

Table T14-0067
Chairman Dave Camp's Tax Reform Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Summary Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	9,044	5.2	2.2	3.0	-150	-2.1	3.4
10-20	20,696	12.0	0.8	6.9	-152	-0.8	3.1
20-30	20,460	11.9	0.6	8.1	-182	-0.6	4.6
30-40	14,733	8.5	0.4	4.8	-149	-0.3	6.5
40-50	12,185	7.1	0.6	8.1	-305	-0.6	8.8
50-75	25,943	15.0	0.5	20.0	-354	-0.5	13.2
75-100	17,145	9.9	0.3	9.2	-245	-0.2	15.5
100-200	34,474	20.0	0.1	7.6	-102	-0.1	17.7
200-500	13,748	8.0	-0.7	-53.1	1,771	0.5	22.3
500-1,000	1,461	0.9	-0.6	-11.8	3,705	0.5	27.6
More than 1,000	974	0.6	1.7	94.2	-44,367	-1.1	32.7
All	172,542	100.0	0.3	100.0	-266	-0.2	20.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

Number of AMT Taxpayers (millions). Baseline: 6.1

Proposal: 0

(1) Calendar year. Baseline is current law. For a description of the provisions in the Tax Reform Act of 2014, see

<http://taxpolicycenter.org/UploadedPDF/413176-Camp-Plan-Description-and-Analysis.pdf>

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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded 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 expanded cash income.

Table T14-0067
Chairman Dave Camp's Tax Reform Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.2	3.0	-150	-38.1	0.0	0.1	-2.1	3.4
10-20	0.8	6.9	-152	-20.4	-0.1	0.3	-0.8	3.1
20-30	0.6	8.1	-182	-11.4	-0.1	0.7	-0.6	4.6
30-40	0.4	4.8	-149	-5.1	0.0	0.9	-0.3	6.5
40-50	0.6	8.1	-305	-5.8	-0.1	1.4	-0.6	8.8
50-75	0.5	20.0	-354	-3.4	-0.1	6.0	-0.5	13.2
75-100	0.3	9.2	-245	-1.4	0.0	6.5	-0.2	15.5
100-200	0.1	7.6	-102	-0.3	0.2	24.0	-0.1	17.7
200-500	-0.7	-53.1	1,771	2.4	0.8	24.2	0.5	22.3
500-1,000	-0.6	-11.8	3,705	1.7	0.2	7.6	0.5	27.6
More than 1,000	1.7	94.2	-44,367	-3.4	-0.7	28.3	-1.1	32.7
All	0.3	100.0	-266	-1.0	0.0	100.0	-0.2	20.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,044	5.2	7,220	0.3	394	0.1	6,826	0.4	5.5
10-20	20,696	12.0	19,022	1.8	747	0.4	18,274	2.2	3.9
20-30	20,460	11.9	30,788	2.9	1,595	0.7	29,192	3.4	5.2
30-40	14,733	8.5	43,226	2.9	2,950	1.0	40,276	3.4	6.8
40-50	12,185	7.1	55,778	3.1	5,224	1.4	50,554	3.5	9.4
50-75	25,943	15.0	77,007	9.1	10,499	6.1	66,508	9.9	13.6
75-100	17,145	9.9	107,923	8.4	17,004	6.6	90,920	8.9	15.8
100-200	34,474	20.0	172,153	27.1	30,644	23.8	141,508	27.9	17.8
200-500	13,748	8.0	346,709	21.7	75,529	23.4	271,180	21.3	21.8
500-1,000	1,461	0.9	829,446	5.5	224,798	7.4	604,648	5.1	27.1
More than 1,000	974	0.6	3,904,574	17.3	1,319,571	28.9	2,585,002	14.4	33.8
All	172,542	100.0	127,159	100.0	25,734	100.0	101,425	100.0	20.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 0

(1) Calendar year. Baseline is current law. For a description of the provisions in the Tax Reform Act of 2014, 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded 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 expanded cash income.

