

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

Table T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Summary Table

Cash Income Level (thousands of 2011 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	58.4	-119	0.0	0	1.2	1.5	-70	-1.2	1.2
10-20	54.3	-260	0.0	0	1.0	3.6	-141	-0.9	1.0
20-30	73.7	-415	0.0	0	1.3	5.7	-306	-1.2	5.9
30-40	78.9	-574	0.0	0	1.5	7.0	-453	-1.3	10.1
40-50	82.7	-728	0.0	0	1.6	7.4	-602	-1.3	12.8
50-75	83.4	-996	0.0	0	1.6	14.9	-831	-1.3	15.3
75-100	86.6	-1,350	0.0	0	1.6	14.4	-1,169	-1.3	17.1
100-200	89.5	-2,051	0.0	0	1.6	30.5	-1,834	-1.3	20.0
200-500	90.5	-2,535	0.0	0	1.0	11.8	-2,295	-0.8	23.2
500-1,000	87.6	-2,689	0.0	0	0.5	2.1	-2,356	-0.3	24.8
More than 1,000	87.4	-2,732	0.0	0	0.1	1.1	-2,387	-0.1	29.2
All	74.0	-921	0.0	0	1.2	100.0	-682	-1.0	18.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 4.9

Proposal: 4.9

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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 T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Detail Table

Cash Income Level (thousands of 2011 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	58.4	0.0	1.2	1.5	-70	-49.4	-0.1	0.1	-1.2	1.2
10-20	54.3	0.0	1.0	3.6	-141	-47.9	-0.2	0.2	-0.9	1.0
20-30	73.7	0.0	1.3	5.7	-306	-17.2	-0.2	1.4	-1.2	5.9
30-40	78.9	0.0	1.5	7.0	-453	-11.3	-0.2	2.9	-1.3	10.1
40-50	82.7	0.0	1.6	7.4	-602	-9.4	-0.2	3.7	-1.3	12.8
50-75	83.4	0.0	1.6	14.9	-831	-7.9	-0.3	9.0	-1.3	15.3
75-100	86.6	0.0	1.6	14.4	-1,169	-7.3	-0.2	9.5	-1.3	17.1
100-200	89.5	0.0	1.6	30.5	-1,834	-6.0	-0.3	24.8	-1.3	20.0
200-500	90.5	0.0	1.0	11.8	-2,295	-3.2	0.3	18.8	-0.8	23.2
500-1,000	87.6	0.0	0.5	2.1	-2,356	-1.3	0.3	8.0	-0.3	24.8
More than 1,000	87.4	0.0	0.1	1.1	-2,387	-0.3	1.0	21.5	-0.1	29.2
All	74.0	0.0	1.2	100.0	-682	-4.9	0.0	100.0	-1.0	18.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	23,654	14.3	6,045	1.2	141	0.2	5,904	1.5	2.3
10-20	28,341	17.2	15,232	3.7	295	0.4	14,937	4.6	1.9
20-30	20,820	12.6	25,240	4.6	1,784	1.6	23,456	5.3	7.1
30-40	17,491	10.6	35,253	5.3	4,020	3.1	31,233	5.9	11.4
40-50	13,844	8.4	45,338	5.4	6,393	3.9	38,945	5.8	14.1
50-75	20,187	12.2	63,169	11.0	10,486	9.3	52,682	11.5	16.6
75-100	13,838	8.4	87,271	10.5	16,111	9.8	71,160	10.6	18.5
100-200	18,707	11.3	143,999	23.3	30,624	25.1	113,375	22.9	21.3
200-500	5,808	3.5	301,476	15.2	72,337	18.4	229,139	14.4	24.0
500-1,000	1,003	0.6	700,511	6.1	175,803	7.7	524,708	5.7	25.1
More than 1,000	503	0.3	3,175,826	13.8	928,917	20.5	2,246,909	12.2	29.3
All	165,201	100.0	69,939	100.0	13,808	100.0	56,131	100.0	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

Number of AMT Taxpayers (millions). Baseline: 4.9

Proposal: 4.9

* Less than 0.05

(1) Calendar year. Baseline is current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

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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.

