

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	0.5	1	0.0	2.7
<b>10-20</b>	24,243	15.3	0.0	1.3	1	0.0	1.5
<b>20-30</b>	19,317	12.2	0.0	1.8	2	0.0	6.6
<b>30-40</b>	17,482	11.1	0.0	2.2	3	0.0	11.4
<b>40-50</b>	13,879	8.8	0.0	2.3	4	0.0	13.8
<b>50-75</b>	25,633	16.2	0.0	6.1	6	0.0	16.9
<b>75-100</b>	14,610	9.2	0.0	5.5	10	0.0	19.0
<b>100-200</b>	20,204	12.8	0.0	15.4	20	0.0	21.7
<b>200-500</b>	4,780	3.0	0.0	15.3	85	0.0	25.6
<b>500-1,000</b>	728	0.5	-0.1	9.0	329	0.1	31.2
<b>More than 1,000</b>	433	0.3	-0.1	40.1	2,457	0.1	37.1
<b>All</b>	158,260	100.0	0.0	100.0	17	0.0	21.2

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

Number of AMT Taxpayers (millions). Baseline: 3.7

Proposal: 3.7

(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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	0.5	1	0.5	0.0	0.1	0.0	2.7
10-20	0.0	1.3	1	0.6	0.0	0.2	0.0	1.5
20-30	0.0	1.8	2	0.2	0.0	1.4	0.0	6.6
30-40	0.0	2.2	3	0.1	0.0	3.0	0.0	11.4
40-50	0.0	2.3	4	0.1	0.0	3.7	0.0	13.8
50-75	0.0	6.1	6	0.1	0.0	11.5	0.0	16.9
75-100	0.0	5.5	10	0.1	0.0	10.5	0.0	19.0
100-200	0.0	15.4	20	0.1	0.0	25.1	0.0	21.7
200-500	0.0	15.3	85	0.1	0.0	14.9	0.0	25.6
500-1,000	-0.1	9.0	329	0.2	0.0	6.7	0.1	31.2
More than 1,000	-0.1	40.1	2,457	0.2	0.0	22.7	0.1	37.1
All	0.0	100.0	17	0.1	0.0	100.0	0.0	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	144	0.1	5,246	1.0	2.7
10-20	24,243	15.3	15,105	3.3	220	0.2	14,885	4.2	1.5
20-30	19,317	12.2	25,084	4.4	1,651	1.4	23,432	5.2	6.6
30-40	17,482	11.1	35,579	5.7	4,037	3.0	31,542	6.4	11.4
40-50	13,879	8.8	45,612	5.8	6,282	3.7	39,330	6.3	13.8
50-75	25,633	16.2	62,053	14.5	10,460	11.5	51,592	15.3	16.9
75-100	14,610	9.2	88,235	11.7	16,767	10.5	71,468	12.0	19.0
100-200	20,204	12.8	133,782	24.6	28,978	25.1	104,804	24.4	21.7
200-500	4,780	3.0	283,732	12.3	72,674	14.9	211,057	11.6	25.6
500-1,000	728	0.5	683,264	4.5	212,829	6.7	470,435	4.0	31.2
More than 1,000	433	0.3	3,295,487	13.0	1,220,822	22.7	2,074,665	10.4	37.1
All	158,260	100.0	69,527	100.0	14,725	100.0	54,801	100.0	21.2

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

Number of AMT Taxpayers (millions). Baseline: 3.7

Proposal: 3.7

(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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	1.3	1	0.2	0.0	0.8	0.0	6.6
10-20	0.0	2.8	1	0.1	0.0	2.7	0.0	6.2
20-30	0.0	4.5	2	0.1	0.0	5.6	0.0	11.4
30-40	0.0	5.3	3	0.1	0.0	8.8	0.0	15.0
40-50	0.0	4.6	4	0.1	0.0	9.3	0.0	18.6
50-75	0.0	10.8	7	0.1	0.0	21.1	0.0	21.2
75-100	0.0	7.5	15	0.1	0.0	11.2	0.0	23.5
100-200	0.0	16.2	36	0.1	0.0	16.0	0.0	25.0
200-500	-0.1	13.5	141	0.2	0.0	8.2	0.1	28.2
500-1,000	-0.1	6.7	458	0.2	0.0	3.5	0.1	32.5
More than 1,000	-0.1	26.2	2,864	0.2	0.0	12.7	0.1	39.4
All	0.0	100.0	8	0.1	0.0	100.0	0.0	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	351	0.8	4,976	2.7	6.6
10-20	16,353	22.7	14,997	8.7	935	2.7	14,062	10.2	6.2
20-30	11,329	15.7	24,885	10.0	2,835	5.6	22,049	11.1	11.4
30-40	9,396	13.0	35,554	11.9	5,319	8.8	30,235	12.6	15.0
40-50	6,306	8.8	45,513	10.2	8,452	9.3	37,061	10.4	18.6
50-75	9,292	12.9	61,373	20.2	12,988	21.2	48,385	20.0	21.2
75-100	3,125	4.3	87,575	9.7	20,523	11.2	67,052	9.3	23.4
100-200	2,763	3.8	132,172	13.0	32,970	16.0	99,202	12.2	24.9
200-500	581	0.8	286,777	5.9	80,836	8.2	205,941	5.3	28.2
500-1,000	89	0.1	684,999	2.2	222,086	3.5	462,913	1.8	32.4
More than 1,000	56	0.1	3,307,366	6.5	1,298,878	12.7	2,008,487	5.0	39.3
All	72,035	100.0	39,146	100.0	7,923	100.0	31,223	100.0	20.2