Table T14-0067
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	7.3	-108	-18.7	-0.1	0.4	-1.5	6.5
10-20	0.7	16.3	-120	-8.8	-0.2	2.0	-0.6	6.6
20-30	0.6	18.7	-163	-6.4	-0.2	3.2	-0.5	7.9
30-40	0.6	15.3	-221	-5.5	-0.1	3.1	-0.5	8.8
40-50	1.1	29.8	-536	-8.4	-0.3	3.8	-1.0	10.6
50-75	0.9	65.3	-597	-4.7	-0.6	15.5	-0.8	15.8
75-100	-0.2	-11.6	202	1.0	0.3	13.6	0.2	19.0
100-200	-1.1	-82.9	1,439	4.3	1.2	23.7	0.9	21.8
200-500	-0.3	-11.5	887	1.1	0.3	12.9	0.3	24.8
500-1,000	0.3	2.5	-1,691	-0.7	0.0	4.3	-0.2	30.0
More than 1,000	1.8	49.2	-45,694	-3.2	-0.4	17.4	-1.2	35.3
All	0.3	100.0	-145	-1.2	0.0	100.0	-0.2	18.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	7,214	9.8	7,176	1.0	578	0.5	6,598	1.2	8.1
10-20	14,528	19.7	18,982	5.6	1,364	2.1	17,618	6.4	7.2
20-30	12,246	16.6	30,614	7.6	2,572	3.4	28,041	8.5	8.4
30-40	7,451	10.1	43,174	6.5	4,017	3.2	39,157	7.2	9.3
40-50	5,955	8.1	55,643	6.7	6,410	4.1	49,234	7.3	11.5
50-75	11,726	15.9	76,647	18.1	12,692	16.0	63,956	18.6	16.6
75-100	6,143	8.3	107,057	13.3	20,166	13.3	86,890	13.2	18.8
100-200	6,173	8.4	161,668	20.1	33,821	22.5	127,848	19.6	20.9
200-500	1,388	1.9	342,510	9.6	84,093	12.6	258,417	8.9	24.6
500-1,000	158	0.2	826,054	2.6	249,229	4.3	576,825	2.3	30.2
More than 1,000	115	0.2	3,920,613	9.1	1,428,847	17.8	2,491,766	7.1	36.4
All	73,898	100.0	67,132	100.0	12,566	100.0	54,566	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

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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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(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 expanded cash income.

Table T14-0067
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Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.6	0.2	-102	-122.2	0.0	0.0	-1.6	-0.3
10-20	0.8	0.7	-163	-83.8	0.0	0.0	-0.8	0.2
20-30	0.6	1.4	-183	-19.9	0.0	0.1	-0.6	2.4
30-40	0.4	1.4	-165	-7.7	0.0	0.2	-0.4	4.6
40-50	0.3	1.2	-147	-3.7	0.0	0.4	-0.3	6.9
50-75	0.6	9.1	-400	-5.1	-0.1	2.0	-0.5	9.7
75-100	1.2	24.5	-1,146	-8.0	-0.3	3.3	-1.1	12.1
100-200	0.5	46.3	-671	-2.3	-0.3	23.6	-0.4	16.5
200-500	-0.7	-65.2	2,016	2.7	1.1	29.0	0.6	22.0
500-1,000	-0.7	-15.1	4,451	2.0	0.3	9.0	0.5	27.2
More than 1,000	1.7	92.9	-42,168	-3.3	-0.7	32.3	-1.1	32.4
All	0.3	100.0	-545	-1.2	0.0	100.0	-0.3	21.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	659	1.0	6,514	0.0	83	0.0	6,431	0.0	1.3
10-20	1,536	2.3	19,449	0.2	194	0.0	19,255	0.3	1.0
20-30	2,940	4.3	31,311	0.6	920	0.1	30,390	0.8	2.9
30-40	3,133	4.6	43,465	0.9	2,148	0.2	41,316	1.1	4.9
40-50	3,151	4.6	56,220	1.2	4,006	0.4	52,213	1.4	7.1
50-75	8,429	12.3	77,724	4.4	7,916	2.1	69,807	5.1	10.2
75-100	7,971	11.7	108,770	5.8	14,322	3.6	94,448	6.5	13.2
100-200	25,696	37.6	175,982	30.4	29,750	23.9	146,232	32.3	16.9
200-500	12,035	17.6	347,229	28.1	74,205	27.9	273,024	28.2	21.4
500-1,000	1,263	1.9	829,860	7.1	221,620	8.7	608,241	6.6	26.7
More than 1,000	820	1.2	3,852,355	21.3	1,289,185	33.0	2,563,170	18.1	33.5
All	68,289	100.0	217,501	100.0	46,927	100.0	170,574	100.0	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

