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**Table T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Summary Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax 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>	
	Pct of Tax Units	Avg Tax Cut				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	*	**	0.0	0.0	0	0.0	4.7
<b>10-20</b>	3.0	-334	0.1	0.5	-10	-0.1	3.8
<b>20-30</b>	8.6	-248	0.1	0.8	-21	-0.1	9.6
<b>30-40</b>	10.0	-369	0.1	1.1	-37	-0.1	13.8
<b>40-50</b>	14.0	-500	0.2	1.7	-70	-0.2	16.2
<b>50-75</b>	21.6	-841	0.4	7.6	-181	-0.3	18.8
<b>75-100</b>	35.4	-1,476	0.7	14.0	-522	-0.6	20.9
<b>100-200</b>	47.8	-1,977	0.9	36.2	-944	-0.7	24.1
<b>200-500</b>	75.9	-3,704	1.3	31.4	-2,804	-1.0	26.8
<b>500-1,000</b>	68.3	-3,186	0.4	4.2	-2,167	-0.3	29.7
<b>More than 1,000</b>	67.1	-3,782	0.1	2.5	-2,527	-0.1	37.1
<b>All</b>	19.2	-1,709	0.6	100.0	-327	-0.5	23.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 1.2

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	*	0.0	0.0	0	0.0	0.0	0.2	0.0	4.7
10-20	3.0	0.1	0.5	-10	-1.7	0.0	0.6	-0.1	3.8
20-30	8.6	0.1	0.8	-21	-0.9	0.0	1.8	-0.1	9.6
30-40	10.0	0.1	1.1	-37	-0.7	0.0	3.0	-0.1	13.8
40-50	14.0	0.2	1.7	-70	-0.9	0.0	3.6	-0.2	16.2
50-75	21.6	0.4	7.6	-181	-1.5	0.0	9.7	-0.3	18.8
75-100	35.4	0.7	14.0	-522	-2.7	-0.1	9.7	-0.6	20.9
100-200	47.8	0.9	36.2	-944	-2.7	-0.2	25.1	-0.7	24.1
200-500	75.9	1.3	31.4	-2,804	-3.5	-0.3	17.0	-1.0	26.8
500-1,000	68.3	0.4	4.2	-2,167	-1.0	0.1	7.8	-0.3	29.7
More than 1,000	67.1	0.1	2.5	-2,527	-0.2	0.4	21.5	-0.1	37.1
All	19.2	0.6	100.0	-327	-1.9	0.0	100.0	-0.5	23.3

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	21,065	12.7	5,766	1.0	272	0.2	5,493	1.3	4.7
10-20	27,359	16.5	15,205	3.5	591	0.6	14,613	4.4	3.9
20-30	20,377	12.3	25,480	4.3	2,462	1.8	23,018	5.1	9.7
30-40	16,959	10.2	35,896	5.1	4,975	3.0	30,921	5.7	13.9
40-50	13,305	8.0	46,141	5.1	7,543	3.5	38,598	5.6	16.4
50-75	22,765	13.7	63,142	11.9	12,053	9.6	51,089	12.7	19.1
75-100	14,636	8.8	89,268	10.9	19,150	9.8	70,118	11.2	21.5
100-200	20,881	12.6	139,817	24.3	34,625	25.3	105,192	23.9	24.8
200-500	6,084	3.7	292,655	14.8	81,206	17.3	211,449	14.0	27.8
500-1,000	1,051	0.6	696,116	6.1	209,177	7.7	486,939	5.6	30.1
More than 1,000	534	0.3	3,032,367	13.5	1,127,025	21.1	1,905,342	11.1	37.2
All	166,272	100.0	72,381	100.0	17,170	100.0	55,211	100.0	23.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 1.2

