

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

Table T13-0060
Personal Exemption Phaseout (PEP)
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	0.0	0	0.0	0.0	0	0.0	2.8
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	1.5
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	6.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	11.4
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	13.8
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	16.9
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	19.1
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	21.7
200-500	0.0	0	4.3	769	0.0	5.8	33	0.0	25.7
500-1,000	0.0	0	56.9	2,742	-0.3	41.3	1,559	0.2	31.1
More than 1,000	0.0	0	85.2	3,942	-0.2	52.9	3,359	0.1	36.6
All	0.0	0	0.6	2,777	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: 3.5

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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) 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 T13-0060
Personal Exemption Phaseout (PEP)
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
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	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	6.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	3.1	0.0	11.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.8	0.0	13.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	11.6	0.0	16.9
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	10.6	0.0	19.1
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	25.2	0.0	21.7
200-500	0.0	4.3	0.0	5.8	33	0.1	0.0	14.9	0.0	25.7
500-1,000	0.0	56.9	-0.3	41.3	1,559	0.7	0.0	6.6	0.2	31.1
More than 1,000	0.0	85.2	-0.2	52.9	3,359	0.3	0.0	22.4	0.1	36.6
All	0.0	0.6	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 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	16,041	10.1	5,390	0.8	149	0.1	5,241	1.0	2.8
10-20	24,243	15.3	15,105	3.3	231	0.2	14,874	4.2	1.5
20-30	19,317	12.2	25,084	4.4	1,670	1.4	23,414	5.2	6.7
30-40	17,482	11.1	35,579	5.7	4,060	3.1	31,519	6.4	11.4
40-50	13,879	8.8	45,612	5.8	6,313	3.8	39,300	6.3	13.8
50-75	25,633	16.2	62,053	14.5	10,500	11.6	51,553	15.2	16.9
75-100	14,610	9.2	88,235	11.7	16,824	10.6	71,411	12.0	19.1
100-200	20,204	12.8	133,782	24.6	29,072	25.3	104,710	24.4	21.7
200-500	4,780	3.0	283,732	12.3	72,784	15.0	210,948	11.6	25.7
500-1,000	728	0.5	683,264	4.5	210,563	6.6	472,701	4.0	30.8
More than 1,000	433	0.3	3,295,487	13.0	1,201,951	22.4	2,093,536	10.5	36.5
All	158,260	100.0	69,527	100.0	14,700	100.0	54,826	100.0	21.1

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

Number of AMT Taxpayers (millions). Baseline: 3.7

Proposal: 3.5

* Less than 0.05

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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) 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 T13-0060
Personal Exemption Phaseout (PEP)
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	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	6.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	2.7	0.0	6.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	5.7	0.0	11.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	8.8	0.0	15.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	9.3	0.0	18.6
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	21.2
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.2	0.0	23.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.0	0.0	25.0
200-500	0.0	11.6	0.0	18.8	52	0.1	0.0	8.3	0.0	28.4
500-1,000	0.0	64.5	-0.2	43.0	777	0.4	0.0	3.5	0.1	32.5
More than 1,000	0.0	77.1	-0.1	38.2	1,099	0.1	0.0	12.6	0.0	39.3
All	0.0	0.2	0.0	100.0	2	0.0	0.0	100.0	0.0	20.3

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	355	0.8	4,972	2.7	6.7
10-20	16,353	22.7	14,997	8.7	942	2.7	14,055	10.2	6.3
20-30	11,329	15.7	24,885	10.0	2,854	5.7	22,031	11.1	11.5
30-40	9,396	13.0	35,554	11.9	5,340	8.8	30,214	12.6	15.0
40-50	6,306	8.8	45,513	10.2	8,481	9.3	37,032	10.4	18.6
50-75	9,292	12.9	61,373	20.2	13,024	21.1	48,349	20.0	21.2
75-100	3,125	4.3	87,575	9.7	20,577	11.2	66,998	9.3	23.5
100-200	2,763	3.8	132,172	13.0	33,061	16.0	99,111	12.2	25.0
200-500	581	0.8	286,777	5.9	81,355	8.3	205,422	5.3	28.4
500-1,000	89	0.1	684,999	2.2	222,045	3.4	462,954	1.8	32.4
More than 1,000	56	0.1	3,307,366	6.5	1,297,556	12.6	2,009,810	5.0	39.2
All	72,035	100.0	39,146	100.0	7,948	100.0	31,199	100.0	20.3

