

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

**Table T13-0129**  
**Administration's FY2014 Budget Proposals**  
**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023 <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>	9,082	5.3	2.7	-1.1	-173	-2.5	3.2
<b>10-20</b>	18,066	10.6	1.3	-3.1	-239	-1.3	2.7
<b>20-30</b>	20,135	11.8	0.1	-0.5	-33	-0.1	7.9
<b>30-40</b>	18,759	11.0	-0.1	0.7	54	0.1	12.0
<b>40-50</b>	18,234	10.6	-0.2	1.5	111	0.2	15.1
<b>50-75</b>	30,499	17.8	-0.2	3.1	141	0.2	17.3
<b>75-100</b>	20,574	12.0	-0.3	4.0	269	0.2	19.8
<b>100-200</b>	25,785	15.1	-0.3	7.1	382	0.2	22.5
<b>200-500</b>	7,434	4.3	-1.2	15.7	2,933	0.9	27.2
<b>500-1,000</b>	1,062	0.6	-2.4	10.3	13,474	1.6	33.7
<b>More than 1,000</b>	905	0.5	-3.7	62.4	96,112	2.3	39.8
<b>All</b>	171,307	100.0	-1.0	100.0	813	0.7	24.5

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

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.8

(1) Calendar year. Baseline is current law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). 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) 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 T13-0129**  
**Administration's FY2014 Budget Proposals**  
**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023 <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	2.7	-1.1	-173	-43.7	0.0	0.0	-2.5	3.2
10-20	1.3	-3.1	-239	-31.7	-0.1	0.2	-1.3	2.7
20-30	0.1	-0.5	-33	-1.3	-0.1	1.1	-0.1	7.9
30-40	-0.1	0.7	54	1.0	0.0	2.1	0.1	12.0
40-50	-0.2	1.5	111	1.3	-0.1	3.4	0.2	15.1
50-75	-0.2	3.1	141	1.1	-0.2	8.9	0.2	17.3
75-100	-0.3	4.0	269	1.3	-0.2	9.8	0.2	19.8
100-200	-0.3	7.1	382	1.1	-0.4	20.8	0.2	22.5
200-500	-1.2	15.7	2,933	3.4	0.0	14.3	0.9	27.2
500-1,000	-2.4	10.3	13,474	5.1	0.1	6.4	1.6	33.7
More than 1,000	-3.7	62.4	96,112	6.1	0.9	32.9	2.3	39.8
All	-1.0	100.0	813	3.1	0.0	100.0	0.7	24.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023 <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	9,082	5.3	6,932	0.3	396	0.1	6,536	0.4	5.7
10-20	18,066	10.6	18,914	1.8	756	0.3	18,158	2.3	4.0
20-30	20,135	11.8	31,356	3.4	2,516	1.1	28,840	4.1	8.0
30-40	18,759	11.0	43,646	4.4	5,170	2.2	38,476	5.1	11.8
40-50	18,234	10.6	56,374	5.5	8,427	3.5	47,947	6.1	15.0
50-75	30,499	17.8	77,168	12.6	13,222	9.1	63,946	13.7	17.1
75-100	20,574	12.0	109,977	12.1	21,552	10.0	88,425	12.7	19.6
100-200	25,785	15.1	164,030	22.6	36,543	21.2	127,487	23.0	22.3
200-500	7,434	4.3	323,457	12.8	85,168	14.2	238,290	12.4	26.3
500-1,000	1,062	0.6	824,288	4.7	264,266	6.3	560,022	4.2	32.1
More than 1,000	905	0.5	4,192,322	20.3	1,572,528	32.0	2,619,794	16.6	37.5
All	171,307	100.0	109,400	100.0	25,971	100.0	83,428	100.0	23.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).  
Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 4.8

(1) Calendar year. Baseline is current law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). 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) 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.