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	*	0.0	0.0	0	0.0	0.0	1.0	0.0	7.1
10-20	3.8	0.1	6.0	-13	-1.3	0.0	2.7	-0.1	6.5
20-30	9.6	0.1	5.2	-17	-0.5	0.0	5.6	-0.1	12.5
30-40	5.2	0.1	3.8	-17	-0.3	0.0	7.5	-0.1	15.9
40-50	3.9	0.1	3.1	-21	-0.2	0.0	7.9	-0.1	19.8
50-75	6.3	0.1	12.6	-59	-0.4	0.0	17.7	-0.1	22.6
75-100	10.2	0.2	11.3	-128	-0.6	0.0	11.7	-0.2	25.7
100-200	24.2	0.3	27.0	-327	-0.9	-0.1	18.0	-0.2	27.1
200-500	51.8	0.6	24.8	-1,270	-1.4	-0.1	10.3	-0.4	30.0
500-1,000	54.8	0.3	4.0	-1,239	-0.5	0.0	4.5	-0.2	34.3
More than 1,000	51.8	0.1	2.5	-1,361	-0.1	0.1	13.0	-0.1	41.5
All	6.1	0.2	100.0	-51	-0.6	0.0	100.0	-0.1	22.0

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	16,722	20.7	5,678	3.0	402	1.0	5,276	3.6	7.1
10-20	19,121	23.7	15,084	9.2	997	2.7	14,087	11.0	6.6
20-30	12,334	15.3	25,339	9.9	3,180	5.6	22,159	11.2	12.6
30-40	9,158	11.4	35,802	10.4	5,722	7.5	30,080	11.2	16.0
40-50	5,981	7.4	45,980	8.7	9,117	7.8	36,863	9.0	19.8
50-75	8,668	10.8	62,437	17.2	14,172	17.6	48,265	17.1	22.7
75-100	3,570	4.4	88,424	10.0	22,820	11.7	65,604	9.6	25.8
100-200	3,358	4.2	136,678	14.6	37,416	18.0	99,262	13.6	27.4
200-500	794	1.0	298,894	7.5	90,859	10.4	208,035	6.7	30.4
500-1,000	131	0.2	696,170	2.9	240,232	4.5	455,938	2.4	34.5
More than 1,000	74	0.1	2,952,272	6.9	1,227,221	13.0	1,725,052	5.2	41.6
All	80,622	100.0	39,043	100.0	8,645	100.0	30,398	100.0	22.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPRA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.2	0.0	0.0	0	-0.1	0.0	0.0	0.0	3.0
10-20	0.6	0.0	0.0	-1	-0.7	0.0	0.0	0.0	1.4
20-30	6.5	0.1	0.2	-30	-1.9	0.0	0.2	-0.1	5.9
30-40	12.4	0.3	0.7	-83	-2.3	0.0	0.7	-0.2	9.9
40-50	17.0	0.2	0.6	-61	-1.1	0.0	1.3	-0.1	11.4
50-75	24.9	0.3	3.6	-154	-1.5	0.0	5.4	-0.2	15.5
75-100	39.4	0.8	12.7	-589	-3.4	-0.1	8.4	-0.7	18.9
100-200	51.3	1.0	39.3	-1,046	-3.1	-0.2	28.7	-0.7	23.5
200-500	79.5	1.4	35.4	-3,052	-3.8	-0.3	20.6	-1.1	26.3
500-1,000	70.7	0.5	4.7	-2,351	-1.2	0.1	9.4	-0.3	29.1
More than 1,000	70.2	0.2	2.8	-2,775	-0.3	0.5	25.1	-0.1	36.3
All	36.5	0.8	100.0	-759	-2.3	0.0	100.0	-0.6	24.7

