

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

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Summary Table

Expanded Cash Income Level (thousands of 2013 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	19.4	-440	0.0	0	1.5	0.4	-86	-1.5	3.8
10-20	41.6	-575	*	**	1.6	1.9	-239	-1.6	1.7
20-30	67.9	-815	0.1	205	2.4	3.7	-553	-2.2	4.1
30-40	83.2	-910	0.1	254	2.4	4.2	-757	-2.2	7.3
40-50	88.8	-1,067	0.1	139	2.3	4.4	-916	-2.0	9.7
50-75	95.9	-1,466	*	**	2.7	11.7	-1,387	-2.3	12.6
75-100	98.4	-2,124	*	**	2.8	10.4	-2,021	-2.3	14.9
100-200	99.6	-4,089	0.1	1,019	3.7	34.4	-4,007	-2.9	17.5
200-500	99.2	-9,265	0.7	3,269	4.2	23.7	-8,787	-3.1	21.5
500-1,000	93.2	-15,276	6.8	4,228	2.7	4.0	-12,884	-1.9	27.0
More than 1,000	67.8	-42,800	32.2	68,703	0.3	0.8	-5,496	-0.2	33.5
All	77.1	-2,503	0.2	31,597	2.9	100.0	-1,815	-2.3	17.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 22.5

Proposal: 3.9

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table

Expanded Cash Income Level (thousands of 2013 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	19.4	0.0	1.5	0.4	-86	-27.6	0.0	0.1	-1.5	3.8
10-20	41.6	*	1.6	1.9	-239	-47.7	-0.2	0.3	-1.6	1.7
20-30	67.9	0.1	2.4	3.7	-553	-35.0	-0.3	0.9	-2.2	4.1
30-40	83.2	0.1	2.4	4.2	-757	-22.9	-0.3	1.9	-2.2	7.3
40-50	88.8	0.1	2.3	4.4	-916	-17.5	-0.2	2.7	-2.0	9.7
50-75	95.9	*	2.7	11.7	-1,387	-15.2	-0.4	8.6	-2.3	12.6
75-100	98.4	*	2.8	10.4	-2,021	-13.6	-0.2	8.7	-2.3	14.9
100-200	99.6	0.1	3.7	34.4	-4,007	-14.3	-0.9	26.9	-2.9	17.5
200-500	99.2	0.7	4.2	23.7	-8,787	-12.7	-0.3	21.4	-3.1	21.5
500-1,000	93.2	6.8	2.7	4.0	-12,884	-6.7	0.4	7.4	-1.9	27.0
More than 1,000	67.8	32.2	0.3	0.8	-5,496	-0.5	2.3	21.0	-0.2	33.5
All	77.1	0.2	2.9	100.0	-1,815	-11.6	0.0	100.0	-2.3	17.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 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	12,470	7.7	5,911	0.6	311	0.2	5,600	0.7	5.3
10-20	23,469	14.5	15,084	2.8	502	0.5	14,582	3.4	3.3
20-30	19,522	12.1	24,797	3.8	1,580	1.2	23,217	4.5	6.4
30-40	16,277	10.1	34,853	4.5	3,309	2.1	31,544	5.1	9.5
40-50	14,077	8.7	44,878	5.0	5,247	2.9	39,632	5.5	11.7
50-75	24,725	15.3	61,368	12.0	9,147	8.9	52,222	12.8	14.9
75-100	15,173	9.4	86,592	10.4	14,911	8.9	71,680	10.8	17.2
100-200	25,201	15.6	137,179	27.4	27,973	27.8	109,206	27.2	20.4
200-500	7,935	4.9	280,347	17.6	69,118	21.6	211,229	16.6	24.7
500-1,000	912	0.6	668,689	4.8	193,705	7.0	474,984	4.3	29.0
More than 1,000	450	0.3	3,115,828	11.1	1,049,833	18.6	2,065,995	9.2	33.7
All	161,868	100.0	78,076	100.0	15,667	100.0	62,410	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 22.5

