

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

**Table T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 with Tax Increase or Cut <sup>3</sup>				Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	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					
<b>Less than 10</b>	0.0	0	7.7	29	0.0	0.1	2	0.0	5.8
<b>10-20</b>	0.9	-49	50.9	55	-0.2	2.0	28	0.2	4.2
<b>20-30</b>	0.4	-52	66.2	109	-0.2	5.7	69	0.2	8.3
<b>30-40</b>	0.1	-52	84.2	114	-0.3	7.3	96	0.2	12.2
<b>40-50</b>	0.1	-51	90.7	96	-0.2	6.5	87	0.2	15.2
<b>50-75</b>	0.1	-53	95.2	120	-0.2	14.2	114	0.2	17.4
<b>75-100</b>	*	**	98.6	130	-0.2	10.8	128	0.1	19.8
<b>100-200</b>	*	**	99.3	255	-0.2	26.4	251	0.2	22.5
<b>200-500</b>	0.2	-247	99.4	575	-0.2	17.1	565	0.2	26.4
<b>500-1,000</b>	0.4	-215	98.5	1,142	-0.2	4.7	1,095	0.1	32.0
<b>More than 1,000</b>	0.2	-260	99.5	1,460	-0.1	5.2	1,418	0.0	37.5
<b>All</b>	0.2	-62	81.7	177	-0.2	100.0	143	0.1	23.9

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.9

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal would index the tax system using the chained CPI beginning after 2014. 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 T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	7.7	0.0	0.1	2	0.6	0.0	0.1	0.0	5.8
10-20	0.9	50.9	-0.2	2.0	28	3.6	0.0	0.3	0.2	4.2
20-30	0.4	66.2	-0.2	5.7	69	2.7	0.0	1.2	0.2	8.3
30-40	0.1	84.2	-0.3	7.3	96	1.8	0.0	2.2	0.2	12.2
40-50	0.1	90.7	-0.2	6.5	87	1.0	0.0	3.5	0.2	15.2
50-75	0.1	95.2	-0.2	14.2	114	0.9	0.0	9.1	0.2	17.4
75-100	*	98.6	-0.2	10.8	128	0.6	0.0	10.0	0.1	19.8
100-200	*	99.3	-0.2	26.4	251	0.7	0.0	21.2	0.2	22.5
200-500	0.2	99.4	-0.2	17.1	565	0.7	0.0	14.2	0.2	26.4
500-1,000	0.4	98.5	-0.2	4.7	1,095	0.4	0.0	6.3	0.1	32.0
More than 1,000	0.2	99.5	-0.1	5.2	1,418	0.1	-0.2	31.8	0.0	37.5
All	0.2	81.7	-0.2	100.0	143	0.6	0.0	100.0	0.1	23.9

**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>4</sup>		Average Federal Tax Rate <sup>5</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	765	0.3	18,149	2.3	4.1
20-30	20,135	11.8	31,356	3.4	2,542	1.2	28,814	4.1	8.1
30-40	18,759	11.0	43,646	4.4	5,219	2.2	38,427	5.0	12.0
40-50	18,234	10.6	56,374	5.5	8,488	3.5	47,886	6.1	15.1
50-75	30,499	17.8	77,168	12.6	13,294	9.1	63,874	13.6	17.2
75-100	20,574	12.0	109,977	12.1	21,666	10.0	88,312	12.7	19.7
100-200	25,785	15.1	164,030	22.6	36,609	21.2	127,421	23.0	22.3
200-500	7,434	4.3	323,457	12.8	84,684	14.1	238,773	12.4	26.2
500-1,000	1,062	0.6	824,288	4.7	262,512	6.3	561,776	4.2	31.9
More than 1,000	905	0.5	4,192,322	20.3	1,570,893	32.0	2,621,429	16.6	37.5
All	171,307	100.0	109,400	100.0	25,983	100.0	83,416	100.0	23.8

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

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.9

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would index the tax system using the chained CPI beginning after 2014. 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

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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.

