

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

Table T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
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	2.3	-239	-1.6	1.7
20-30	67.9	-814	0.1	205	2.4	4.4	-552	-2.2	4.1
30-40	83.2	-895	0.1	254	2.4	5.0	-745	-2.1	7.3
40-50	88.8	-1,025	0.1	139	2.2	5.1	-879	-2.0	9.7
50-75	95.8	-1,341	0.1	82	2.4	12.8	-1,266	-2.1	12.6
75-100	98.0	-1,791	0.1	183	2.3	10.5	-1,686	-2.0	14.9
100-200	98.9	-3,218	0.2	459	2.8	32.2	-3,116	-2.3	17.5
200-500	97.0	-7,158	2.5	892	3.1	21.2	-6,539	-2.3	21.5
500-1,000	90.8	-15,157	9.1	3,632	2.6	4.6	-12,362	-1.9	27.0
More than 1,000	67.7	-42,826	32.3	68,557	0.3	1.0	-5,484	-0.2	33.5
All	76.8	-2,114	0.3	19,550	2.4	100.0	-1,509	-1.9	17.7

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

Number of AMT Taxpayers (millions). Baseline: 1.2

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, with one exception: the AMT Patch in this law comes from the 2013 tax law. 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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
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 (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	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	2.3	-239	-47.7	-0.2	0.3	-1.6	1.7
20-30	67.9	0.1	2.4	4.4	-552	-35.0	-0.4	0.9	-2.2	4.1
30-40	83.2	0.1	2.4	5.0	-745	-22.6	-0.3	1.9	-2.1	7.3
40-50	88.8	0.1	2.2	5.1	-879	-16.9	-0.2	2.7	-2.0	9.7
50-75	95.8	0.1	2.4	12.8	-1,266	-14.0	-0.4	8.6	-2.1	12.6
75-100	98.0	0.1	2.3	10.5	-1,686	-11.6	-0.2	8.7	-2.0	14.9
100-200	98.9	0.2	2.8	32.2	-3,116	-11.5	-0.5	26.9	-2.3	17.5
200-500	97.0	2.5	3.1	21.2	-6,539	-9.8	0.0	21.4	-2.3	21.5
500-1,000	90.8	9.1	2.6	4.6	-12,362	-6.4	0.3	7.4	-1.9	27.0
More than 1,000	67.7	32.3	0.3	1.0	-5,484	-0.5	2.0	21.0	-0.2	33.5
All	76.8	0.3	2.4	100.0	-1,509	-9.8	0.0	100.0	-1.9	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	1,579	1.2	23,218	4.5	6.4
30-40	16,277	10.1	34,853	4.5	3,297	2.2	31,556	5.1	9.5
40-50	14,077	8.7	44,878	5.0	5,210	3.0	39,669	5.5	11.6
50-75	24,725	15.3	61,368	12.0	9,026	9.0	52,343	12.8	14.7
75-100	15,173	9.4	86,592	10.4	14,576	8.9	72,016	10.8	16.8
100-200	25,201	15.6	137,179	27.4	27,083	27.5	110,096	27.3	19.7
200-500	7,935	4.9	280,347	17.6	66,871	21.3	213,476	16.7	23.9
500-1,000	912	0.6	668,689	4.8	193,184	7.1	475,505	4.3	28.9
More than 1,000	450	0.3	3,115,828	11.1	1,049,821	19.0	2,066,007	9.2	33.7
All	161,868	100.0	78,076	100.0	15,360	100.0	62,716	100.0	19.7

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

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 3.9

* 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

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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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
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	3.9	-131	-16.2	-0.2	2.2	-0.9	4.5
20-30	63.5	0.1	1.4	6.5	-321	-13.6	-0.2	4.6	-1.3	8.3
30-40	86.8	0.1	1.6	7.2	-471	-10.6	-0.1	6.7	-1.4	11.5
40-50	95.3	0.1	1.4	6.2	-542	-7.7	0.2	8.3	-1.2	14.6
50-75	97.7	*	2.1	17.2	-1,024	-8.8	0.3	19.7	-1.7	17.4
75-100	98.2	0.1	2.9	13.9	-1,923	-10.2	0.0	13.6	-2.2	19.8
100-200	98.8	*	3.7	21.6	-3,655	-11.3	-0.3	18.9	-2.8	21.9
200-500	93.0	5.7	6.0	16.1	-11,902	-14.8	-0.6	10.3	-4.3	24.7
500-1,000	86.7	13.2	4.9	3.5	-21,838	-10.3	0.0	3.4	-3.3	28.7
More than 1,000	58.9	41.1	1.2	2.2	-24,664	-2.1	0.9	11.3	-0.8	36.6
All	63.7	0.2	2.3	100.0	-788	-10.0	0.0	100.0	-1.9	17.1