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**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023 <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	1.5	-1.6	-90	-13.7	-0.1	0.4	-1.3	8.3
10-20	0.2	-1.1	-33	-2.1	-0.1	1.7	-0.2	8.2
20-30	-0.2	1.8	54	1.5	-0.1	4.2	0.2	11.5
30-40	-0.3	2.9	107	1.7	-0.1	6.0	0.3	14.6
40-50	-0.5	5.6	219	2.3	-0.1	8.8	0.4	17.3
50-75	-0.4	7.7	231	1.5	-0.4	18.8	0.3	21.2
75-100	-0.7	8.9	588	2.3	-0.2	13.8	0.5	24.0
100-200	-0.8	11.0	972	2.5	-0.2	16.1	0.6	25.9
200-500	-2.5	11.8	5,895	6.4	0.2	6.9	1.8	29.7
500-1,000	-4.3	7.8	23,471	8.3	0.2	3.6	2.8	36.8
More than 1,000	-5.8	45.2	146,941	8.8	0.9	19.7	3.5	43.1
All	-1.0	100.0	501	3.6	0.0	100.0	0.8	22.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023 <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	6,662	9.0	6,808	1.0	654	0.4	6,155	1.1	9.6
10-20	11,918	16.2	18,803	4.8	1,568	1.8	17,235	5.7	8.3
20-30	12,222	16.6	31,219	8.2	3,539	4.3	27,680	9.4	11.3
30-40	9,983	13.6	43,621	9.4	6,269	6.2	37,352	10.3	14.4
40-50	9,516	12.9	56,249	11.6	9,490	8.9	46,760	12.3	16.9
50-75	12,231	16.6	76,429	20.2	15,935	19.2	60,494	20.5	20.9
75-100	5,590	7.6	108,546	13.1	25,470	14.0	83,076	12.9	23.5
100-200	4,170	5.7	157,125	14.2	39,700	16.3	117,426	13.6	25.3
200-500	736	1.0	330,823	5.3	92,478	6.7	238,345	4.9	28.0
500-1,000	123	0.2	835,162	2.2	283,571	3.4	551,591	1.9	34.0
More than 1,000	114	0.2	4,233,673	10.4	1,679,437	18.8	2,554,236	8.0	39.7
All	73,658	100.0	62,834	100.0	13,802	100.0	49,032	100.0	22.0

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

(1) Calendar year. Baseline is current law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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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 T13-0129**  
**Administration's FY2014 Budget Proposals**  
**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023 <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	3.8	-0.2	-224	-55.2	0.0	0.0	-3.6	2.9
10-20	2.4	-0.8	-467	1,055.3	0.0	0.0	-2.4	-2.6
20-30	0.8	-0.8	-256	-22.0	0.0	0.1	-0.8	2.9
30-40	0.4	-0.5	-140	-4.1	0.0	0.4	-0.3	7.4
40-50	0.1	-0.3	-72	-1.2	0.0	0.9	-0.1	10.6
50-75	-0.2	1.3	100	1.0	-0.1	4.1	0.1	13.3
75-100	-0.1	1.7	131	0.7	-0.2	7.6	0.1	17.6
100-200	-0.2	5.0	247	0.7	-0.6	22.7	0.2	21.7
200-500	-1.1	17.0	2,569	3.1	0.0	17.7	0.8	26.9
500-1,000	-2.2	11.2	12,112	4.6	0.1	7.8	1.5	33.3
More than 1,000	-3.3	66.5	86,545	5.6	0.9	38.6	2.1	39.3
All	-1.1	100.0	1,453	3.2	0.0	100.0	0.8	26.1

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023 <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	814	1.2	6,289	0.0	406	0.0	5,884	0.1	6.5
10-20	1,740	2.6	19,516	0.3	-44	0.0	19,560	0.4	-0.2
20-30	2,974	4.4	31,507	0.8	1,161	0.1	30,345	1.0	3.7
30-40	3,803	5.6	43,983	1.4	3,388	0.4	40,595	1.7	7.7
40-50	4,647	6.9	56,594	2.2	6,050	0.9	50,543	2.6	10.7
50-75	12,633	18.7	78,183	8.1	10,297	4.2	67,886	9.4	13.2
75-100	12,465	18.4	111,018	11.3	19,362	7.8	91,657	12.5	17.4
100-200	20,078	29.7	166,325	27.4	35,793	23.3	130,532	28.8	21.5
200-500	6,508	9.6	322,451	17.2	84,057	17.7	238,394	17.0	26.1
500-1,000	905	1.3	823,295	6.1	262,023	7.7	561,271	5.6	31.8
More than 1,000	755	1.1	4,134,307	25.6	1,539,998	37.7	2,594,310	21.5	37.3
All	67,607	100.0	180,458	100.0	45,621	100.0	134,837	100.0	25.3

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

(1) Calendar year. Baseline is current law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). 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) 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.