**Table T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	8.6	0.0	0.3	2	0.3	0.0	0.4	0.0	9.6
10-20	0.2	47.6	-0.1	3.6	17	1.1	0.0	1.9	0.1	8.5
20-30	0.1	57.7	-0.1	6.7	31	0.9	0.0	4.3	0.1	11.5
30-40	0.0	85.6	-0.1	7.9	45	0.7	0.0	6.2	0.1	14.6
40-50	0.0	96.8	-0.1	9.3	55	0.6	0.0	8.9	0.1	17.1
50-75	0.0	98.8	-0.2	29.8	137	0.9	0.1	19.3	0.2	21.1
75-100	0.0	99.2	-0.2	15.2	153	0.6	0.0	14.0	0.1	23.7
100-200	0.0	98.9	-0.2	14.4	194	0.5	0.0	16.2	0.1	25.4
200-500	0.0	99.0	-0.2	7.0	535	0.6	0.0	6.7	0.2	28.1
500-1,000	0.0	96.8	-0.2	2.7	1,249	0.4	0.0	3.4	0.2	34.1
More than 1,000	0.0	99.6	-0.1	3.1	1,557	0.1	-0.1	18.6	0.0	39.7
All	0.1	73.0	-0.2	100.0	76	0.6	0.0	100.0	0.1	22.2

**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>4</sup>		Average Federal Tax Rate <sup>5</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	1,581	1.9	17,222	5.7	8.4
20-30	12,222	16.6	31,219	8.2	3,568	4.3	27,650	9.4	11.4
30-40	9,983	13.6	43,621	9.4	6,319	6.2	37,302	10.3	14.5
40-50	9,516	12.9	56,249	11.6	9,552	8.9	46,697	12.3	17.0
50-75	12,231	16.6	76,429	20.2	15,994	19.2	60,435	20.5	20.9
75-100	5,590	7.6	108,546	13.1	25,524	14.0	83,021	12.9	23.5
100-200	4,170	5.7	157,125	14.2	39,713	16.3	117,413	13.6	25.3
200-500	736	1.0	330,823	5.3	92,505	6.7	238,318	4.9	28.0
500-1,000	123	0.2	835,162	2.2	283,304	3.4	551,858	1.9	33.9
More than 1,000	114	0.2	4,233,673	10.4	1,679,729	18.7	2,553,944	8.0	39.7
All	73,658	100.0	62,834	100.0	13,839	100.0	48,995	100.0	22.0

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

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would index the tax system using the chained CPI beginning after 2014. 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 T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	*	7.1	-0.1	0.0	4	0.9	0.0	0.0	0.1	6.5
10-20	0.3	44.5	-0.2	0.4	33	-74.9	0.0	0.0	0.2	-0.1
20-30	0.1	61.9	-0.3	1.8	89	7.5	0.0	0.1	0.3	4.0
30-40	0.2	67.6	-0.3	2.8	109	3.2	0.0	0.4	0.3	8.1
40-50	0.1	74.1	-0.2	3.7	117	1.9	0.0	0.9	0.2	11.0
50-75	0.2	90.8	-0.1	7.6	88	0.9	0.0	4.3	0.1	13.4
75-100	*	98.3	-0.1	8.4	99	0.5	0.0	7.9	0.1	17.7
100-200	*	99.5	-0.2	35.8	261	0.7	0.1	23.4	0.2	21.7
200-500	0.0	99.7	-0.2	25.3	569	0.7	0.0	17.7	0.2	26.1
500-1,000	0.0	99.3	-0.2	6.7	1,089	0.4	0.0	7.6	0.1	31.7
More than 1,000	0.0	99.7	-0.1	7.3	1,420	0.1	-0.1	37.5	0.0	37.2
All	0.1	89.6	-0.2	100.0	216	0.5	0.0	100.0	0.1	25.4