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2013 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	14.9	0.0	1.2	1.1	-63	-15.2	0.0	0.7	-1.1	6.0
10-20	34.4	0.1	0.9	3.8	-131	-16.2	-0.2	2.2	-0.9	4.5
20-30	63.5	0.1	1.4	6.3	-321	-13.6	-0.2	4.6	-1.3	8.3
30-40	86.8	0.1	1.6	7.0	-471	-10.6	0.0	6.7	-1.4	11.5
40-50	95.3	0.1	1.4	6.0	-542	-7.7	0.2	8.3	-1.2	14.6
50-75	97.7	*	2.1	16.9	-1,038	-8.9	0.3	19.7	-1.7	17.4
75-100	98.4	0.1	3.0	13.9	-1,990	-10.5	0.0	13.6	-2.3	19.8
100-200	99.3	0.0	3.9	22.0	-3,834	-11.8	-0.3	18.9	-2.9	21.9
200-500	98.1	1.5	6.5	16.9	-12,872	-15.8	-0.7	10.3	-4.6	24.7
500-1,000	87.4	12.5	4.9	3.4	-22,000	-10.4	0.0	3.4	-3.3	28.7
More than 1,000	59.0	41.0	1.2	2.1	-24,681	-2.1	0.9	11.3	-0.8	36.6
All	63.8	0.1	2.4	100.0	-813	-10.3	0.0	100.0	-2.0	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013¹

Expanded Cash Income Level (thousands of 2013 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	10,281	13.8	5,873	2.0	414	0.7	5,459	2.2	7.1
10-20	17,368	23.3	14,970	8.4	811	2.4	14,159	9.8	5.4
20-30	11,902	16.0	24,660	9.5	2,367	4.8	22,292	10.6	9.6
30-40	8,965	12.0	34,765	10.1	4,451	6.8	30,314	10.9	12.8
40-50	6,709	9.0	44,723	9.7	7,078	8.1	37,646	10.1	15.8
50-75	9,848	13.2	60,926	19.4	11,622	19.4	49,304	19.4	19.1
75-100	4,240	5.7	85,727	11.7	18,949	13.6	66,777	11.3	22.1
100-200	3,477	4.7	131,579	14.8	32,634	19.2	98,944	13.7	24.8
200-500	797	1.1	278,683	7.2	81,584	11.0	197,099	6.3	29.3
500-1,000	94	0.1	661,667	2.0	212,036	3.4	449,632	1.7	32.1
More than 1,000	51	0.1	3,169,731	5.3	1,184,832	10.3	1,984,898	4.1	37.4
All	74,543	100.0	41,517	100.0	7,916	100.0	33,601	100.0	19.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2013 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	18.0	0.0	1.5	0.0	-74	-60.1	0.0	0.0	-1.4	0.9
10-20	39.6	0.0	2.4	0.4	-373	-117.7	-0.1	0.0	-2.4	-0.4
20-30	54.6	0.0	3.1	1.2	-735	-83.2	-0.1	0.0	-2.9	0.6
30-40	62.6	*	3.1	1.8	-1,034	-56.1	-0.2	0.2	-3.0	2.3
40-50	71.3	*	2.7	2.3	-1,129	-36.7	-0.2	0.5	-2.5	4.3
50-75	92.5	0.1	2.8	7.6	-1,537	-22.8	-0.5	3.2	-2.5	8.4
75-100	98.2	*	2.5	8.3	-1,848	-14.6	-0.3	6.1	-2.1	12.4
100-200	99.7	*	3.7	42.4	-4,088	-15.1	-1.4	29.9	-2.9	16.6
200-500	99.9	0.1	4.0	29.9	-8,459	-12.5	-0.4	26.2	-3.0	21.1
500-1,000	94.3	5.7	2.5	4.9	-11,955	-6.2	0.5	9.1	-1.8	26.8
More than 1,000	69.8	30.2	0.2	0.8	-4,158	-0.4	2.7	24.6	-0.1	33.2
All	88.0	0.3	3.0	100.0	-3,198	-11.1	0.0	100.0	-2.4	19.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013¹