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**Administration's FY2014 Budget Proposals**  
**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023<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	6.1	111.1	-528	67.2	-0.3	-0.8	-6.7	-16.7
10-20	3.7	439.8	-761	54.5	-1.3	-3.6	-4.0	-11.4
20-30	0.4	86.7	-135	-31.8	-0.3	0.5	-0.4	0.9
30-40	-0.2	-58.8	93	2.4	0.2	7.3	0.2	9.2
40-50	-0.1	-27.5	57	0.7	0.1	11.6	0.1	14.5
50-75	0.0	3.1	-5	0.0	0.1	26.5	0.0	17.6
75-100	-0.3	-62.7	215	1.0	0.2	19.3	0.2	21.2
100-200	-0.3	-60.3	322	0.9	0.2	19.5	0.2	23.6
200-500	-1.6	-80.1	3,776	4.1	0.3	5.9	1.1	28.7
500-1,000	-1.8	-30.9	9,745	4.0	0.1	2.4	1.2	32.1
More than 1,000	-3.4	-221.3	87,241	6.0	0.7	11.4	2.2	38.4
All	0.1	100.0	-27	-0.3	0.0	100.0	-0.1	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023<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	1,499	5.6	7,889	0.8	-786	-0.5	8,674	1.0	-10.0
10-20	4,113	15.5	18,975	5.0	-1,395	-2.3	20,370	6.4	-7.4
20-30	4,556	17.1	31,577	9.2	426	0.8	31,150	10.8	1.4
30-40	4,486	16.9	43,321	12.5	3,881	7.1	39,440	13.5	9.0
40-50	3,456	13.0	56,459	12.5	8,141	11.5	48,318	12.7	14.4
50-75	4,847	18.2	76,325	23.8	13,407	26.4	62,918	23.3	17.6
75-100	2,071	7.8	107,677	14.3	22,627	19.1	85,049	13.4	21.0
100-200	1,334	5.0	151,897	13.0	35,515	19.3	116,383	11.8	23.4
200-500	151	0.6	331,123	3.2	91,159	5.6	239,964	2.8	27.5
500-1,000	23	0.1	796,525	1.2	245,982	2.3	550,544	1.0	30.9
More than 1,000	18	0.1	4,032,413	4.7	1,462,559	10.7	2,569,854	3.5	36.3
All	26,613	100.0	58,504	100.0	9,233	100.0	49,271	100.0	15.8

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

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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.

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**Distribution of Federal Tax Change by Cash Income Level, 2023 <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	6.1	-2.4	-516	53.0	-0.1	-0.2	-6.9	-19.8
10-20	4.0	-10.0	-832	41.6	-0.2	-0.8	-4.4	-14.9
20-30	0.9	-3.8	-276	80.1	-0.1	-0.2	-0.9	-2.0
30-40	0.2	-1.0	-72	-2.2	0.0	1.0	-0.2	7.2
40-50	0.2	-1.3	-108	-1.4	-0.1	2.0	-0.2	13.0
50-75	0.0	0.5	20	0.2	-0.1	6.4	0.0	16.3
75-100	-0.1	2.2	118	0.6	-0.2	8.9	0.1	19.1
100-200	-0.1	5.3	184	0.5	-0.4	23.6	0.1	22.3
200-500	-1.3	27.9	3,132	3.6	0.2	17.8	1.0	27.6
500-1,000	-2.2	14.8	12,491	4.7	0.2	7.3	1.5	33.5
More than 1,000	-2.8	67.9	71,494	4.7	0.8	34.0	1.7	39.1
All	-0.7	100.0	723	2.3	0.0	100.0	0.6	24.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023 <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	1,849	3.4	7,525	0.2	-974	-0.1	8,499	0.3	-13.0
10-20	4,793	8.7	19,056	1.3	-2,003	-0.6	21,058	1.8	-10.5
20-30	5,519	10.0	31,519	2.4	-345	-0.1	31,864	3.2	-1.1
30-40	5,459	9.9	43,578	3.3	3,221	1.0	40,357	4.0	7.4
40-50	4,896	8.9	56,587	3.8	7,480	2.1	49,107	4.3	13.2
50-75	9,055	16.4	77,791	9.6	12,666	6.6	65,126	10.6	16.3
75-100	7,591	13.8	110,424	11.5	20,946	9.1	89,478	12.2	19.0
100-200	11,467	20.8	164,912	25.9	36,602	24.0	128,310	26.5	22.2
200-500	3,562	6.5	323,906	15.8	86,148	17.5	237,759	15.2	26.6
500-1,000	474	0.9	825,274	5.4	264,342	7.2	560,932	4.8	32.0
More than 1,000	379	0.7	4,106,599	21.3	1,535,328	33.3	2,571,272	17.6	37.4
All	55,221	100.0	132,346	100.0	31,697	100.0	100,649	100.0	24.0