**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>4</sup>		Average Federal Tax Rate <sup>5</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	1,175	0.1	30,332	1.0	3.7
30-40	3,803	5.6	43,983	1.4	3,430	0.4	40,552	1.7	7.8
40-50	4,647	6.9	56,594	2.2	6,111	0.9	50,483	2.6	10.8
50-75	12,633	18.7	78,183	8.1	10,376	4.3	67,806	9.4	13.3
75-100	12,465	18.4	111,018	11.3	19,516	7.9	91,502	12.5	17.6
100-200	20,078	29.7	166,325	27.4	35,882	23.4	130,443	28.7	21.6
200-500	6,508	9.6	322,451	17.2	83,508	17.6	238,942	17.1	25.9
500-1,000	905	1.3	823,295	6.1	260,005	7.6	563,289	5.6	31.6
More than 1,000	755	1.1	4,134,307	25.6	1,538,020	37.7	2,596,287	21.5	37.2
All	67,607	100.0	180,458	100.0	45,596	100.0	134,862	100.0	25.3

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

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal would index the tax system using the chained CPI beginning after 2014. 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

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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.

**Table T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	4.8	0.0	0.1	2	-0.3	0.0	-0.5	0.0	-9.9
10-20	2.9	61.8	-0.3	6.2	57	-4.1	0.1	-2.2	0.3	-7.0
20-30	1.3	89.3	-0.5	19.6	162	35.7	0.3	1.1	0.5	2.0
30-40	0.2	93.8	-0.5	24.3	203	5.2	0.3	7.4	0.5	9.6
40-50	0.4	95.2	-0.3	13.2	143	1.7	0.0	11.5	0.3	14.8
50-75	*	97.4	-0.2	13.9	108	0.8	-0.2	26.3	0.1	17.8
75-100	0.0	98.9	-0.2	10.2	184	0.8	-0.1	18.9	0.2	21.3
100-200	0.0	98.4	-0.2	8.8	248	0.7	-0.2	19.0	0.2	23.5
200-500	0.0	99.2	-0.3	2.6	639	0.7	0.0	5.5	0.2	27.7
500-1,000	0.0	96.1	-0.2	0.5	873	0.4	0.0	2.2	0.1	31.0
More than 1,000	0.0	99.2	-0.1	0.6	1,283	0.1	-0.2	10.5	0.0	36.3
All	0.8	84.4	-0.3	100.0	141	1.5	0.0	100.0	0.2	16.1

**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>4</sup>		Average Federal Tax Rate <sup>5</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	-1,392	-2.3	20,366	6.4	-7.3
20-30	4,556	17.1	31,577	9.2	453	0.8	31,124	10.8	1.4
30-40	4,486	16.9	43,321	12.5	3,940	7.2	39,381	13.5	9.1
40-50	3,456	13.0	56,459	12.5	8,212	11.5	48,247	12.7	14.5
50-75	4,847	18.2	76,325	23.8	13,510	26.5	62,816	23.2	17.7
75-100	2,071	7.8	107,677	14.3	22,727	19.1	84,950	13.4	21.1
100-200	1,334	5.0	151,897	13.0	35,507	19.2	116,390	11.9	23.4
200-500	151	0.6	331,123	3.2	91,020	5.6	240,103	2.8	27.5
500-1,000	23	0.1	796,525	1.2	246,012	2.3	550,513	1.0	30.9
More than 1,000	18	0.1	4,032,413	4.7	1,462,429	10.7	2,569,984	3.5	36.3
All	26,613	100.0	58,504	100.0	9,282	100.0	49,222	100.0	15.9

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

\* Less than 0.05

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(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.

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**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	*	2.6	0.0	0.0	3	-0.3	0.0	-0.1	0.0	-12.9
10-20	0.3	68.9	-0.3	2.7	66	-3.3	0.0	-0.5	0.4	-10.2
20-30	0.3	92.8	-0.6	8.6	183	-57.0	0.1	0.0	0.6	-0.4
30-40	0.1	94.7	-0.6	10.8	233	7.1	0.1	1.1	0.5	8.1
40-50	0.3	94.3	-0.4	7.4	177	2.3	0.0	2.2	0.3	13.7
50-75	0.2	95.4	-0.2	8.9	116	0.9	0.0	6.6	0.2	16.6
75-100	0.1	98.5	-0.2	8.4	130	0.6	0.0	9.2	0.1	19.3
100-200	0.1	99.3	-0.2	25.4	261	0.7	0.0	24.1	0.2	22.5
200-500	0.1	99.6	-0.3	18.8	623	0.7	0.0	17.4	0.2	26.7
500-1,000	0.1	99.0	-0.2	4.4	1,089	0.4	0.0	7.1	0.1	31.9
More than 1,000	0.1	99.6	-0.1	4.6	1,438	0.1	-0.2	33.0	0.0	37.4
All	0.2	90.9	-0.2	100.0	213	0.7	0.0	100.0	0.2	24.2

