DISTRIBUTIONAL EFFECTS OF A ONE-YEAR
EXTENSION OF SELECT PROVISIONS OF THE "ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001" ("EGTRRA"), THE "JOB AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003" ("JGTRRA"), AND "AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009" ("ARRA')
FOR AGI UNDER $200,000 ($250,000) (1)

Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)		FEDERAL TAXES (3) UNDER PRESENT LAW		FEDERAL TAXES (3) UNDER PROPOSAL		Average Tax Rate (4)	
							Present Law	Proposal
	Millions	Percent	Billions	Percent	Billions	Percent	Percent	Percent
Less than $10,000.....	-$1,262	-19.4%	$7	0.3%	$5	0.2%	8.5%	6.8%
$10,000 to $20,000.....	-$7,490	-70.7%	$11	0.4%	$3	0.1%	4.0%	1.2%
$20,000 to $30,000.....	-$10,428	-26.9%	$39	1.6%	$28	1.3%	8.1%	5.9%
$30,000 to $40,000.....	-$11,482	-17.7%	$65	2.7%	$54	2.4%	11.3%	9.2%
$40,000 to $50,000.....	-$11,548	-13.7%	$84	3.5%	$73	3.2%	12.8%	11.0%
$50,000 to $75,000.....	-$25,452	-10.0%	$254	10.6%	$229	10.1%	15.1%	13.5%
$75,000 to $100,000.....	-$20,513	-7.8%	$264	11.0%	$243	10.8%	17.3%	15.8%
$100,000 to $200,000.....	-$31,223	-4.3%	$729	30.5%	$698	31.0%	22.4%	21.3%
$200,000 to $500,000.....	-$6,550	-1.6%	$421	17.6%	$414	18.4%	27.8%	27.3%
$500,000 to $1,000,000..	-$6,403	-4.0%	$159	6.7%	$153	6.8%	31.7%	30.4%
$1,000,000 and over.....	-$7,486	-2.1%	$362	15.1%	$355	15.7%	31.4%	30.7%
Total, All Taxpayers.....	**-$139,836**	**-5.8%**	**$2,394**	**100.0%**	**$2,254**	**100.0%**	**20.5%**	**19.2%**

Source: Joint Committee on Taxation
Detail may not add to total due to rounding.

(1) The extended provisions of EGTRRA and JGTRRA included here are:(a) the 10-percent income tax bracket; (b) the 25-percent and 28-percent income tax brackets; (c) the 33-percent income tax bracket (but only AGI less than $200K for singles filers and $250K for joint filers); (d) the phase-out of the Pease and PEP limitations (but only for AGI less than $200K for singles filers and $250K for joint filers); (e) the marriage-penalty relief; (f) the zero-percent 15-percent, and 20-percent tax rates structure on capital gains and qualified dividend income (g) the changes to dependent care credit; (h) the changes to the child credit; (i) the changes to student loan interest deduction; (j) the changes to the adoption credit; (k) the changes to the earned income tax credit. The extended provisons of ARRA are: (i) the increase in the phase-out threshold and credit rate for the earned income tax credit, (ii) the reduction in the earnings threshold for the refundable child credit, and (iii) the American Opportunity Tax Credit.

(2) The income concept used to place tax returns into income categories is adjusted gross income (AGI) plus: [1] tax-exempt interest, [2] employer contributions for health plans and life insurance, [3] employer share of FICA tax, [4] worker's compensation, [5] nontaxable Social Security benefits, [6] insurance value of Medicare benefits, [7] alternative minimum tax preference items, and [8] excluded income of U.S. citizens living abroad. Categories are measured at 2011 levels.

(3) Federal taxes are equal to individual income tax (including the outlay portion of refundable credits), employment tax (attributed to employees), and excise taxes (attributed to consumers). Corporate income tax is not included due to uncertainty concerning the incidence of the tax. Individuals who are dependents of other taxpayers and taxpayers with negative income are excluded from the analysis. Does not include indirect effects.

(4) The average tax rate is equal to Federal taxes described in footnote (3) divided by income described in footnote (2).

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FOR AGI UNDER $200,000 ($250,000) (1)

[Returns in Thousands; Dollars in Millions]
Calendar Year 2013

INCOME CATEGORY (2)	CHANGE IN FEDERAL TAXES (3)							
	All Returns		Single Filers		Joint Filers		Head of Household	
	Returns	Dollars	Returns	Dollars	Returns	Dollars	Returns	Dollars
Less than $10,000.....	2,462	-$1,262	725	-$305	339	-$180	1,399	-$778
$10,000 to $20,000.....	10,331	-$7,490	5,653	-$1,948	1,119	-$1,277	3,559	-$4,265
$20,000 to $30,000.....	11,983	-$10,428	6,490	-$3,114	1,815	-$2,806	3,677	-$4,508
$30,000 to $40,000.....	12,489	-$11,482	6,858	-$3,167	2,391	-$3,997	3,240	-$4,318
$40,000 to $50,000.....	12,292	-$11,548	6,845	-$3,097	2,830	-$4,955	2,617	-$3,496
$50,000 to $75,000.....	23,445	-$25,452	10,213	-$6,875	9,816	-$14,313	3,416	-$4,264
$75,000 to $100,000.....	16,031	-$20,513	3,816	-$4,650	11,014	-$14,535	1,202	-$1,328
$100,000 to $200,000.....	21,286	-$31,223	2,972	-$5,195	17,783	-$25,736	531	-$293
$200,000 to $500,000.....	4,005	-$6,550	508	-$1,540	3,429	-$4,896	68	-$114
$500,000 to $1,000,000..	720	-$6,403	91	-$1,535	615	-$4,198	14	-$671
$1,000,000 and over.....	374	-$7,486	46	-$861	319	-$6,461	8	-$163
Total, All Taxpayers.....	**115,418**	**-$139,836**	**44,217**	**-$32,286**	**51,470**	**-$83,351**	**19,731**	**-$24,199**

Source: Joint Committee on Taxation
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