

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

**Table T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2013 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>	12.6	-624	0.0	0	1.4	-1.4	-78	-1.3	3.8
<b>10-20</b>	21.1	-852	0.4	41	1.2	-6.0	-179	-1.2	1.7
<b>20-30</b>	24.7	-939	1.5	58	1.0	-6.5	-231	-0.9	4.1
<b>30-40</b>	20.8	-928	2.5	125	0.6	-4.4	-190	-0.5	7.3
<b>40-50</b>	19.7	-846	3.3	100	0.4	-3.3	-163	-0.4	9.7
<b>50-75</b>	17.7	-794	4.4	186	0.3	-4.7	-133	-0.2	12.6
<b>75-100</b>	11.8	-935	5.2	288	0.1	-2.1	-97	-0.1	14.9
<b>100-200</b>	15.1	-1,150	4.4	981	0.1	-5.2	-143	-0.1	17.5
<b>200-500</b>	33.4	-853	25.8	3,006	-0.2	3.9	345	0.1	21.5
<b>500-1,000</b>	3.6	-514	96.1	12,772	-2.2	14.6	11,146	1.7	27.0
<b>More than 1,000</b>	0.1	-542	99.9	184,047	-7.9	115.0	178,430	5.7	33.5
<b>All</b>	18.8	-898	4.7	13,385	-0.7	100.0	431	0.6	17.7

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 3.9

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2013 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	12.6	0.0	1.4	-1.4	-78	-25.9	-0.1	0.1	-1.3	3.8
10-20	21.1	0.4	1.2	-6.0	-179	-40.6	-0.2	0.3	-1.2	1.7
20-30	24.7	1.5	1.0	-6.5	-231	-18.4	-0.2	0.9	-0.9	4.1
30-40	20.8	2.5	0.6	-4.4	-190	-6.9	-0.2	1.9	-0.5	7.3
40-50	19.7	3.3	0.4	-3.3	-163	-3.6	-0.2	2.7	-0.4	9.7
50-75	17.7	4.4	0.3	-4.7	-133	-1.7	-0.4	8.6	-0.2	12.6
75-100	11.8	5.2	0.1	-2.1	-97	-0.8	-0.4	8.7	-0.1	14.9
100-200	15.1	4.4	0.1	-5.2	-143	-0.6	-1.0	26.9	-0.1	17.5
200-500	33.4	25.8	-0.2	3.9	345	0.6	-0.6	21.4	0.1	21.5
500-1,000	3.6	96.1	-2.2	14.6	11,146	6.6	0.2	7.4	1.7	27.0
More than 1,000	0.1	99.9	-7.9	115.0	178,430	20.6	3.0	21.0	5.7	33.5
All	18.8	4.7	-0.7	100.0	431	3.2	0.0	100.0	0.6	17.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	12,470	7.7	5,911	0.6	303	0.2	5,608	0.7	5.1
10-20	23,469	14.5	15,084	2.8	443	0.5	14,642	3.3	2.9
20-30	19,522	12.1	24,797	3.8	1,257	1.1	23,539	4.4	5.1
30-40	16,277	10.1	34,853	4.5	2,742	2.1	32,111	5.0	7.9
40-50	14,077	8.7	44,878	5.0	4,493	2.9	40,385	5.4	10.0
50-75	24,725	15.3	61,368	12.0	7,893	9.0	53,476	12.6	12.9
75-100	15,173	9.4	86,592	10.4	12,988	9.1	73,604	10.7	15.0
100-200	25,201	15.6	137,179	27.4	24,110	28.0	113,069	27.2	17.6
200-500	7,935	4.9	280,347	17.6	59,986	21.9	220,361	16.7	21.4
500-1,000	912	0.6	668,689	4.8	169,676	7.1	499,014	4.4	25.4
More than 1,000	450	0.3	3,115,828	11.1	865,907	17.9	2,249,920	9.7	27.8
All	161,868	100.0	78,076	100.0	13,420	100.0	64,656	100.0	17.2