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

(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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	0.1	1	1.1	0.0	0.0	0.0	2.7
10-20	0.0	0.4	2	-0.9	0.0	-0.1	0.0	-1.8
20-30	0.0	0.6	3	1.2	0.0	0.1	0.0	1.1
30-40	0.0	0.9	4	0.2	0.0	0.5	0.0	5.2
40-50	0.0	1.2	5	0.1	0.0	1.0	0.0	7.6
50-75	0.0	4.2	7	0.1	0.0	6.4	0.0	13.3
75-100	0.0	4.8	9	0.1	0.0	9.8	0.0	17.5
100-200	0.0	15.8	18	0.1	0.0	29.1	0.0	21.0
200-500	0.0	16.3	76	0.1	0.0	18.0	0.0	25.2
500-1,000	-0.1	10.1	308	0.2	0.0	8.2	0.1	31.0
More than 1,000	-0.1	45.0	2,350	0.2	0.0	26.9	0.1	36.8
All	0.0	100.0	31	0.1	0.0	100.0	0.0	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	121	0.0	4,438	0.1	2.7
10-20	2,877	4.7	15,669	0.6	-276	-0.1	15,946	0.8	-1.8
20-30	3,317	5.5	25,449	1.2	264	0.1	25,185	1.5	1.0
30-40	4,027	6.6	35,715	2.0	1,869	0.5	33,846	2.5	5.2
40-50	4,740	7.8	45,931	3.1	3,463	1.0	42,468	3.7	7.5
50-75	12,272	20.2	62,784	10.9	8,361	6.4	54,423	12.2	13.3
75-100	10,124	16.7	88,587	12.7	15,464	9.8	73,123	13.5	17.5
100-200	16,567	27.3	134,301	31.4	28,165	29.2	106,136	32.0	21.0
200-500	4,043	6.7	283,374	16.2	71,250	18.0	212,124	15.6	25.1
500-1,000	616	1.0	683,221	5.9	211,656	8.2	471,565	5.3	31.0
More than 1,000	360	0.6	3,245,436	16.5	1,193,185	26.8	2,052,250	13.5	36.8
All	60,744	100.0	116,746	100.0	26,346	100.0	90,400	100.0	22.6

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

(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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	1.7	1	-0.1	0.0	-2.0	0.0	-16.5
10-20	0.0	8.4	2	-0.1	0.0	-8.5	0.0	-13.4
20-30	0.0	7.8	2	-0.4	0.0	-2.0	0.0	-2.0
30-40	0.0	8.1	2	0.1	0.0	8.8	0.0	7.8
40-50	0.0	7.1	3	0.1	0.0	13.2	0.0	13.0
50-75	0.0	14.1	4	0.0	0.0	33.3	0.0	17.4
75-100	0.0	7.9	7	0.0	0.0	17.8	0.0	19.7
100-200	0.0	10.1	15	0.1	0.0	19.5	0.0	23.4
200-500	0.0	9.6	87	0.1	0.0	7.7	0.0	26.6
500-1,000	-0.1	5.0	358	0.2	0.0	2.6	0.1	29.9
More than 1,000	-0.1	19.6	2,158	0.2	0.0	9.5	0.1	35.7
All	0.0	100.0	5	0.1	0.0	100.0	0.0	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	-1,039	-2.0	7,346	2.0	-16.5
10-20	4,761	20.6	15,129	7.8	-2,028	-8.5	17,157	10.1	-13.4
20-30	4,367	18.9	25,305	12.0	-511	-2.0	25,816	13.9	-2.0
30-40	3,599	15.6	35,454	13.8	2,777	8.8	32,677	14.5	7.8
40-50	2,531	11.0	45,338	12.4	5,904	13.2	39,433	12.3	13.0
50-75	3,553	15.4	61,312	23.6	10,655	33.4	50,657	22.2	17.4
75-100	1,170	5.1	87,387	11.1	17,224	17.8	70,162	10.1	19.7
100-200	734	3.2	129,043	10.3	30,151	19.5	98,892	9.0	23.4
200-500	117	0.5	280,322	3.5	74,453	7.6	205,869	3.0	26.6
500-1,000	15	0.1	673,865	1.1	201,376	2.6	472,489	0.9	29.9
More than 1,000	10	0.0	3,141,640	3.3	1,120,466	9.5	2,021,174	2.4	35.7
All	23,101	100.0	40,006	100.0	4,912	100.0	35,093	100.0	12.3