Table T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2011 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	54.8	0.0	1.1	4.1	-64	-18.2	-0.2	1.0	-1.1	4.8
10-20	42.7	0.0	0.8	7.4	-108	-12.6	-0.2	2.8	-0.7	5.0
20-30	64.7	0.0	1.2	11.1	-259	-9.2	-0.3	6.0	-1.0	10.2
30-40	72.6	0.0	1.4	13.6	-418	-8.0	-0.3	8.7	-1.2	13.7
40-50	81.6	0.0	1.7	13.1	-625	-7.4	-0.2	9.1	-1.4	17.4
50-75	79.5	0.0	1.7	21.1	-822	-6.4	-0.2	17.1	-1.3	19.5
75-100	81.4	0.0	1.7	12.4	-1,134	-5.8	-0.1	11.2	-1.3	21.6
100-200	76.8	0.0	1.3	12.9	-1,390	-4.3	0.2	15.9	-1.0	22.3
200-500	71.1	0.0	0.6	3.3	-1,311	-1.7	0.4	10.5	-0.4	24.8
500-1,000	67.2	0.0	0.2	0.6	-1,174	-0.7	0.2	4.6	-0.2	25.4
More than 1,000	66.0	0.0	0.1	0.3	-1,230	-0.1	0.7	13.1	0.0	32.4
All	61.4	0.0	1.2	100.0	-355	-5.2	0.0	100.0	-1.0	17.8

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹**

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	18,677	23.2	5,934	3.8	350	1.2	5,584	4.4	5.9
10-20	19,704	24.4	15,064	10.1	855	3.1	14,209	11.8	5.7
20-30	12,248	15.2	25,068	10.5	2,810	6.3	22,258	11.5	11.2
30-40	9,316	11.6	35,203	11.2	5,256	8.9	29,947	11.7	14.9
40-50	6,007	7.5	45,161	9.3	8,463	9.3	36,698	9.3	18.7
50-75	7,366	9.1	62,176	15.6	12,926	17.3	49,250	15.2	20.8
75-100	3,136	3.9	86,024	9.2	19,733	11.3	66,291	8.7	22.9
100-200	2,656	3.3	139,722	12.7	32,537	15.7	107,185	12.0	23.3
200-500	714	0.9	307,687	7.5	77,731	10.1	229,955	6.9	25.3
500-1,000	138	0.2	678,159	3.2	173,410	4.4	504,749	2.9	25.6
More than 1,000	67	0.1	3,141,069	7.2	1,018,873	12.4	2,122,196	6.0	32.4
All	80,620	100.0	36,344	100.0	6,811	100.0	29,534	100.0	18.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

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(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 T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2011 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	62.2	0.0	1.7	0.2	-93	72.0	0.0	0.0	-1.7	-4.1
10-20	76.5	0.0	1.4	0.9	-221	63.9	0.0	-0.1	-1.4	-3.6
20-30	79.4	0.0	1.4	1.7	-341	-76.3	-0.1	0.0	-1.3	0.4
30-40	79.6	0.0	1.3	2.5	-441	-20.5	-0.1	0.4	-1.2	4.8
40-50	79.0	0.0	1.2	3.7	-517	-13.2	-0.1	1.1	-1.1	7.4
50-75	84.0	0.0	1.4	11.2	-796	-9.3	-0.3	5.0	-1.2	12.1
75-100	87.9	0.0	1.6	15.6	-1,165	-7.9	-0.3	8.4	-1.3	15.5
100-200	91.4	0.0	1.7	42.1	-1,916	-6.3	-0.6	28.7	-1.3	19.6
200-500	93.4	0.0	1.1	17.4	-2,456	-3.4	0.2	22.5	-0.8	23.0
500-1,000	90.8	0.0	0.5	3.1	-2,578	-1.5	0.3	9.5	-0.4	24.7
More than 1,000	91.2	0.0	0.1	1.6	-2,614	-0.3	1.0	24.4	-0.1	28.6
All	85.5	0.0	1.2	100.0	-1,215	-4.4	0.0	100.0	-0.9	20.2

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹**

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	1,412	2.5	5,472	0.1	-130	0.0	5,602	0.1	-2.4
10-20	2,711	4.7	15,812	0.6	-346	-0.1	16,158	0.7	-2.2
20-30	3,358	5.9	25,426	1.1	446	0.1	24,980	1.4	1.8
30-40	3,936	6.9	35,482	1.9	2,152	0.5	33,330	2.2	6.1
40-50	4,904	8.6	45,674	3.0	3,913	1.2	41,761	3.5	8.6
50-75	9,775	17.1	64,093	8.3	8,575	5.3	55,519	9.2	13.4
75-100	9,326	16.3	87,934	10.9	14,784	8.7	73,150	11.5	16.8
100-200	15,280	26.7	145,189	29.5	30,304	29.2	114,884	29.6	20.9
200-500	4,920	8.6	300,780	19.7	71,536	22.2	229,244	19.0	23.8
500-1,000	831	1.5	704,723	7.8	176,317	9.3	528,406	7.4	25.0
More than 1,000	416	0.7	3,104,064	17.2	891,091	23.4	2,212,974	15.5	28.7
All	57,183	100.0	131,340	100.0	27,692	100.0	103,648	100.0	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