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 3.9

\* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2013 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	8.0	0.0	1.0	-3.4	-56	-13.8	-0.1	0.7	-1.0	6.0
10-20	10.1	0.5	0.6	-8.0	-79	-10.5	-0.3	2.2	-0.5	4.5
20-30	9.8	2.1	0.3	-5.3	-76	-3.6	-0.3	4.6	-0.3	8.3
30-40	8.5	3.4	0.2	-3.1	-60	-1.5	-0.3	6.7	-0.2	11.5
40-50	6.8	4.3	0.1	-1.9	-48	-0.7	-0.3	8.3	-0.1	14.6
50-75	5.3	5.0	0.1	-1.6	-28	-0.3	-0.7	19.7	-0.1	17.4
75-100	3.2	4.1	0.0	-0.7	-26	-0.2	-0.5	13.6	0.0	19.8
100-200	2.9	4.1	-0.1	2.0	99	0.4	-0.6	18.9	0.1	21.9
200-500	17.4	52.9	-2.0	19.7	4,242	6.6	0.3	10.3	1.5	24.7
500-1,000	0.7	99.0	-4.9	13.4	24,279	14.7	0.3	3.4	3.7	28.7
More than 1,000	0.2	99.7	-12.7	87.6	292,161	33.7	2.6	11.3	9.2	36.6
All	7.9	3.1	-0.7	100.0	230	3.4	0.0	100.0	0.6	17.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	10,281	13.8	5,873	2.0	408	0.8	5,465	2.2	6.9
10-20	17,368	23.3	14,970	8.4	759	2.6	14,211	9.6	5.1
20-30	11,902	16.0	24,660	9.5	2,122	4.9	22,538	10.4	8.6
30-40	8,965	12.0	34,765	10.1	4,039	7.1	30,725	10.7	11.6
40-50	6,709	9.0	44,723	9.7	6,583	8.6	38,140	9.9	14.7
50-75	9,848	13.2	60,926	19.4	10,612	20.4	50,314	19.2	17.4
75-100	4,240	5.7	85,727	11.7	16,986	14.1	68,740	11.3	19.8
100-200	3,477	4.7	131,579	14.8	28,701	19.5	102,878	13.9	21.8
200-500	797	1.1	278,683	7.2	64,469	10.0	214,214	6.6	23.1
500-1,000	94	0.1	661,667	2.0	165,757	3.1	495,910	1.8	25.1
More than 1,000	51	0.1	3,169,731	5.3	867,990	8.7	2,301,741	4.6	27.4
All	74,543	100.0	41,517	100.0	6,873	100.0	34,644	100.0	16.6

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

\* Less than 0.05

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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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2013 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	9.5	0.0	1.2	-0.1	-61	-55.4	0.0	0.0	-1.2	0.9
10-20	27.1	0.0	1.9	-1.1	-285	-124.6	0.0	0.0	-1.8	-0.4
20-30	34.1	0.7	1.4	-1.9	-333	-69.1	-0.1	0.0	-1.3	0.6
30-40	35.7	1.4	1.0	-2.0	-332	-29.1	-0.1	0.2	-1.0	2.3
40-50	33.5	1.5	0.6	-1.9	-273	-12.3	-0.1	0.5	-0.6	4.3
50-75	28.7	3.1	0.4	-3.8	-223	-4.1	-0.3	3.2	-0.4	8.4
75-100	12.6	5.6	0.1	-1.5	-94	-0.9	-0.3	6.1	-0.1	12.4
100-200	16.0	4.3	0.2	-6.5	-181	-0.8	-1.4	29.9	-0.1	16.6
200-500	35.1	21.8	0.1	-1.5	-125	-0.2	-1.0	26.2	0.0	21.1
500-1,000	4.0	95.6	-1.9	13.1	9,401	5.5	0.2	9.1	1.4	26.8
More than 1,000	0.1	99.9	-7.3	107.2	159,930	18.8	3.1	24.6	5.2	33.2
All	22.9	7.3	-0.8	100.0	928	3.8	0.0	100.0	0.7	19.0