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

(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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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
Less than 10	0.0	0.3	1	-0.1	0.0	-0.4	0.0	-18.7
10-20	0.0	1.4	2	-0.1	0.0	-1.6	0.0	-16.5
20-30	0.0	1.5	3	-0.2	0.0	-0.7	0.0	-5.0
30-40	0.0	1.6	3	0.2	0.0	1.0	0.0	5.2
40-50	0.0	1.7	4	0.1	0.0	2.1	0.0	10.3
50-75	0.0	5.1	6	0.1	0.0	9.1	0.0	15.5
75-100	0.0	5.2	8	0.1	0.0	10.9	0.0	18.2
100-200	0.0	14.9	15	0.1	0.0	29.2	0.0	21.2
200-500	0.0	15.6	65	0.1	0.0	17.9	0.0	25.6
500-1,000	-0.1	9.8	267	0.1	0.0	8.0	0.0	31.1
More than 1,000	-0.1	42.3	2,053	0.2	0.0	24.4	0.1	36.7
All	0.0	100.0	19	0.1	0.0	100.0	0.0	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	
Less than 10	2,962	5.9	5,794	0.4	-1,086	-0.4	6,880	0.6	-18.8
10-20	5,804	11.6	15,260	2.0	-2,518	-1.6	17,778	3.0	-16.5
20-30	5,335	10.6	25,332	3.1	-1,265	-0.7	26,596	4.1	-5.0
30-40	4,816	9.6	35,564	3.9	1,844	1.0	33,720	4.7	5.2
40-50	4,037	8.1	45,576	4.2	4,672	2.1	40,904	4.7	10.3
50-75	8,599	17.2	62,528	12.2	9,667	9.1	52,860	13.0	15.5
75-100	6,206	12.4	88,416	12.5	16,077	10.9	72,339	12.9	18.2
100-200	9,390	18.7	134,200	28.6	28,494	29.3	105,706	28.4	21.2
200-500	2,258	4.5	283,593	14.5	72,469	17.9	211,124	13.7	25.6
500-1,000	345	0.7	680,629	5.3	211,106	8.0	469,523	4.6	31.0
More than 1,000	193	0.4	3,158,341	13.8	1,157,347	24.4	2,000,994	11.1	36.6
All	50,150	100.0	87,888	100.0	18,238	100.0	69,651	100.0	20.8

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. 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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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 T13-0016**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 5 of 7: Extenders**  
**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	0.0	0.1	0	0.5	0.0	0.0	0.0	1.2
10-20	0.0	0.4	0	0.5	0.0	0.2	0.0	0.7
20-30	0.0	1.3	2	0.4	0.0	0.7	0.0	2.3
30-40	0.0	1.9	4	0.3	0.0	1.5	0.0	3.8
40-50	0.0	2.3	5	0.2	0.0	2.2	0.0	5.3
50-75	0.0	6.4	9	0.2	0.0	8.4	0.0	8.9
75-100	0.0	6.1	17	0.2	0.0	8.5	0.0	12.8
100-200	0.0	17.8	39	0.2	0.0	22.5	0.0	17.5
200-500	-0.1	17.2	143	0.2	0.0	17.5	0.1	24.1
500-1,000	-0.1	9.4	505	0.2	0.0	8.4	0.1	31.3
More than 1,000	-0.2	36.9	3,225	0.3	0.0	30.0	0.1	37.8
All	0.0	100.0	23	0.2	0.0	100.0	0.0	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	73	0.0	6,073	0.7	1.2
10-20	7,199	20.5	15,399	4.8	101	0.2	15,297	5.7	0.7
20-30	4,736	13.5	24,906	5.1	578	0.7	24,328	6.0	2.3
30-40	4,155	11.8	35,411	6.4	1,342	1.5	34,069	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,433	2.2	43,298	7.6	5.3
50-75	5,792	16.5	61,846	15.5	5,510	8.5	56,336	16.9	8.9
75-100	2,864	8.2	87,420	10.8	11,189	8.5	76,232	11.3	12.8
100-200	3,657	10.4	133,081	21.0	23,239	22.5	109,841	20.8	17.5
200-500	962	2.7	285,711	11.9	68,600	17.5	217,111	10.8	24.0
500-1,000	148	0.4	687,513	4.4	214,375	8.4	473,138	3.6	31.2
More than 1,000	91	0.3	3,301,216	13.0	1,244,308	30.0	2,056,908	9.7	37.7
All	35,135	100.0	65,837	100.0	10,753	100.0	55,084	100.0	16.3

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. 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. Baseline for this step is that modified form of current policy plus steps 1 through 4 of the analysis. This table shows the distribution of federal tax change from the extenders in the baseline that are not included in ATRA. 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.