(1) Calendar year. Baseline is current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

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(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 T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2011 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	75.6	0.0	1.2	2.5	-93	10.1	-0.8	-3.9	-1.4	-14.8
10-20	82.4	0.0	1.3	9.5	-216	14.8	-2.5	-10.6	-1.4	-10.8
20-30	91.0	0.0	1.5	14.9	-395	520.5	-2.2	-2.6	-1.6	-1.9
30-40	92.5	0.0	1.7	16.0	-543	-20.6	-0.9	8.9	-1.6	6.0
40-50	91.0	0.0	1.8	14.0	-698	-11.7	0.2	15.2	-1.5	11.7
50-75	92.2	0.0	1.9	20.0	-976	-9.4	1.0	27.7	-1.6	15.1
75-100	90.9	0.0	1.9	11.8	-1,302	-7.9	1.0	19.9	-1.5	17.8
100-200	95.8	0.0	1.7	9.0	-1,782	-6.0	1.4	20.3	-1.3	20.8
200-500	92.9	0.0	0.8	1.9	-1,872	-2.6	1.0	10.2	-0.6	23.6
500-1,000	93.5	0.0	0.3	0.3	-1,696	-1.0	0.5	4.4	-0.3	24.1
More than 1,000	82.9	0.0	0.1	0.1	-1,631	-0.2	1.3	10.4	-0.1	29.6
All	87.3	0.0	1.6	100.0	-515	-12.6	0.0	100.0	-1.4	9.7

**Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹**

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	3,397	13.7	6,878	2.6	-922	-3.1	7,799	3.3	-13.4
10-20	5,620	22.6	15,507	9.5	-1,462	-8.1	16,969	11.7	-9.4
20-30	4,820	19.4	25,513	13.4	-76	-0.4	25,589	15.1	-0.3
30-40	3,780	15.2	35,084	14.5	2,636	9.8	32,448	15.1	7.5
40-50	2,556	10.3	45,194	12.6	5,990	15.0	39,204	12.3	13.3
50-75	2,617	10.5	62,439	17.8	10,392	26.7	52,047	16.7	16.6
75-100	1,162	4.7	85,840	10.9	16,569	18.9	69,271	9.9	19.3
100-200	643	2.6	134,826	9.5	29,843	18.9	104,983	8.3	22.1
200-500	131	0.5	294,742	4.2	71,344	9.2	223,397	3.6	24.2
500-1,000	24	0.1	678,200	1.8	165,060	3.8	513,141	1.5	24.3
More than 1,000	10	0.0	3,014,509	3.4	894,644	9.2	2,119,865	2.7	29.7
All	24,826	100.0	36,919	100.0	4,102	100.0	32,817	100.0	11.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* Less than 0.05

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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.

