

List of Elements

1. Interactive Graphic –Who's Hurt by the Fiscal Impasse? You Decide – December 5, 2012
<http://www.nytimes.com/interactive/2012/12/05/us/politics/fiscal-cliff-game.html>
2. Interactive Graphic – The Geography of Government Benefits – February 11, 2012
<http://www.nytimes.com/interactive/2012/02/12/us/entitlement-map.html?ref=us>
3. Interactive Graphic – What Percent Are You? – January 14, 2012
<http://www.nytimes.com/interactive/2012/01/15/business/one-percent-map.html>
4. Interactive Graphic – The Top 1 Percent: What Jobs Do They Have?– January 15, 2012
<http://www.nytimes.com/packages/html/newsgraphics/2012/0115-one-percent-occupations/index.html>
5. Interactive Graphic – How the Tax Burden Has Changed – November 30, 2012
<http://www.nytimes.com/interactive/2012/11/30/us/tax-burden.html?hp>

HOME PAGE | TODAY'S PAPER | VIDEO | MOST POPULAR | U.S. Edition

The New York Times **Politics** Search All NYTimes.com

WORLD | U.S. | N.Y. / REGION | BUSINESS | TECHNOLOGY | SCIENCE | HEALTH | SPORTS | OPINION | ARTS | STYLE | TRAVEL | JOBS | REAL ESTATE | AUTOS

POLITICS HOME | THE CAUCUS | FIFTYTHIRTY EIGHT | ELECTION 2012 | C.O.P. PRIMARY | INSIDE CONGRESS | POLL WATCH | VIDEO

FACEBOOK | TWITTER

Who's Hurt by the Fiscal Impasse? You Decide

The tax increases and spending cuts scheduled for the end of the year could cause a recession if they remain in effect through 2013, analysts say, but reversing them would add to the deficit. Decide for yourself which changes to keep and compare the impact to current policy.

Allow tax increases and spending cuts | **Current spending and taxes** | **Try your own plan**

CHANGE IN INCOME AFTER TAX INCREASES*

Top 1%	Top 20%	Middle 20%	Bottom 20%
-10.5%	-7.5%	-4.2%	-3.7%

POLITICAL AND INTEREST GROUPS

Democrats	Republicans	Military
-----------	-------------	----------

2013 PROJECTIONS

Economic impact	Change in deficit
-3.06% G.D.P.	\$0 billion

Share your plan

URL | Reset options

Keep Bush-era rates for income above \$250,000

President Obama has said that he will reject any bill that keeps the Bush-era tax rates for the wealthiest, which many Democrats see as leverage over Republicans. If the Bush-era rates expire, tax bills for the top 1 percent would rise by about four percentage points, according to estimates by the Tax Policy Center.

Estimates from Moody's Analytics

Cost: **\$83 billion**

Increase in G.D.P. per dollar spent: **\$0.48**

Keep Bush-era rates for income below \$250,000

If the Bush-era tax rates remain in place, the economy is likely to grow more quickly next year, about one percentage point faster, according to Moody's Analytics. If the rates expire, middle-income taxpayers — those earning around \$45,000 — would pay an additional \$900 in taxes.

Cost: **\$171 billion**

G.D.P. per dollar: **\$0.86**

Extend the payroll tax cut

A two-percentage-point cut in payroll taxes is also expiring. This tax affects the bottom fifth more than every other expiring provision, except stimulus benefits. Neither party is pushing for an extension, though the White House says one should be considered.

Cost: **\$115 billion**

G.D.P. per dollar: **\$0.87**

Extend stimulus tax credits

For low-income households, expiring tax breaks from the 2009 stimulus amount to half of the total tax increase. These include expansions of the earned income and child tax credits, which Republicans oppose and Democrats favor.

Cost: **\$27 billion**

G.D.P. per dollar: **\$1.00**

Extend emergency unemployment benefits

Emergency unemployment benefits to more than two million people are to expire at the end of the year. Some Democrats have called for an extension of the benefits to be a part of any deal. Many Republicans oppose another extension.

Cost: **\$40 billion**

G.D.P. per dollar: **\$1.42**

Extend other expiring tax breaks

Temporary tax provisions have allowed companies to avoid paying United States taxes on overseas profits in some cases, and have provided credits for research and experimentation and for producing alcohol fuels like ethanol. Deductions for state and local sales taxes and credits for adoption expenses are also expiring.