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	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	10.8	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	11,608	19.4	49,318	19.4	19.1
75-100	4,240	5.7	85,727	11.7	18,883	13.6	66,844	11.3	22.0
100-200	3,477	4.7	131,579	14.8	32,454	19.2	99,124	13.8	24.7
200-500	797	1.1	278,683	7.2	80,614	10.9	198,069	6.3	28.9
500-1,000	94	0.1	661,667	2.0	211,874	3.4	449,794	1.7	32.0
More than 1,000	51	0.1	3,169,731	5.3	1,184,815	10.4	1,984,915	4.1	37.4
All	74,543	100.0	41,517	100.0	7,891	100.0	33,626	100.0	19.0

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

* Less than 0.05

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<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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Level, 2013 ¹
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	0.5	-373	-117.7	-0.1	0.0	-2.4	-0.4
20-30	54.6	0.0	3.1	1.5	-735	-83.2	-0.1	0.0	-2.9	0.6
30-40	62.6	*	3.1	2.2	-1,034	-56.1	-0.2	0.2	-3.0	2.3
40-50	71.3	*	2.7	2.9	-1,129	-36.7	-0.2	0.5	-2.5	4.3
50-75	92.5	0.1	2.7	9.4	-1,514	-22.5	-0.6	3.2	-2.4	8.4
75-100	98.2	*	2.2	9.2	-1,643	-13.2	-0.3	6.1	-1.9	12.4
100-200	99.6	*	2.8	40.6	-3,139	-12.0	-1.0	29.9	-2.3	16.6
200-500	98.4	1.3	2.8	26.6	-6,040	-9.3	0.0	26.2	-2.2	21.1
500-1,000	91.6	8.3	2.4	5.7	-11,357	-6.0	0.3	9.1	-1.7	26.8
More than 1,000	69.7	30.3	0.2	1.0	-4,124	-0.4	2.2	24.6	-0.1	33.2
All	87.8	0.5	2.4	100.0	-2,568	-9.1	0.0	100.0	-1.9	19.0

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	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	6,722	3.8	55,510	8.3	10.8
75-100	8,790	14.4	87,316	9.3	12,467	6.4	74,848	10.1	14.3
100-200	20,246	33.2	138,821	34.2	26,140	30.8	112,681	35.1	18.8
200-500	6,903	11.3	280,617	23.6	65,182	26.2	215,436	22.9	23.2
500-1,000	791	1.3	669,297	6.4	190,856	8.8	478,441	5.8	28.5
More than 1,000	379	0.6	3,051,968	14.1	1,016,167	22.5	2,035,801	11.9	33.3
All	61,004	100.0	134,751	100.0	28,141	100.0	106,610	100.0	20.9

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

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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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
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	1.3	-312	61.2	-0.5	-0.9	-4.6	-12.2
10-20	74.4	0.0	4.1	9.3	-661	76.1	-3.2	-5.8	-4.3	-10.0
20-30	88.7	*	4.3	16.4	-1,083	346.8	-4.7	-5.7	-4.3	-5.6
30-40	92.1	0.0	3.5	15.3	-1,177	-78.8	-3.0	1.1	-3.4	0.9
40-50	96.5	*	3.2	14.6	-1,320	-36.5	-1.6	6.9	-2.9	5.1
50-75	99.1	0.0	2.5	21.6	-1,307	-16.2	1.8	30.2	-2.2	11.2
75-100	99.4	0.0	2.1	9.8	-1,510	-10.6	2.7	22.3	-1.8	14.9
100-200	98.0	0.1	1.8	8.1	-1,814	-7.0	4.5	29.0	-1.4	18.9
200-500	77.5	19.2	1.6	2.2	-3,337	-5.1	1.9	11.0	-1.2	22.7
500-1,000	86.3	13.6	2.2	0.6	-10,597	-5.4	0.5	3.0	-1.6	27.4
More than 1,000	59.7	40.3	-0.1	-0.1	2,769	0.3	1.9	8.9	0.1	32.8
All	89.7	0.2	2.8	100.0	-1,160	-21.3	0.0	100.0	-2.5	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	-0.5	7,283	0.9	-7.5
10-20	3,805	16.3	15,267	5.3	-869	-2.6	16,136	6.4	-5.7
20-30	4,112	17.6	25,011	9.4	-312	-1.0	25,324	10.8	-1.3
30-40	3,531	15.1	34,852	11.3	1,495	4.1	33,357	12.2	4.3
40-50	2,996	12.8	44,813	12.3	3,614	8.5	41,198	12.8	8.1
50-75	4,478	19.1	60,578	24.9	8,070	28.4	52,507	24.4	13.3
75-100	1,763	7.5	85,280	13.8	14,187	19.6	71,093	13.0	16.6
100-200	1,206	5.2	127,454	14.1	25,880	24.5	101,574	12.7	20.3
200-500	178	0.8	273,885	4.5	65,462	9.2	208,423	3.9	23.9
500-1,000	16	0.1	674,089	1.0	195,066	2.5	479,024	0.8	28.9
More than 1,000	9	0.0	2,958,666	2.5	968,710	7.0	1,989,957	1.9	32.7
All	23,390	100.0	46,669	100.0	5,445	100.0	41,223	100.0	11.7