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Table T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2011 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	75.2	0.0	1.3	0.7	-100	8.2	-0.1	-0.6	-1.6	-20.5
10-20	92.6	0.0	1.4	2.8	-247	10.4	-0.3	-1.9	-1.6	-16.6
20-30	96.2	0.0	1.6	4.6	-424	45.1	-0.3	-0.9	-1.7	-5.3
30-40	95.9	0.0	1.7	5.5	-575	-31.3	-0.3	0.8	-1.6	3.6
40-50	94.7	0.0	1.8	5.7	-727	-15.0	-0.2	2.1	-1.6	9.1
50-75	95.2	0.0	1.9	12.9	-1,035	-10.7	-0.4	6.9	-1.6	13.5
75-100	97.4	0.0	2.0	14.8	-1,437	-9.3	-0.3	9.3	-1.6	16.0
100-200	98.3	0.0	1.9	35.2	-2,217	-7.2	-0.4	29.2	-1.5	19.8
200-500	98.6	0.0	1.2	14.2	-2,778	-3.8	0.6	23.3	-0.9	23.7
500-1,000	98.3	0.0	0.6	2.4	-2,973	-1.6	0.4	9.6	-0.4	26.0
More than 1,000	96.0	0.0	0.1	1.1	-2,987	-0.3	1.3	22.4	-0.1	29.8
All	94.4	0.0	1.5	100.0	-1,088	-6.0	0.0	100.0	-1.2	18.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	3,846	7.9	6,428	0.6	-1,218	-0.5	7,645	0.8	-19.0
10-20	5,948	12.2	15,742	2.1	-2,368	-1.6	18,110	3.0	-15.1
20-30	5,713	11.7	25,506	3.3	-939	-0.6	26,445	4.2	-3.7
30-40	5,081	10.4	35,137	4.0	1,840	1.1	33,297	4.7	5.2
40-50	4,169	8.6	45,275	4.2	4,856	2.3	40,419	4.7	10.7
50-75	6,587	13.5	63,896	9.4	9,636	7.2	54,260	9.9	15.1
75-100	5,463	11.2	87,562	10.7	15,460	9.6	72,102	10.9	17.7
100-200	8,400	17.3	145,248	27.2	30,918	29.5	114,330	26.7	21.3
200-500	2,702	5.6	300,076	18.1	73,879	22.7	226,197	17.0	24.6
500-1,000	430	0.9	708,894	6.8	187,248	9.2	521,646	6.2	26.4
More than 1,000	199	0.4	3,113,066	13.8	931,412	21.1	2,181,655	12.1	29.9
All	48,707	100.0	91,956	100.0	18,049	100.0	73,907	100.0	19.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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 T12-0035
H.R. 3630: The Middle Class Tax Relief and Job Creation Act of 2012
Baseline: Current Policy (Excluding the Temporary Payroll Tax Cut Continuation Act of 2011)
Distribution of Federal Tax Change by Cash Income Level, 2012 ¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2011 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	4.0	0.0	0.0	0.1	-3	-5.5	0.0	0.0	0.0	0.7
10-20	5.2	0.0	0.0	0.8	-6	-4.7	0.0	0.3	0.0	0.8
20-30	20.6	0.0	0.1	2.3	-29	-4.9	0.0	0.7	-0.1	2.3
30-40	31.3	0.0	0.2	4.3	-72	-4.4	0.0	1.5	-0.2	4.4
40-50	42.0	0.0	0.3	6.2	-132	-5.1	-0.1	1.8	-0.3	5.3
50-75	49.1	0.0	0.4	16.9	-223	-3.8	-0.2	6.9	-0.4	9.1
75-100	51.5	0.0	0.4	15.5	-324	-2.9	-0.1	8.4	-0.4	12.4
100-200	54.5	0.0	0.5	32.2	-560	-2.3	-0.2	21.7	-0.4	16.5
200-500	62.6	0.0	0.4	16.1	-855	-1.3	0.1	19.8	-0.3	21.4
500-1,000	56.8	0.0	0.2	3.3	-892	-0.6	0.1	9.4	-0.1	23.2
More than 1,000	65.6	0.0	0.1	2.3	-1,172	-0.1	0.4	29.5	0.0	29.5
All	29.6	0.0	0.3	100.0	-172	-1.6	0.0	100.0	-0.3	15.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012 ¹

Cash Income Level (thousands of 2011 dollars) ²	Tax Units ³		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	3,154	8.7	6,651	0.8	51	0.0	6,600	1.0	0.8
10-20	8,698	24.0	14,806	5.1	120	0.3	14,686	6.0	0.8
20-30	4,924	13.6	24,706	4.9	599	0.8	24,107	5.6	2.4
30-40	3,727	10.3	35,197	5.2	1,618	1.5	33,579	5.9	4.6
40-50	2,930	8.1	45,938	5.4	2,569	1.9	43,369	6.0	5.6
50-75	4,733	13.0	62,567	11.8	5,912	7.1	56,655	12.7	9.5
75-100	2,996	8.3	87,118	10.4	11,147	8.5	75,971	10.8	12.8
100-200	3,598	9.9	142,540	20.4	24,003	21.9	118,538	20.2	16.8
200-500	1,179	3.3	304,739	14.3	65,996	19.7	238,744	13.3	21.7
500-1,000	229	0.6	685,254	6.3	159,842	9.3	525,412	5.7	23.3
More than 1,000	122	0.3	3,174,793	15.5	938,953	29.1	2,235,840	12.9	29.6
All	36,319	100.0	69,121	100.0	10,872	100.0	58,250	100.0	15.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-3).

* 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 current policy excluding the Temporary Payroll Tax Cut Continuation Act of 2011. Proposal is H.R. 3630 which includes a full year extension of the payroll tax holiday where the OASDI tax rate is reduced two percentage points to 4.2% for the entire 2012 calendar year. Table captures effects of the full twelve month extension. For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/T11-0270>

(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

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(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.