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	943	1.6	5,246	0.1	110	0.0	5,135	0.1	2.1
10-20	2,091	3.4	15,641	0.4	228	0.0	15,412	0.5	1.5
20-30	3,175	5.2	25,008	1.0	482	0.1	24,526	1.2	1.9
30-40	3,362	5.5	35,062	1.4	1,140	0.3	33,922	1.7	3.3
40-50	4,018	6.6	45,168	2.2	2,219	0.6	42,949	2.6	4.9
50-75	9,698	15.9	62,232	7.3	5,431	3.5	56,801	8.2	8.7
75-100	8,790	14.4	87,316	9.3	10,919	6.4	76,397	10.0	12.5
100-200	20,246	33.2	138,821	34.2	23,182	31.2	115,639	34.9	16.7
200-500	6,903	11.3	280,617	23.6	59,267	27.2	221,351	22.8	21.1
500-1,000	791	1.3	669,297	6.4	170,098	9.0	499,199	5.9	25.4
More than 1,000	379	0.6	3,051,968	14.1	852,112	21.5	2,199,856	12.4	27.9
All	61,004	100.0	134,751	100.0	24,644	100.0	110,107	100.0	18.3

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2013 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	57.4	0.0	4.2	4.8	-302	58.1	-0.4	-0.9	-4.5	-12.2
10-20	69.0	0.0	3.6	31.5	-587	62.2	-2.5	-5.8	-3.8	-10.0
20-30	62.0	0.5	2.4	35.8	-617	79.2	-2.7	-5.7	-2.5	-5.6
30-40	39.8	1.3	1.2	20.1	-403	-56.0	-1.3	1.1	-1.2	0.9
40-50	31.9	2.9	0.7	12.4	-293	-11.3	-0.4	6.9	-0.7	5.1
50-75	19.4	5.6	0.3	11.0	-175	-2.5	1.3	30.2	-0.3	11.2
75-100	15.5	5.1	0.3	6.2	-248	-1.9	1.1	22.3	-0.3	14.9
100-200	19.6	6.4	0.1	2.4	-142	-0.6	1.8	29.0	-0.1	18.9
200-500	47.2	39.5	-0.2	-1.2	489	0.8	0.8	11.0	0.2	22.7
500-1,000	0.3	99.6	-2.9	-3.3	14,417	8.5	0.4	3.0	2.1	27.4
More than 1,000	0.2	99.8	-7.7	-21.3	164,843	20.4	2.0	8.9	5.6	32.8
All	41.6	2.9	0.7	100.0	-303	-6.6	0.0	100.0	-0.7	9.2

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	1,126	4.8	6,772	0.7	-521	-0.6	7,293	0.8	-7.7
10-20	3,805	16.3	15,267	5.3	-943	-3.3	16,211	6.3	-6.2
20-30	4,112	17.6	25,011	9.4	-779	-3.0	25,790	10.8	-3.1
30-40	3,531	15.1	34,852	11.3	720	2.4	34,131	12.3	2.1
40-50	2,996	12.8	44,813	12.3	2,588	7.2	42,225	12.9	5.8
50-75	4,478	19.1	60,578	24.9	6,938	29.0	53,640	24.4	11.5
75-100	1,763	7.5	85,280	13.8	12,925	21.2	72,355	13.0	15.2
100-200	1,206	5.2	127,454	14.1	24,208	27.2	103,246	12.7	19.0
200-500	178	0.8	273,885	4.5	61,636	10.2	212,249	3.8	22.5
500-1,000	16	0.1	674,089	1.0	170,052	2.6	504,037	0.8	25.2
More than 1,000	9	0.0	2,958,666	2.5	806,635	6.9	2,152,031	2.0	27.3
All	23,390	100.0	46,669	100.0	4,588	100.0	42,080	100.0	9.8

