	29.1
More than 1,000	91	0.3	3,301,216	13.0	1,080,404	27.8	2,220,813	10.3	32.7
All	35,135	100.0	65,837	100.0	10,084	100.0	55,754	100.0	15.3

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

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

(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. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

For a description of ATRA provisions, see:

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(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

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(3) 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.

(4) 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.