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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
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 (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal
Less than 10	56.7	0.0	4.1	0.4	-294	40.8	-0.1	-0.2	-4.6	-15.8
10-20	77.0	0.0	4.6	3.1	-764	60.1	-0.5	-1.1	-5.0	-13.2
20-30	88.5	0.0	5.1	5.7	-1,308	185.9	-0.8	-1.2	-5.2	-8.1
30-40	91.8	0.0	4.7	6.1	-1,577	-152.8	-0.7	-0.3	-4.5	-1.6
40-50	95.9	*	4.2	6.3	-1,772	-56.8	-0.7	0.6	-4.0	3.0
50-75	98.9	0.0	3.5	13.0	-1,910	-26.0	-1.0	4.9	-3.1	8.8
75-100	99.5	*	2.6	9.6	-1,922	-15.0	-0.3	7.2	-2.2	12.6
100-200	99.5	*	2.7	32.5	-3,096	-12.2	-0.2	31.1	-2.2	16.1
200-500	97.3	2.2	2.5	18.5	-5,395	-8.5	0.9	26.5	-1.9	20.8
500-1,000	92.3	7.7	2.2	4.1	-10,728	-5.7	0.6	9.1	-1.6	26.7
More than 1,000	71.6	28.3	0.0	0.1	-639	-0.1	2.7	23.1	0.0	33.3
All	93.5	0.4	2.7	100.0	-2,284	-11.7	0.0	100.0	-2.2	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	-704	-0.4	25,659	3.1	-2.8
30-40	4,424	8.8	34,886	3.0	1,032	0.5	33,855	3.6	3.0
40-50	4,062	8.1	44,906	3.5	3,121	1.3	41,784	4.0	7.0
50-75	7,791	15.5	61,588	9.3	7,342	5.8	54,246	10.0	11.9
75-100	5,692	11.4	87,031	9.6	12,843	7.5	74,188	10.0	14.8
100-200	12,018	24.0	138,635	32.1	25,437	31.2	113,199	32.3	18.4
200-500	3,934	7.9	281,033	21.3	63,738	25.6	217,295	20.3	22.7
500-1,000	441	0.9	668,020	5.7	188,757	8.5	479,263	5.0	28.3
More than 1,000	206	0.4	2,920,647	11.6	972,334	20.4	1,948,313	9.5	33.3
All	50,143	100.0	103,467	100.0	19,532	100.0	83,935	100.0	18.9

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, with one exception: the AMT Patch in this law comes from the 2013 tax law. 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 T14-0077
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
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 (%)	Under the Proposal	Change (%)	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	0.9	-102	-18.7	0.0	0.6	-0.4	1.8
30-40	54.7	0.0	0.9	2.0	-302	-20.2	-0.1	1.3	-0.9	3.4
40-50	64.8	0.0	1.0	2.4	-414	-15.7	-0.1	2.1	-0.9	5.0
50-75	87.2	0.0	2.5	13.7	-1,398	-22.6	-0.9	7.5	-2.3	7.8
75-100	95.2	0.0	3.0	13.6	-2,216	-18.5	-0.6	9.5	-2.6	11.3
100-200	98.3	*	3.9	31.4	-4,278	-17.3	-1.0	23.9	-3.2	15.2
200-500	97.9	1.7	5.6	25.4	-11,650	-16.1	-0.6	21.1	-4.1	21.5
500-1,000	87.2	12.6	4.4	5.5	-20,496	-9.9	0.3	7.9	-3.1	27.7
More than 1,000	59.8	40.1	1.3	4.1	-27,605	-2.5	3.0	25.7	-0.9	33.8
All	53.5	0.2	2.8	100.0	-1,590	-13.8	0.0	100.0	-2.3	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	1,495	1.4	33,321	6.2	4.3
40-50	3,323	9.3	44,850	6.1	2,635	2.1	42,215	6.9	5.9
50-75	5,561	15.5	61,368	13.9	6,179	8.3	55,189	15.1	10.1
75-100	3,485	9.7	86,557	12.3	11,982	10.1	74,575	12.8	13.8
100-200	4,176	11.7	134,385	22.9	24,720	25.0	109,665	22.5	18.4
200-500	1,239	3.5	282,347	14.3	72,474	21.7	209,873	12.8	25.7
500-1,000	152	0.4	671,351	4.2	206,106	7.6	465,245	3.5	30.7
More than 1,000	84	0.2	3,244,835	11.1	1,123,044	22.8	2,121,790	8.7	34.6
All	35,800	100.0	68,490	100.0	11,557	100.0	56,933	100.0	16.9

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, with one exception: the AMT Patch in this law comes from the 2013 tax law. 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.