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

\* Less than 0.05

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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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2013 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	54.1	0.0	4.0	-2.9	-284	38.7	-0.1	-0.2	-4.4	-15.8
10-20	72.7	0.0	4.0	-20.6	-667	48.8	-0.3	-1.1	-4.3	-13.2
20-30	69.0	0.2	2.7	-24.3	-717	55.3	-0.4	-1.2	-2.9	-8.1
30-40	55.7	0.8	1.6	-17.0	-570	-2,294.8	-0.3	-0.3	-1.6	-1.6
40-50	51.5	2.4	1.1	-12.6	-461	-25.5	-0.2	0.6	-1.0	3.0
50-75	42.4	4.4	0.6	-18.2	-347	-6.0	-0.4	4.9	-0.6	8.8
75-100	22.2	6.1	0.3	-7.9	-206	-1.9	-0.3	7.2	-0.2	12.6
100-200	24.2	4.9	0.2	-22.8	-281	-1.2	-0.9	31.1	-0.2	16.1
200-500	45.1	21.3	0.1	-6.7	-253	-0.4	-0.6	26.5	-0.1	20.8
500-1,000	3.9	95.9	-1.9	27.5	9,232	5.5	0.3	9.1	1.4	26.7
More than 1,000	0.1	99.9	-7.1	207.1	149,312	18.2	3.2	23.1	5.1	33.3
All	43.2	5.8	-0.3	100.0	296	1.8	0.0	100.0	0.3	16.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	1,536	3.1	6,416	0.2	-732	-0.1	7,148	0.3	-11.4
10-20	4,588	9.2	15,367	1.4	-1,368	-0.7	16,734	1.8	-8.9
20-30	5,027	10.0	24,956	2.4	-1,295	-0.8	26,251	3.0	-5.2
30-40	4,424	8.8	34,886	3.0	25	0.0	34,861	3.6	0.1
40-50	4,062	8.1	44,906	3.5	1,811	0.9	43,095	4.0	4.0
50-75	7,791	15.5	61,588	9.3	5,779	5.3	55,810	10.0	9.4
75-100	5,692	11.4	87,031	9.6	11,127	7.5	75,904	10.0	12.8
100-200	12,018	24.0	138,635	32.1	22,622	32.0	116,013	32.1	16.3
200-500	3,934	7.9	281,033	21.3	58,596	27.1	222,437	20.2	20.9
500-1,000	441	0.9	668,020	5.7	168,797	8.8	499,223	5.1	25.3
More than 1,000	206	0.4	2,920,647	11.6	822,382	19.9	2,098,264	10.0	28.2
All	50,143	100.0	103,467	100.0	16,952	100.0	86,515	100.0	16.4

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0075**  
**Current Law**  
**Baseline: Current Policy as of 2008**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2013 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	2.7	0.0	0.4	-0.2	-24	-35.1	0.0	0.0	-0.4	0.7
10-20	3.3	0.0	0.2	-0.8	-29	-28.6	-0.1	0.2	-0.2	0.5
20-30	4.1	0.0	0.1	-0.6	-34	-7.2	-0.1	0.6	-0.1	1.8
30-40	4.2	0.0	0.1	-0.4	-25	-2.1	-0.1	1.3	-0.1	3.4
40-50	4.7	0.0	0.1	-0.4	-28	-1.2	-0.2	2.1	-0.1	5.0
50-75	6.6	0.0	0.1	-1.0	-47	-1.0	-0.7	7.5	-0.1	7.8
75-100	4.5	0.0	0.0	-0.4	-32	-0.3	-0.8	9.5	0.0	11.3
100-200	6.5	0.1	0.0	0.1	5	0.0	-1.9	23.9	0.0	15.2
200-500	20.6	27.1	-1.1	11.5	2,386	4.1	-0.8	21.1	0.9	21.5
500-1,000	3.5	95.6	-3.6	10.8	18,277	10.9	0.2	7.9	2.7	27.7
More than 1,000	0.2	99.8	-10.3	80.5	247,101	29.1	4.3	25.7	7.6	33.8
All	5.2	1.6	-1.2	100.0	719	7.8	0.0	100.0	1.1	14.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2013 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 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	1,743	4.9	6,263	0.5	69	0.0	6,194	0.5	1.1
10-20	7,231	20.2	15,340	4.5	101	0.2	15,239	5.2	0.7
20-30	4,788	13.4	24,642	4.8	480	0.7	24,162	5.5	2.0
30-40	3,794	10.6	34,817	5.4	1,218	1.4	33,598	6.0	3.5
40-50	3,323	9.3	44,850	6.1	2,248	2.3	42,602	6.7	5.0
50-75	5,561	15.5	61,368	13.9	4,827	8.1	56,540	14.8	7.9
75-100	3,485	9.7	86,557	12.3	9,798	10.3	76,758	12.6	11.3
100-200	4,176	11.7	134,385	22.9	20,436	25.8	113,949	22.4	15.2
200-500	1,239	3.5	282,347	14.3	58,439	21.9	223,908	13.1	20.7
500-1,000	152	0.4	671,351	4.2	167,333	7.7	504,018	3.6	24.9
More than 1,000	84	0.2	3,244,835	11.1	848,339	21.5	2,396,496	9.5	26.1
All	35,800	100.0	68,490	100.0	9,249	100.0	59,241	100.0	13.5

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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.