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	1,291	2.2	5,093	0.1	153	0.0	4,940	0.1	3.0
10-20	2,559	4.4	15,850	0.5	215	0.0	15,635	0.7	1.4
20-30	2,875	5.0	25,634	1.0	1,554	0.2	24,081	1.2	6.1
30-40	3,624	6.3	36,207	1.7	3,659	0.7	32,547	2.1	10.1
40-50	4,468	7.7	46,489	2.7	5,351	1.2	41,138	3.2	11.5
50-75	10,281	17.8	63,998	8.6	10,085	5.3	53,913	9.7	15.8
75-100	9,429	16.3	89,794	11.0	17,561	8.5	72,233	11.9	19.6
100-200	16,457	28.5	140,888	30.2	34,080	28.9	106,807	30.7	24.2
200-500	5,091	8.8	291,809	19.4	79,767	20.9	212,042	18.8	27.3
500-1,000	885	1.5	696,396	8.0	204,652	9.3	491,744	7.6	29.4
More than 1,000	440	0.8	2,988,320	17.1	1,087,113	24.6	1,901,208	14.6	36.4
All	57,802	100.0	132,789	100.0	33,573	100.0	99,216	100.0	25.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-6.6
10-20	0.6	0.0	0.1	-1	0.2	-0.1	-2.7	0.0	-5.0
20-30	6.4	0.1	2.1	-24	-2.3	0.0	3.2	-0.1	3.9
30-40	18.8	0.1	2.6	-39	-0.9	0.3	10.1	-0.1	11.5
40-50	30.8	0.4	7.6	-169	-2.3	0.2	11.8	-0.4	15.7
50-75	47.5	1.1	31.3	-528	-4.3	-0.2	25.2	-0.9	18.7
75-100	72.6	1.6	26.8	-1,106	-5.6	-0.4	16.6	-1.3	21.3
100-200	69.2	1.3	21.5	-1,329	-4.0	-0.1	19.0	-1.0	24.3
200-500	84.0	1.3	7.2	-2,680	-3.5	0.0	7.2	-0.9	25.6
500-1,000	64.2	0.3	0.5	-1,273	-0.7	0.1	3.0	-0.2	28.4
More than 1,000	61.6	0.1	0.3	-1,546	-0.1	0.3	7.6	-0.1	37.8
All	20.4	0.7	100.0	-221	-3.5	0.0	100.0	-0.6	15.2

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	2,911	11.5	6,577	1.9	-436	-0.8	7,013	2.4	-6.6
10-20	5,398	21.4	15,312	8.2	-761	-2.6	16,073	10.2	-5.0
20-30	4,846	19.2	25,728	12.4	1,030	3.1	24,698	14.1	4.0
30-40	3,748	14.8	35,771	13.3	4,157	9.8	31,614	13.9	11.6
40-50	2,505	9.9	45,998	11.4	7,396	11.6	38,602	11.4	16.1
50-75	3,317	13.1	62,381	20.5	12,176	25.4	50,204	19.6	19.5
75-100	1,353	5.4	88,201	11.8	19,928	16.9	68,273	10.9	22.6
100-200	905	3.6	132,511	11.9	33,524	19.0	98,988	10.5	25.3
200-500	149	0.6	287,163	4.3	76,273	7.2	210,891	3.7	26.6
500-1,000	24	0.1	675,227	1.6	193,042	2.9	482,185	1.4	28.6
More than 1,000	11	0.0	2,859,898	3.1	1,081,496	7.4	1,778,402	2.3	37.8
All	25,256	100.0	39,986	100.0	6,304	100.0	33,682	100.0	15.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	*	0.0	0.0	0	0.0	0.0	-0.2	0.0	-10.9
10-20	0.2	0.0	0.0	0	0.0	0.0	-0.8	0.0	-9.2
20-30	5.3	0.1	0.3	-18	-3.3	0.0	0.3	-0.1	2.0
30-40	16.6	0.2	0.6	-47	-1.2	0.0	1.7	-0.1	10.6
40-50	28.7	0.4	1.6	-150	-2.2	0.0	2.5	-0.3	14.7
50-75	43.6	0.8	7.7	-391	-3.3	0.0	7.8	-0.6	17.8
75-100	67.5	1.5	17.0	-1,091	-5.8	-0.3	9.8	-1.2	19.9
100-200	77.9	1.6	41.4	-1,678	-4.8	-0.4	28.6	-1.2	23.6
200-500	88.3	1.8	27.2	-3,709	-4.6	-0.3	19.9	-1.3	26.6
500-1,000	76.0	0.5	2.7	-2,283	-1.1	0.2	8.9	-0.3	30.5
More than 1,000	74.0	0.2	1.5	-2,699	-0.2	0.7	21.3	-0.1	37.5
All	39.5	1.1	100.0	-757	-3.4	0.0	100.0	-0.8	23.2