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 law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). 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) 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 T13-0129**  
**Administration's FY2014 Budget Proposals**  
**All Major Tax Provisions**  
**Distribution of Federal Tax Change by Cash Income Level, 2023 <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	-0.4	0.1	24	18.6	0.0	0.0	0.4	2.2
10-20	-0.1	0.2	26	19.0	0.0	0.1	0.1	0.9
20-30	-0.2	0.6	58	9.2	0.0	0.4	0.2	2.2
30-40	-0.2	0.8	82	4.1	0.0	1.1	0.2	4.7
40-50	-0.6	2.8	298	7.9	0.0	2.2	0.5	7.3
50-75	-0.3	3.8	226	3.0	-0.2	7.6	0.3	10.1
75-100	-0.6	5.7	579	3.8	-0.2	9.2	0.5	14.4
100-200	-0.6	8.2	831	2.9	-0.6	17.4	0.5	18.0
200-500	-1.3	8.4	3,156	4.1	-0.3	12.5	1.0	24.4
500-1,000	-2.9	7.2	16,383	6.5	0.0	7.0	2.0	33.1
More than 1,000	-5.7	62.2	143,698	9.5	1.2	42.4	3.6	41.1
All	-1.5	100.0	1,247	6.3	0.0	100.0	1.2	20.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Level, 2023 <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	1,268	3.0	6,801	0.2	129	0.0	6,672	0.2	1.9
10-20	4,749	11.1	19,343	2.1	138	0.1	19,205	2.5	0.7
20-30	5,504	12.9	30,720	3.8	631	0.4	30,089	4.6	2.1
30-40	4,970	11.6	43,970	4.9	1,980	1.2	41,990	5.7	4.5
40-50	4,951	11.6	55,933	6.2	3,761	2.2	52,172	7.1	6.7
50-75	8,891	20.8	76,944	15.2	7,508	7.8	69,437	17.0	9.8
75-100	5,276	12.3	110,160	12.9	15,250	9.5	94,911	13.8	13.8
100-200	5,270	12.3	166,665	19.6	29,090	18.0	137,575	19.9	17.5
200-500	1,416	3.3	327,267	10.3	76,551	12.7	250,716	9.8	23.4
500-1,000	235	0.6	812,909	4.3	252,981	7.0	559,928	3.6	31.1
More than 1,000	231	0.5	4,036,196	20.8	1,516,542	41.1	2,519,654	16.0	37.6
All	42,789	100.0	104,934	100.0	19,906	100.0	85,028	100.0	19.0

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 law. Proposal would: (a) extend the ARRA enhancements to the refundable child tax credit and earned income tax credit; (b) replace Hope credit with the American Opportunity Tax Credit; (c) index the tax system using chained CPI beginning after 2014; (d) enact the Fair Share Tax; (e) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (f) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (g) simplify rules for claiming childless EITC; (h) enact auto-IRA proposal; (i) limit the total accrual of tax-favored retirement accounts; (j) tax carried (profits) interest as ordinary income; (k) impose financial crisis responsibility fee; (l) make unemployment insurance surtax permanent and expand FUTA base; (m) provide incentives for investment in infrastructure; (n) reinstate Superfund environmental income tax; (o) increase tobacco tax and index for inflation; and (p) reinstate estate tax at 2009 levels (45 percent rate and \$3.5 million unindexed exemption). 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) 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.