

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

**Table T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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
Less than 10	16,041	10.1	0.0	0.0	0	0.0	2.7
10-20	24,243	15.3	0.0	0.1	0	0.0	1.5
20-30	19,317	12.2	0.0	2.1	2	0.0	6.6
30-40	17,482	11.1	0.0	0.1	0	0.0	11.4
40-50	13,879	8.8	0.0	0.0	0	0.0	13.8
50-75	25,633	16.2	0.0	0.1	0	0.0	16.9
75-100	14,610	9.2	0.0	0.3	0	0.0	19.0
100-200	20,204	12.8	0.0	3.2	3	0.0	21.7
200-500	4,780	3.0	0.0	18.5	74	0.0	25.7
500-1,000	728	0.5	-0.1	10.7	283	0.0	31.2
More than 1,000	433	0.3	-0.1	64.1	2,849	0.1	37.2
All	158,260	100.0	0.0	100.0	12	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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	0.1	0.0	2.7
10-20	0.0	0.1	0	0.0	0.0	0.2	0.0	1.5
20-30	0.0	2.1	2	0.1	0.0	1.4	0.0	6.6
30-40	0.0	0.1	0	0.0	0.0	3.0	0.0	11.4
40-50	0.0	0.0	0	0.0	0.0	3.7	0.0	13.8
50-75	0.0	0.1	0	0.0	0.0	11.5	0.0	16.9
75-100	0.0	0.3	0	0.0	0.0	10.5	0.0	19.0
100-200	0.0	3.2	3	0.0	0.0	25.1	0.0	21.7
200-500	0.0	18.5	74	0.1	0.0	14.9	0.0	25.7
500-1,000	-0.1	10.7	283	0.1	0.0	6.7	0.0	31.2
More than 1,000	-0.1	64.1	2,849	0.2	0.0	22.7	0.1	37.2
All	0.0	100.0	12	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	145	0.1	5,245	1.0	2.7
10-20	24,243	15.3	15,105	3.3	222	0.2	14,883	4.2	1.5
20-30	19,317	12.2	25,084	4.4	1,654	1.4	23,430	5.2	6.6
30-40	17,482	11.1	35,579	5.7	4,040	3.0	31,539	6.4	11.4
40-50	13,879	8.8	45,612	5.8	6,287	3.7	39,325	6.3	13.8
50-75	25,633	16.2	62,053	14.5	10,467	11.5	51,586	15.3	16.9
75-100	14,610	9.2	88,235	11.7	16,777	10.5	71,458	12.0	19.0
100-200	20,204	12.8	133,782	24.6	28,998	25.1	104,784	24.4	21.7
200-500	4,780	3.0	283,732	12.3	72,759	14.9	210,973	11.6	25.6
500-1,000	728	0.5	683,264	4.5	213,158	6.7	470,106	4.0	31.2
More than 1,000	433	0.3	3,295,487	13.0	1,223,279	22.7	2,072,208	10.4	37.1
All	158,260	100.0	69,527	100.0	14,742	100.0	54,785	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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	0.8	0.0	6.6
10-20	0.0	0.1	0	0.0	0.0	2.7	0.0	6.2
20-30	0.0	2.5	4	0.1	0.0	5.6	0.0	11.4
30-40	0.0	0.2	0	0.0	0.0	8.7	0.0	15.0
40-50	0.0	0.0	0	0.0	0.0	9.3	0.0	18.6
50-75	0.0	0.1	0	0.0	-0.1	21.1	0.0	21.2
75-100	0.0	0.4	2	0.0	0.0	11.2	0.0	23.5
100-200	0.0	3.6	21	0.1	0.0	15.9	0.0	25.0
200-500	-0.3	21.6	587	0.7	0.0	8.3	0.2	28.4
500-1,000	-0.5	11.9	2,121	1.0	0.0	3.5	0.3	32.8
More than 1,000	-0.8	58.9	16,735	1.3	0.1	12.8	0.5	39.9
All	-0.1	100.0	22	0.3	0.0	100.0	0.1	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	352	0.8	4,976	2.7	6.6
10-20	16,353	22.7	14,997	8.7	936	2.7	14,061	10.2	6.2
20-30	11,329	15.7	24,885	10.0	2,838	5.6	22,047	11.1	11.4
30-40	9,396	13.0	35,554	11.9	5,323	8.8	30,232	12.6	15.0
40-50	6,306	8.8	45,513	10.2	8,457	9.3	37,056	10.4	18.6
50-75	9,292	12.9	61,373	20.2	12,995	21.1	48,378	20.0	21.2
75-100	3,125	4.3	87,575	9.7	20,538	11.2	67,038	9.3	23.5