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	3,361	6.8	5,988	0.4	-653	-0.2	6,640	0.6	-10.9
10-20	5,658	11.5	15,525	1.9	-1,429	-0.7	16,954	2.8	-9.2
20-30	5,534	11.2	25,702	3.1	534	0.3	25,168	4.0	2.1
30-40	4,844	9.8	35,836	3.8	3,831	1.7	32,005	4.4	10.7
40-50	3,945	8.0	46,072	4.0	6,930	2.5	39,142	4.4	15.0
50-75	7,372	14.9	63,539	10.2	11,708	7.8	51,831	10.9	18.4
75-100	5,840	11.8	89,617	11.4	18,961	10.0	70,656	11.8	21.2
100-200	9,226	18.7	140,522	28.2	34,841	29.1	105,680	27.9	24.8
200-500	2,749	5.6	290,144	17.4	80,944	20.1	209,199	16.5	27.9
500-1,000	450	0.9	695,662	6.8	214,547	8.7	481,115	6.2	30.8
More than 1,000	206	0.4	2,943,211	13.2	1,105,239	20.6	1,837,972	10.9	37.6
All	49,418	100.0	93,026	100.0	22,373	100.0	70,652	100.0	24.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* 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 pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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 both filing and non-filing units but excludes those that are dependents of other tax units.

(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 T11-0211**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Level, 2013<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.9
10-20	*	0.0	0.0	0	0.0	0.0	0.3	0.0	1.0
20-30	0.7	0.0	0.2	-2	-0.3	0.0	0.7	0.0	3.0
30-40	2.4	0.0	0.8	-11	-0.5	0.0	1.5	0.0	5.8
40-50	3.2	0.0	0.9	-16	-0.5	0.0	1.8	0.0	7.1
50-75	8.7	0.1	5.1	-51	-0.7	0.0	7.5	-0.1	11.9
75-100	11.7	0.2	6.5	-111	-0.8	0.0	8.2	-0.1	15.8
100-200	21.5	0.3	25.1	-340	-1.1	0.0	21.6	-0.2	21.0
200-500	56.4	0.9	46.8	-1,901	-2.4	-0.3	19.2	-0.6	26.2
500-1,000	46.4	0.4	8.8	-1,909	-0.9	0.0	9.7	-0.3	30.4
More than 1,000	47.9	0.1	5.9	-2,374	-0.2	0.2	29.5	-0.1	38.7
All	7.4	0.3	100.0	-141	-1.0	0.0	100.0	-0.2	19.9

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

Cash Income Level (thousands of 2011 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		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	3,030	8.2	6,762	0.8	60	0.0	6,702	1.0	0.9
10-20	8,603	23.2	15,150	5.0	150	0.2	14,999	6.1	1.0
20-30	4,956	13.4	25,187	4.7	763	0.7	24,424	5.8	3.0
30-40	3,838	10.4	35,853	5.2	2,098	1.5	33,755	6.2	5.9
40-50	2,823	7.6	46,514	5.0	3,304	1.8	43,210	5.8	7.1
50-75	5,216	14.1	63,113	12.5	7,557	7.4	55,556	13.8	12.0
75-100	3,053	8.2	88,974	10.3	14,134	8.2	74,840	10.9	15.9
100-200	3,858	10.4	139,885	20.5	29,679	21.6	110,207	20.2	21.2
200-500	1,285	3.5	298,833	14.6	80,077	19.4	218,756	13.4	26.8
500-1,000	239	0.7	698,342	6.4	214,229	9.7	484,112	5.5	30.7
More than 1,000	130	0.4	3,081,067	15.2	1,195,424	29.3	1,885,643	11.6	38.8
All	37,068	100.0	71,055	100.0	14,284	100.0	56,771	100.0	20.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* 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 pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(2) 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>

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(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.