Expanded Cash Income Level (thousands of 2013 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	943	1.6	5,246	0.1	123	0.0	5,122	0.1	2.4
10-20	2,091	3.4	15,641	0.4	317	0.0	15,324	0.5	2.0
20-30	3,175	5.2	25,008	1.0	884	0.2	24,124	1.2	3.5
30-40	3,362	5.5	35,062	1.4	1,842	0.4	33,220	1.7	5.3
40-50	4,018	6.6	45,168	2.2	3,075	0.7	42,093	2.6	6.8
50-75	9,698	15.9	62,232	7.3	6,745	3.7	55,487	8.3	10.8
75-100	8,790	14.4	87,316	9.3	12,673	6.4	74,643	10.2	14.5
100-200	20,246	33.2	138,821	34.2	27,089	31.3	111,732	35.0	19.5
200-500	6,903	11.3	280,617	23.6	67,602	26.6	213,016	22.7	24.1
500-1,000	791	1.3	669,297	6.4	191,453	8.6	477,843	5.9	28.6
More than 1,000	379	0.6	3,051,968	14.1	1,016,201	22.0	2,035,767	12.0	33.3
All	61,004	100.0	134,751	100.0	28,771	100.0	105,980	100.0	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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 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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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2013 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	61.7	0.0	4.3	1.1	-312	61.2	-0.5	-0.9	-4.6	-12.2
10-20	74.4	0.0	4.1	7.9	-661	76.1	-3.3	-5.8	-4.3	-10.0
20-30	88.7	*	4.3	13.9	-1,083	346.8	-4.8	-5.7	-4.3	-5.6
30-40	92.1	0.0	3.5	13.0	-1,180	-78.8	-2.9	1.1	-3.4	0.9
40-50	96.5	*	3.3	12.7	-1,360	-37.2	-1.4	6.9	-3.0	5.1
50-75	99.1	0.0	3.0	21.6	-1,540	-18.5	2.1	30.2	-2.5	11.2
75-100	99.5	0.0	3.5	13.4	-2,421	-16.0	2.2	22.3	-2.8	14.9
100-200	99.6	0.0	3.1	11.8	-3,125	-11.5	4.2	29.0	-2.5	18.9
200-500	97.7	2.3	3.0	3.4	-6,084	-8.9	1.9	11.0	-2.2	22.7
500-1,000	87.4	12.6	2.2	0.5	-10,708	-5.5	0.6	3.0	-1.6	27.4
More than 1,000	59.8	40.2	-0.1	-0.1	2,756	0.3	2.2	8.9	0.1	32.8
All	89.9	0.1	3.3	100.0	-1,368	-24.2	0.0	100.0	-2.9	9.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 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	1,126	4.8	6,772	0.7	-511	-0.4	7,283	0.9	-7.5
10-20	3,805	16.3	15,267	5.3	-869	-2.5	16,136	6.4	-5.7
20-30	4,112	17.6	25,011	9.4	-312	-1.0	25,324	10.9	-1.3
30-40	3,531	15.1	34,852	11.3	1,497	4.0	33,354	12.3	4.3
40-50	2,996	12.8	44,813	12.3	3,654	8.3	41,158	12.9	8.2
50-75	4,478	19.1	60,578	24.9	8,303	28.1	52,274	24.4	13.7
75-100	1,763	7.5	85,280	13.8	15,098	20.1	70,182	12.9	17.7
100-200	1,206	5.2	127,454	14.1	27,191	24.8	100,263	12.6	21.3
200-500	178	0.8	273,885	4.5	68,210	9.2	205,675	3.8	24.9
500-1,000	16	0.1	674,089	1.0	195,177	2.4	478,913	0.8	29.0
More than 1,000	9	0.0	2,958,666	2.5	968,723	6.7	1,989,944	1.9	32.7
All	23,390	100.0	46,669	100.0	5,653	100.0	41,016	100.0	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* 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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2013 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	56.7	0.0	4.1	0.3	-294	40.8	-0.1	-0.2	-4.6	-15.8
10-20	77.0	0.0	4.6	2.3	-764	60.1	-0.5	-1.1	-5.0	-13.2
20-30	88.5	0.0	5.1	4.4	-1,310	186.9	-0.8	-1.2	-5.3	-8.1
30-40	91.8	0.0	4.7	4.7	-1,595	-151.9	-0.7	-0.3	-4.6	-1.6
40-50	95.9	*	4.4	4.9	-1,832	-57.6	-0.6	0.6	-4.1	3.0
50-75	99.0	0.0	4.0	11.0	-2,138	-28.3	-0.9	4.9	-3.5	8.8
75-100	99.7	0.0	3.5	9.6	-2,552	-18.9	-0.4	7.2	-2.9	12.6
100-200	99.9	*	4.2	37.2	-4,683	-17.3	-0.9	31.1	-3.4	16.1
200-500	99.6	0.4	3.9	21.9	-8,432	-12.6	0.7	26.5	-3.0	20.8
500-1,000	94.8	5.2	2.3	3.3	-11,186	-5.9	0.9	9.1	-1.7	26.7
More than 1,000	71.7	28.3	0.0	0.1	-654	-0.1	3.4	23.1	0.0	33.3
All	93.8	0.2	3.6	100.0	-3,021	-14.9	0.0	100.0	-2.9	16.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 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	1,536	3.1	6,416	0.2	-722	-0.1	7,138	0.3	-11.3
10-20	4,588	9.2	15,367	1.4	-1,271	-0.6	16,638	1.8	-8.3
20-30	5,027	10.0	24,956	2.4	-701	-0.4	25,657	3.1	-2.8
30-40	4,424	8.8	34,886	3.0	1,051	0.5	33,836	3.6	3.0
40-50	4,062	8.1	44,906	3.5	3,181	1.3	41,724	4.1	7.1
50-75	7,791	15.5	61,588	9.3	7,570	5.8	54,018	10.1	12.3
75-100	5,692	11.4	87,031	9.6	13,473	7.6	73,558	10.0	15.5
100-200	12,018	24.0	138,635	32.1	27,024	32.0	111,611	32.2	19.5
200-500	3,934	7.9	281,033	21.3	66,775	25.9	214,258	20.2	23.8
500-1,000	441	0.9	668,020	5.7	189,216	8.2	478,804	5.1	28.3
More than 1,000	206	0.4	2,920,647	11.6	972,349	19.7	1,948,297	9.6	33.3
All	50,143	100.0	103,467	100.0	20,269	100.0	83,198	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* 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 the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.