(1) Calendar year. Baseline is current law. For a description of the provisions in the Tax Reform Act of 2014, 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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Table T14-0067
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Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	5.5	-4.6	-483	67.0	-0.2	-0.6	-6.0	-15.0
10-20	1.3	-10.5	-263	22.0	-0.4	-2.9	-1.4	-7.7
20-30	0.7	-9.9	-222	33.2	-0.4	-2.0	-0.7	-2.9
30-40	-0.1	0.8	22	1.7	-0.1	2.2	0.1	3.0
40-50	-0.1	1.3	53	1.5	-0.2	4.4	0.1	6.4
50-75	-0.6	17.9	394	4.2	-0.2	22.2	0.5	12.7
75-100	-2.0	41.3	1,799	10.7	1.1	21.4	1.7	17.4
100-200	-2.7	66.8	3,436	11.3	1.8	32.9	2.2	21.2
200-500	-0.9	5.3	2,394	2.9	-0.2	9.2	0.7	24.7
500-1,000	-1.7	2.4	10,172	4.6	0.0	2.8	1.3	28.5
More than 1,000	2.0	-8.4	-51,437	-3.9	-1.0	10.3	-1.3	32.3
All	-0.7	100.0	409	5.3	0.0	100.0	0.6	12.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,049	3.9	8,025	0.5	-721	-0.4	8,747	0.6	-9.0
10-20	4,354	16.3	19,028	4.8	-1,200	-2.5	20,229	5.8	-6.3
20-30	4,876	18.2	30,882	8.8	-668	-1.6	31,550	10.2	-2.2
30-40	3,775	14.1	43,104	9.5	1,260	2.3	41,844	10.5	2.9
40-50	2,687	10.0	55,525	8.7	3,518	4.6	52,007	9.3	6.3
50-75	4,966	18.6	76,568	22.2	9,341	22.4	67,227	22.1	12.2
75-100	2,515	9.4	107,149	15.7	16,814	20.4	90,335	15.1	15.7
100-200	2,130	8.0	158,986	19.7	30,295	31.1	128,691	18.2	19.1
200-500	240	0.9	338,374	4.7	81,319	9.4	257,055	4.1	24.0
500-1,000	26	0.1	817,032	1.3	222,821	2.8	594,211	1.0	27.3
More than 1,000	18	0.1	3,890,723	4.1	1,307,239	11.3	2,583,484	3.1	33.6
All	26,775	100.0	64,080	100.0	7,743	100.0	56,337	100.0	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

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Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	2.8	23.5	-250	24.5	0.0	-0.1	-3.2	-16.3
10-20	-0.6	-40.3	119	-6.5	0.0	-0.5	0.6	-9.1
20-30	-0.1	-13.1	31	-2.5	0.0	-0.4	0.1	-4.0
30-40	-0.2	-33.5	101	20.5	0.0	0.2	0.2	1.4
40-50	0.0	1.7	-6	-0.2	0.0	0.6	0.0	5.4
50-75	0.2	65.7	-119	-1.5	-0.1	3.6	-0.2	10.5
75-100	0.2	74.3	-187	-1.3	-0.1	4.7	-0.2	13.5
100-200	0.0	59.1	-57	-0.2	0.0	24.3	0.0	16.6
200-500	-0.8	-1,114.3	2,315	3.1	0.9	29.4	0.7	21.9
500-1,000	-1.0	-275.7	5,782	2.6	0.2	8.6	0.7	27.3
More than 1,000	1.7	1,279.1	-43,431	-3.4	-1.0	29.5	-1.1	32.8
All	0.0	100.0	-25	-0.1	0.0	100.0	0.0	19.6

