

Table T12-0228
Fiscal Cliff Provisions
Tax Increases by Cash Income Level, 2013 ¹

Cash Income Level (thousands of 2012 dollars) ²	Tax Units ³		Tax Units with a Tax Increase ⁴									
	Number (thousands)	Percent of Total	All Fiscal Cliff Provisions		Payroll Tax		Health Care Law Provisions		High Income Capital Gains and Dividends		High Income Rates, Pease, and PEP	
			Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)
Less than 10	16,041	10.1	68.1	297	64.2	106	0.0	0	0.0	0	0.0	0
10-20	24,243	15.3	66.3	784	61.1	250	0.5	37	0.0	0	0.0	0
20-30	19,317	12.2	83.1	1,215	72.3	406	2.1	65	0.0	0	0.0	0
30-40	17,482	11.1	94.5	1,438	77.3	572	3.1	90	0.0	0	0.0	0
40-50	13,879	8.8	97.6	1,721	79.5	722	3.9	118	0.0	0	0.0	0
50-75	25,633	16.2	99.5	2,319	83.0	980	5.4	183	0.0	0	0.0	0
75-100	14,610	9.2	99.9	3,560	86.2	1,385	5.0	281	0.0	0	0.0	0
100-200	20,204	12.8	100.0	6,383	89.4	1,973	4.7	477	*	**	*	**
200-500	4,780	3.0	99.8	13,934	88.8	2,568	46.8	1,070	13.5	1,639	15.8	1,665
500-1,000	728	0.5	100.0	34,635	90.4	2,796	98.6	5,678	76.5	5,219	76.2	12,900
More than 1,000	433	0.3	100.0	216,515	89.5	2,855	99.5	45,442	88.2	50,115	90.0	114,202
All	158,260	100.0	88.4	3,637	76.6	942	5.1	3,360	1.0	14,566	1.1	31,093

Cash Income Level (thousands of 2012 dollars) ²	Tax Units with a Tax Increase									
	Stimulus Provisions EITC, CTC, and AOTC		Certain Individual Income Tax Extenders ⁵		Estate Tax		Other 2001-03 Tax Provisions		Alternative Minimum Tax Patch	
	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)	Percent within Class	Avg Tax Increase (\$)
Less than 10	19.1	666	0.0	0	0.0	0	0.5	546	0.0	0
10-20	24.5	1,070	1.1	62	0.0	0	34.0	249	0.0	0
20-30	21.8	996	3.3	116	*	**	66.6	690	0.4	670
30-40	17.3	872	5.0	124	*	**	83.8	795	2.5	892
40-50	18.3	779	7.6	121	*	**	88.4	871	5.5	1,244
50-75	8.6	811	13.2	198	*	**	96.5	1,094	12.3	1,314
75-100	8.6	894	17.9	241	0.1	423,168	98.5	1,499	32.8	1,508
100-200	9.8	1,294	25.2	409	0.1	563,191	98.8	3,059	43.8	2,064
200-500	0.6	987	11.6	484	0.2	1,155,033	95.6	5,808	71.7	3,880
500-1,000	*	**	1.5	130	0.3	1,573,387	90.1	7,957	8.9	4,253
More than 1,000	*	**	0.7	123	0.4	2,571,568	86.5	8,842	0.8	4,422
All	15.4	937	9.2	275	*	**	71.3	1,579	13.6	2,069

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

* Less than 0.05 percent. ** Insufficient data to calculate an average.

(1) Calendar year. Provisions are stacked in the order listed. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. For a description of TPC's current policy baseline, see:

<http://taxpolicycenter.org/numbers/displayatab.cfm?Docid=3131>

(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) Threshold for tax increase is \$10. Average is calculated for those tax units with a tax increase. For a description of the provisions, see

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

(5) Deduction for state and local sales taxes, the above-the-line deduction for education expenses, and the educator expense deduction.