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

* Less than 0.05

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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) 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 T13-0060
Personal Exemption Phaseout (PEP)
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	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-1.7
20-30	0.0	0.0	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	0.0	0.0	0.5	0.0	5.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	7.6
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	6.5	0.0	13.4
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	17.5
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	29.3	0.0	21.0
200-500	0.0	3.3	0.0	4.9	31	0.0	0.0	18.1	0.0	25.2
500-1,000	0.0	55.8	-0.4	41.2	1,684	0.8	0.1	8.1	0.3	30.9
More than 1,000	0.0	86.9	-0.2	53.9	3,769	0.3	0.0	26.5	0.1	36.2
All	0.0	1.3	-0.1	100.0	41	0.2	0.0	100.0	0.0	22.5

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	128	0.0	4,431	0.1	2.8
10-20	2,877	4.7	15,669	0.6	-259	-0.1	15,929	0.8	-1.7
20-30	3,317	5.5	25,449	1.2	286	0.1	25,163	1.5	1.1
30-40	4,027	6.6	35,715	2.0	1,897	0.5	33,818	2.5	5.3
40-50	4,740	7.8	45,931	3.1	3,495	1.0	42,436	3.7	7.6
50-75	12,272	20.2	62,784	10.9	8,406	6.5	54,378	12.1	13.4
75-100	10,124	16.7	88,587	12.7	15,526	9.9	73,061	13.5	17.5
100-200	16,567	27.3	134,301	31.4	28,263	29.4	106,038	32.0	21.0
200-500	4,043	6.7	283,374	16.2	71,302	18.1	212,072	15.6	25.2
500-1,000	616	1.0	683,221	5.9	209,069	8.1	474,153	5.3	30.6
More than 1,000	360	0.6	3,245,436	16.5	1,171,754	26.5	2,073,682	13.6	36.1
All	60,744	100.0	116,746	100.0	26,249	100.0	90,496	100.0	22.5

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

* Less than 0.05

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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) 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 T13-0060
Personal Exemption Phaseout (PEP)
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	0.0	0.0	0.0	0	0.0	0.0	-2.0	0.0	-16.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-8.4	0.0	-13.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.9	0.0	-2.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	8.9	0.0	7.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	13.2	0.0	13.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	33.4	0.0	17.4
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	17.7	0.0	19.8
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	19.5	0.0	23.4
200-500	0.0	2.8	0.0	8.7	36	0.1	0.0	7.6	0.0	26.6
500-1,000	0.0	53.8	-0.3	38.7	1,251	0.6	0.0	2.6	0.2	29.8
More than 1,000	0.0	80.8	-0.1	52.6	2,631	0.2	0.0	9.3	0.1	35.2
All	0.0	0.1	0.0	100.0	2	0.0	0.0	100.0	0.0	12.3

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	-1,032	-2.0	7,339	2.0	-16.4
10-20	4,761	20.6	15,129	7.8	-2,013	-8.4	17,142	10.1	-13.3
20-30	4,367	18.9	25,305	12.0	-493	-1.9	25,798	13.9	-2.0
30-40	3,599	15.6	35,454	13.8	2,800	8.9	32,653	14.5	7.9
40-50	2,531	11.0	45,338	12.4	5,933	13.2	39,404	12.3	13.1
50-75	3,553	15.4	61,312	23.6	10,693	33.4	50,619	22.2	17.4
75-100	1,170	5.1	87,387	11.1	17,279	17.8	70,108	10.1	19.8
100-200	734	3.2	129,043	10.3	30,220	19.5	98,823	9.0	23.4
200-500	117	0.5	280,322	3.5	74,465	7.6	205,857	3.0	26.6
500-1,000	15	0.1	673,865	1.1	199,456	2.6	474,409	0.9	29.6
More than 1,000	10	0.0	3,141,640	3.3	1,104,398	9.3	2,037,242	2.4	35.2
All	23,101	100.0	40,006	100.0	4,930	100.0	35,076	100.0	12.3

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

* Less than 0.05

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, 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