**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>4</sup>		Average Federal Tax Rate <sup>5</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	-2,000	-0.6	21,056	1.8	-10.5
20-30	5,519	10.0	31,519	2.4	-321	-0.1	31,841	3.2	-1.0
30-40	5,459	9.9	43,578	3.3	3,286	1.0	40,293	4.0	7.5
40-50	4,896	8.9	56,587	3.8	7,574	2.1	49,013	4.3	13.4
50-75	9,055	16.4	77,791	9.6	12,815	6.6	64,976	10.6	16.5
75-100	7,591	13.8	110,424	11.5	21,187	9.2	89,237	12.2	19.2
100-200	11,467	20.8	164,912	25.9	36,841	24.1	128,071	26.4	22.3
200-500	3,562	6.5	323,906	15.8	85,811	17.4	238,095	15.3	26.5
500-1,000	474	0.9	825,274	5.4	262,264	7.1	563,010	4.8	31.8
More than 1,000	379	0.7	4,106,599	21.3	1,532,820	33.2	2,573,779	17.6	37.3
All	55,221	100.0	132,346	100.0	31,765	100.0	100,581	100.0	24.0

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. Proposal would index the tax system using the chained CPI beginning after 2014. 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 T13-0141**  
**Administration's FY2014 Budget Proposals**  
**Chained CPI Only**  
**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 of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	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	0.1	0.0	0.0	0.0	1.9
10-20	0.0	3.4	0.0	0.1	1	0.7	0.0	0.1	0.0	0.7
20-30	0.0	11.6	0.0	0.6	5	0.8	0.0	0.4	0.0	2.1
30-40	0.1	56.4	-0.1	2.7	25	1.3	0.0	1.2	0.1	4.6
40-50	0.2	76.0	-0.1	5.0	46	1.2	0.0	2.2	0.1	6.8
50-75	0.0	90.5	-0.1	18.7	97	1.3	0.1	7.9	0.1	9.9
75-100	0.0	98.0	-0.1	13.9	122	0.8	0.0	9.5	0.1	14.0
100-200	0.0	98.9	-0.2	30.2	265	0.9	0.1	18.1	0.2	17.7
200-500	0.1	99.4	-0.2	15.6	510	0.7	0.0	12.7	0.2	23.6
500-1,000	0.5	98.5	-0.2	5.8	1,137	0.5	0.0	7.0	0.1	31.4
More than 1,000	0.3	99.4	-0.1	7.4	1,474	0.1	-0.2	40.9	0.0	37.7
All	*	64.7	-0.1	100.0	108	0.5	0.0	100.0	0.1	19.1

**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>4</sup>		Average Federal Tax Rate <sup>5</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	632	0.4	30,087	4.6	2.1
30-40	4,970	11.6	43,970	4.9	1,987	1.2	41,983	5.7	4.5
40-50	4,951	11.6	55,933	6.2	3,766	2.2	52,167	7.1	6.7
50-75	8,891	20.8	76,944	15.2	7,531	7.8	69,413	17.0	9.8
75-100	5,276	12.3	110,160	12.9	15,298	9.5	94,863	13.8	13.9
100-200	5,270	12.3	166,665	19.6	29,183	18.0	137,483	19.9	17.5
200-500	1,416	3.3	327,267	10.3	76,725	12.7	250,542	9.8	23.4
500-1,000	235	0.6	812,909	4.3	253,804	7.0	559,105	3.6	31.2
More than 1,000	231	0.5	4,036,196	20.8	1,518,721	41.1	2,517,475	16.0	37.6
All	42,789	100.0	104,934	100.0	19,952	100.0	84,982	100.0	19.0

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. Proposal would index the tax system using the chained CPI beginning after 2014. 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.