Baseline Distribution of Income and Federal Taxes
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Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,301	2.3	7,817	0.1	-1,021	-0.1	8,837	0.2	-13.1
10-20	4,676	8.4	19,091	1.0	-1,851	-0.5	20,942	1.4	-9.7
20-30	5,797	10.4	30,843	2.0	-1,262	-0.4	32,105	2.6	-4.1
30-40	4,606	8.3	43,192	2.3	492	0.1	42,700	2.8	1.1
40-50	3,694	6.6	55,792	2.3	3,012	0.6	52,780	2.8	5.4
50-75	7,624	13.7	76,774	6.7	8,183	3.6	68,591	7.4	10.7
75-100	5,504	9.9	108,192	6.8	14,779	4.7	93,413	7.3	13.7
100-200	14,466	25.9	174,353	28.7	29,022	24.3	145,330	29.8	16.7
200-500	6,664	11.9	347,908	26.4	73,807	28.5	274,102	25.9	21.2
500-1,000	660	1.2	826,071	6.2	219,804	8.4	606,267	5.7	26.6
More than 1,000	408	0.7	3,808,048	17.7	1,292,366	30.5	2,515,681	14.5	33.9
All	55,806	100.0	157,555	100.0	30,938	100.0	126,617	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

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. For a description of the provisions in the Tax Reform Act of 2014, see

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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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded 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 expanded cash income.

Table T14-0067
Chairman Dave Camp's Tax Reform Act of 2014
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2023 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	1.3	0.8	-95	-107.7	0.0	0.0	-1.3	-0.1
10-20	0.4	3.3	-83	-57.8	-0.1	0.0	-0.4	0.3
20-30	0.4	5.0	-118	-23.4	-0.1	0.2	-0.4	1.3
30-40	0.2	3.2	-90	-5.2	0.0	0.8	-0.2	3.7
40-50	0.6	10.5	-321	-9.0	-0.1	1.6	-0.6	5.9
50-75	0.4	13.9	-247	-3.2	-0.1	6.1	-0.3	9.6
75-100	0.3	10.0	-274	-1.9	0.0	7.4	-0.3	12.8
100-200	0.1	6.0	-103	-0.4	0.3	23.1	-0.1	15.9
200-500	-0.2	-8.0	429	0.6	0.4	20.2	0.1	21.3
500-1,000	0.1	1.5	-634	-0.3	0.1	7.7	-0.1	27.2
More than 1,000	1.2	53.3	-28,968	-2.3	-0.3	32.8	-0.8	32.5
All	0.3	100.0	-299	-1.4	0.0	100.0	-0.3	17.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2023 ¹

Expanded Cash Income Level (thousands of 2013 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,122	2.6	7,259	0.2	89	0.0	7,171	0.2	1.2
10-20	5,192	11.8	19,552	2.0	144	0.1	19,408	2.4	0.7
20-30	5,584	12.7	30,742	3.4	507	0.3	30,236	4.0	1.7
30-40	4,618	10.5	43,562	3.9	1,716	0.9	41,846	4.6	3.9
40-50	4,278	9.7	55,638	4.6	3,583	1.7	52,054	5.3	6.4
50-75	7,413	16.9	76,784	11.1	7,612	6.2	69,172	12.2	9.9
75-100	4,799	10.9	108,189	10.1	14,101	7.4	94,088	10.7	13.0
100-200	7,684	17.5	169,762	25.4	27,123	22.9	142,639	26.0	16.0
200-500	2,456	5.6	346,496	16.6	73,322	19.7	273,174	15.9	21.2
500-1,000	307	0.7	830,051	5.0	226,575	7.6	603,477	4.4	27.3
More than 1,000	242	0.6	3,756,495	17.7	1,249,888	33.1	2,506,608	14.4	33.3
All	43,929	100.0	116,731	100.0	20,763	100.0	95,968	100.0	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-3).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

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