<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 T13-0060
Personal Exemption Phaseout (PEP)
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2012 dollars) ²	Percent 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	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-18.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.6	0.0	-16.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-4.9
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.0	0.0	5.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	10.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	15.5
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.0	0.0	18.3
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	29.4	0.0	21.3
200-500	0.0	2.6	0.0	4.0	32	0.0	0.0	17.9	0.0	25.6
500-1,000	0.0	55.1	-0.5	41.4	2,185	1.1	0.1	7.9	0.3	30.9
More than 1,000	0.0	89.6	-0.3	54.6	5,137	0.5	0.1	24.1	0.2	36.1
All	0.0	0.8	-0.1	100.0	36	0.2	0.0	100.0	0.0	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	2,962	5.9	5,794	0.4	-1,080	-0.4	6,874	0.6	-18.6
10-20	5,804	11.6	15,260	2.0	-2,500	-1.6	17,760	3.0	-16.4
20-30	5,335	10.6	25,332	3.1	-1,242	-0.7	26,574	4.1	-4.9
30-40	4,816	9.6	35,564	3.9	1,872	1.0	33,692	4.6	5.3
40-50	4,037	8.1	45,576	4.2	4,707	2.1	40,869	4.7	10.3
50-75	8,599	17.2	62,528	12.2	9,714	9.2	52,814	13.0	15.5
75-100	6,206	12.4	88,416	12.5	16,143	11.0	72,273	12.8	18.3
100-200	9,390	18.7	134,200	28.6	28,599	29.5	105,601	28.4	21.3
200-500	2,258	4.5	283,593	14.5	72,511	18.0	211,082	13.6	25.6
500-1,000	345	0.7	680,629	5.3	208,003	7.9	472,627	4.7	30.6
More than 1,000	193	0.4	3,158,341	13.8	1,133,671	24.0	2,024,670	11.2	35.9
All	50,150	100.0	87,888	100.0	18,174	100.0	69,715	100.0	20.7

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 law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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) 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 T13-0060
Personal Exemption Phaseout (PEP)
Distribution of Federal Tax Change by Cash Income Level, 2013 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2012 dollars) ²	Percent 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	0.0	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	0.0	0.0	0.2	0.0	0.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.5	0.0	3.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	5.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	9.0
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	12.8
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	22.5	0.0	17.5
200-500	0.0	6.9	0.0	10.9	36	0.1	0.0	17.5	0.0	24.1
500-1,000	0.0	60.1	-0.2	40.7	867	0.4	0.0	8.4	0.1	31.2
More than 1,000	0.0	74.1	-0.1	48.4	1,674	0.1	0.0	29.8	0.1	37.5
All	0.0	0.6	0.0	100.0	9	0.1	0.0	100.0	0.0	16.4

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	2,099	6.0	6,146	0.6	75	0.0	6,071	0.7	1.2
10-20	7,199	20.5	15,399	4.8	103	0.2	15,296	5.7	0.7
20-30	4,736	13.5	24,906	5.1	593	0.7	24,313	6.0	2.4
30-40	4,155	11.8	35,411	6.4	1,354	1.5	34,057	7.3	3.8
40-50	3,401	9.7	45,731	6.7	2,452	2.2	43,279	7.6	5.4
50-75	5,792	16.5	61,846	15.5	5,533	8.5	56,314	16.9	9.0
75-100	2,864	8.2	87,420	10.8	11,224	8.5	76,196	11.3	12.8
100-200	3,657	10.4	133,081	21.0	23,302	22.5	109,779	20.8	17.5
200-500	962	2.7	285,711	11.9	68,878	17.5	216,833	10.8	24.1
500-1,000	148	0.4	687,513	4.4	213,788	8.4	473,725	3.6	31.1
More than 1,000	91	0.3	3,301,216	13.0	1,237,372	29.8	2,063,845	9.7	37.5
All	35,135	100.0	65,837	100.0	10,759	100.0	55,078	100.0	16.3

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.

(1) Calendar year. Baseline is current law without PEP and Pease. Proposal is current law without Pease. The PEP phaseout and Pease limitation begin at an AGI level of \$250,000 for singles, \$275,000 for heads of households, and \$300,000 for married couples filing jointly. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.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.

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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.