Table T14-0073
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2013 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	3.1	0.0	0.5	0.1	-32	-41.8	0.0	0.0	-0.5	0.7
10-20	4.8	0.0	0.2	0.4	-33	-31.4	0.0	0.2	-0.2	0.5
20-30	17.1	0.0	0.4	0.8	-103	-18.7	0.0	0.6	-0.4	1.8
30-40	54.7	0.0	0.9	1.9	-307	-20.5	-0.1	1.3	-0.9	3.4
40-50	64.8	0.0	1.0	2.3	-427	-16.1	0.0	2.1	-1.0	5.0
50-75	87.2	0.0	2.6	13.0	-1,424	-23.0	-0.8	7.5	-2.3	7.8
75-100	95.4	0.0	3.1	13.2	-2,296	-19.0	-0.5	9.5	-2.7	11.3
100-200	98.4	0.1	4.1	31.2	-4,531	-18.2	-1.1	23.9	-3.4	15.2
200-500	99.0	0.7	6.4	27.2	-13,343	-18.0	-0.9	21.1	-4.7	21.5
500-1,000	90.0	9.9	4.6	5.4	-21,514	-10.4	0.4	7.9	-3.2	27.7
More than 1,000	60.0	39.9	1.3	3.8	-27,635	-2.5	3.2	25.7	-0.9	33.8
All	53.6	0.2	3.0	100.0	-1,696	-14.5	0.0	100.0	-2.5	14.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2013 ¹

Expanded Cash Income Level (thousands of 2013 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	1,743	4.9	6,263	0.5	77	0.0	6,186	0.5	1.2
10-20	7,231	20.2	15,340	4.5	105	0.2	15,234	5.4	0.7
20-30	4,788	13.4	24,642	4.8	548	0.6	24,094	5.7	2.2
30-40	3,794	10.6	34,817	5.4	1,501	1.4	33,316	6.2	4.3
40-50	3,323	9.3	44,850	6.1	2,647	2.1	42,203	6.9	5.9
50-75	5,561	15.5	61,368	13.9	6,204	8.3	55,163	15.1	10.1
75-100	3,485	9.7	86,557	12.3	12,063	10.1	74,494	12.8	13.9
100-200	4,176	11.7	134,385	22.9	24,973	25.0	109,412	22.5	18.6
200-500	1,239	3.5	282,347	14.3	74,167	22.0	208,180	12.7	26.3
500-1,000	152	0.4	671,351	4.2	207,124	7.5	464,227	3.5	30.9
More than 1,000	84	0.2	3,244,835	11.1	1,123,074	22.6	2,121,761	8.7	34.6
All	35,800	100.0	68,490	100.0	11,663	100.0	56,827	100.0	17.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* 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 the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 expanded cash income.