100-200	2,763	3.8	132,172	13.0	33,006	16.0	99,167	12.2	25.0
200-500	581	0.8	286,777	5.9	80,977	8.2	205,800	5.3	28.2
500-1,000	89	0.1	684,999	2.2	222,545	3.5	462,454	1.8	32.5
More than 1,000	56	0.1	3,307,366	6.5	1,301,742	12.7	2,005,624	5.0	39.4
All	72,035	100.0	39,146	100.0	7,932	100.0	31,215	100.0	20.3

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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	0.0	0.0	2.7
10-20	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.8
20-30	0.0	0.0	0	0.0	0.0	0.1	0.0	1.1
30-40	0.0	0.0	0	0.0	0.0	0.5	0.0	5.2
40-50	0.0	0.0	0	0.0	0.0	1.0	0.0	7.6
50-75	0.0	0.1	0	0.0	0.0	6.4	0.0	13.3
75-100	0.0	0.0	0	0.0	0.0	9.8	0.0	17.5
100-200	0.0	1.4	0	0.0	0.0	29.1	0.0	21.0
200-500	0.0	3.4	3	0.0	0.0	18.0	0.0	25.2
500-1,000	0.0	4.9	24	0.0	0.0	8.2	0.0	31.0
More than 1,000	0.0	88.7	756	0.1	0.0	26.9	0.0	36.9
All	0.0	100.0	5	0.0	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	123	0.0	4,437	0.1	2.7
10-20	2,877	4.7	15,669	0.6	-274	-0.1	15,943	0.8	-1.8
20-30	3,317	5.5	25,449	1.2	267	0.1	25,182	1.5	1.1
30-40	4,027	6.6	35,715	2.0	1,873	0.5	33,842	2.5	5.2
40-50	4,740	7.8	45,931	3.1	3,468	1.0	42,463	3.7	7.6
50-75	12,272	20.2	62,784	10.9	8,368	6.4	54,416	12.2	13.3
75-100	10,124	16.7	88,587	12.7	15,473	9.8	73,114	13.5	17.5
100-200	16,567	27.3	134,301	31.4	28,183	29.1	106,118	32.0	21.0
200-500	4,043	6.7	283,374	16.2	71,326	18.0	212,048	15.6	25.2
500-1,000	616	1.0	683,221	5.9	211,965	8.2	471,257	5.3	31.0
More than 1,000	360	0.6	3,245,436	16.5	1,195,535	26.9	2,049,900	13.4	36.8
All	60,744	100.0	116,746	100.0	26,377	100.0	90,369	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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	-2.0	0.0	-16.5
10-20	0.0	0.0	0	0.0	0.0	-8.5	0.0	-13.4
20-30	0.0	0.0	0	0.0	0.0	-2.0	0.0	-2.0
30-40	0.0	0.1	0	0.0	0.0	8.8	0.0	7.8
40-50	0.0	0.0	0	0.0	0.0	13.2	0.0	13.0
50-75	0.0	0.0	0	0.0	0.0	33.3	0.0	17.4
75-100	0.0	0.2	0	0.0	0.0	17.7	0.0	19.7
100-200	0.0	2.4	1	0.0	0.0	19.5	0.0	23.4
200-500	0.0	14.3	31	0.0	0.0	7.7	0.0	26.6
500-1,000	0.0	8.1	138	0.1	0.0	2.6	0.0	30.0
More than 1,000	-0.1	74.2	1,948	0.2	0.0	9.5	0.1	35.8
All	0.0	100.0	1	0.0	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	-1,038	-2.0	7,345	2.0	-16.5
10-20	4,761	20.6	15,129	7.8	-2,026	-8.5	17,156	10.1	-13.4
20-30	4,367	18.9	25,305	12.0	-509	-2.0	25,814	13.9	-2.0
30-40	3,599	15.6	35,454	13.8	2,779	8.8	32,674	14.5	7.8
40-50	2,531	11.0	45,338	12.4	5,907	13.2	39,430	12.3	13.0
50-75	3,553	15.4	61,312	23.6	10,659	33.3	50,653	22.2	17.4
75-100	1,170	5.1	87,387	11.1	17,232	17.8	70,155	10.1	19.7
100-200	734	3.2	129,043	10.3	30,165	19.5	98,877	9.0	23.4
200-500	117	0.5	280,322	3.5	74,540	7.7	205,782	3.0	26.6
500-1,000	15	0.1	673,865	1.1	201,733	2.6	472,132	0.9	29.9
More than 1,000	10	0.0	3,141,640	3.3	1,122,624	9.5	2,019,016	2.4	35.7
All	23,101	100.0	40,006	100.0	4,917	100.0	35,089	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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	-0.4	0.0	-18.7
10-20	0.0	0.1	0	0.0	0.0	-1.6	0.0	-16.5
20-30	0.0	0.0	0	0.0	0.0	-0.7	0.0	-5.0
30-40	0.0	0.0	0	0.0	0.0	1.0	0.0	5.2
40-50	0.0	0.1	0	0.0	0.0	2.1	0.0	10.3
50-75	0.0	0.0	0	0.0	0.0	9.1	0.0	15.5
75-100	0.0	0.1	0	0.0	0.0	10.9	0.0	18.2
100-200	0.0	1.3	0	0.0	0.0	29.2	0.0	21.2
200-500	0.0	6.0	1	0.0	0.0	17.9	0.0	25.6
500-1,000	0.0	5.8	9	0.0	0.0	8.0	0.0	31.1
More than 1,000	0.0	83.7	238	0.0	0.0	24.4	0.0	36.7
All	0.0	100.0	1	0.0	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	-1,085	-0.4	6,879	0.6	-18.7
10-20	5,804	11.6	15,260	2.0	-2,516	-1.6	17,776	3.0	-16.5
20-30	5,335	10.6	25,332	3.1	-1,262	-0.7	26,594	4.1	-5.0
30-40	4,816	9.6	35,564	3.9	1,847	1.0	33,717	4.7	5.2
40-50	4,037	8.1	45,576	4.2	4,676	2.1	40,900	4.7	10.3
50-75	8,599	17.2	62,528	12.2	9,673	9.1	52,855	13.0	15.5
75-100	6,206	12.4	88,416	12.5	16,085	10.9	72,331	12.9	18.2
100-200	9,390	18.7	134,200	28.6	28,509	29.2	105,691	28.4	21.2
200-500	2,258	4.5	283,593	14.5	72,534	17.9	211,059	13.7	25.6
500-1,000	345	0.7	680,629	5.3	211,373	8.0	469,256	4.6	31.1
More than 1,000	193	0.4	3,158,341	13.8	1,159,400	24.4	1,998,941	11.1	36.7
All	50,150	100.0	87,888	100.0	18,257	100.0	69,632	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 5 of the analysis. 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 T13-0017**  
**The American Taxpayer Relief Act of 2012 (ATRA) as Passed by the Senate**  
**Step 6 of 7: Estate Tax**  
**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	0.0	0	0.0	0.0	0.0	0.0	1.2
10-20	0.0	0.0	0	0.0	0.0	0.2	0.0	0.7
20-30	0.0	2.5	8	1.4	0.0	0.7	0.0	2.4
30-40	0.0	0.2	1	0.0	0.0	1.5	0.0	3.8
40-50	0.0	0.0	0	0.0	0.0	2.2	0.0	5.3
50-75	0.0	0.0	0	0.0	0.0	8.4	0.0	8.9
75-100	0.0	0.4	2	0.0	0.0	8.4	0.0	12.8
100-200	0.0	3.5	15	0.1	-0.1	22.4	0.0	17.5
200-500	-0.2	20.7	337	0.5	0.0	17.5	0.1	24.2
500-1,000	-0.3	11.8	1,254	0.6	0.0	8.4	0.2	31.4
More than 1,000	-0.5	60.4	10,401	0.8	0.1	30.1	0.3	38.1
All	-0.1	100.0	45	0.4	0.0	100.0	0.1	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	74	0.0	6,072	0.7	1.2
10-20	7,199	20.5	15,399	4.8	102	0.2	15,297	5.7	0.7
20-30	4,736	13.5	24,906	5.1	580	0.7	24,325	6.0	2.3
30-40	4,155	11.8	35,411	6.4	1,346	1.5	34,066	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,439	2.2	43,293	7.6	5.3
50-75	5,792	16.5	61,846	15.5	5,519	8.4	56,327	16.9	8.9
75-100	2,864	8.2	87,420	10.8	11,206	8.5	76,215	11.3	12.8
100-200	3,657	10.4	133,081	21.0	23,278	22.5	109,803	20.8	17.5
200-500	962	2.7	285,711	11.9	68,743	17.5	216,968	10.8	24.1
500-1,000	148	0.4	687,513	4.4	214,880	8.4	472,633	3.6	31.3
More than 1,000	91	0.3	3,301,216	13.0	1,247,533	30.0	2,053,683	9.7	37.8
All	35,135	100.0	65,837	100.0	10,776	100.0	55,062	100.0	16.4

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 5 of the analysis. 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.