Cost: **\$32 billion**

G.D.P. per dollar: **\$0.22**

Impact of these policies on the top 20%

Note: The impact of each tax may vary based on other tax changes, which is not reflected in this graphic.

POLICY	INCOME
Higher rates for income above \$250,000	-2.2%
Higher rates for income below \$250,000	-2.1%
End of payroll tax holiday	-1.07%
End of stimulus tax credits	-0.06%
End of emergency unemployment benefits	—
End of other tax breaks	-1.01%
New health care taxes	-0.62%
Automatic cuts to domestic spending	—
Automatic cuts to defense spending	—
Reduced payments to Medicare providers	—
Total	-7.05%

us tax credits

households, expiring tax breaks from the 2009 stimulus amount to half of the total tax increase. These include expansions of the earned income and child tax credits, which Republicans oppose and Democrats favor.

Emergency unemployment benefits

Emergency unemployment benefits to more than two million people are to expire at the end of the year. Some Democrats have called for an extension of the benefits to be a part of any deal. Many Republicans oppose another extension.

expiring tax breaks

Temporary tax provisions have allowed companies to avoid paying United States taxes on overseas profits in some cases, and have provided credits for research and experimentation and for producing alcohol fuels like ethanol. Deductions for state and local sales taxes and credits for adoption expenses are also expiring.

New health care taxes

The health care law increased the Medicare tax by 0.9 percent for high-income earners starting in 2013. The law also included a new tax on medical devices.

Prevent cuts to domestic spending

Most domestic programs would be cut by about 8 percent, though the reduction in payments to Medicare providers would be limited to 2 percent. Democrats, in particular, fear these cuts. Social Security would not be affected.

Cost: **\$50 billion**

G.D.P. per dollar: **\$1.02**

Prevent cuts to defense spending

While neither party wants automatic spending cuts to go into effect next year, Republicans are particularly opposed to those set to hit the military. House Republicans voted in May to replace the military cuts with more cuts to domestic programs, a solution Democrats strongly oppose.

Cost: **\$50 billion**

G.D.P. per dollar: **\$1.08**

Maintain higher Medicare payments to doctors

Scheduled reductions will cut the amount that doctors receive for Medicare services by 27 percent beginning in January. Congress has overridden these reductions every year since 2003, but it adds to deficits.

Cost: **\$20 billion**

G.D.P. per dollar: **\$0.40**

By TOM GIRATIKANON, AMANDA COX, SERGIO PEÇANHA and ALICIA PARLAPANO

* The impact of each tax may vary based on other changes, which is not reflected in this graphic. The Alternative Minimum Tax, which is also scheduled to change at the end of the year, is not included because its effect varies greatly depending on what other tax changes are made.

Sources: Moody's Analytics, Tax Policy Center, Congressional Budget Office

Allow tax increases and spending cuts | **Current spending and taxes** | **Try your own plan**

CHANGE IN INCOME AFTER TAX INCREASES*

Top 1%	Top 20%	Middle 20%	Bottom 20%
-4.9%	-4.9%	-2.8%	-1.4%

POLITICAL AND INTEREST GROUPS

Democrats	Republicans	Military
-----------	-------------	----------

2013 PROJECTIONS

Economic impact	Change in deficit
-1.99% G.D.P.	-\$188 billion

Keep Bush-era rates for income above \$250,000

President Obama has said that he will reject any bill that keeps the Bush-era tax rates for the wealthiest, which many Democrats see as leverage over Republicans. If the Bush-era rates expire, tax bills for the top 1 percent would rise by about four percentage points, according to estimates by the Tax Policy Center.

Estimates from Moody's Analytics

Cost: **\$83 billion**

Increase in G.D.P. per dollar spent: **\$0.48**

Keep Bush-era rates for income below \$250,000

If the Bush-era tax rates remain in place, the economy is likely to grow more quickly next year, about one percentage point faster, according to Moody's Analytics. If the rates expire, middle-income taxpayers — those earning around \$45,000 — would pay an additional \$900 in taxes.

Cost: **\$171 billion**

G.D.P. per dollar: **\$0.86**

Extend the payroll tax cut

A two-percentage-point cut in payroll taxes is also expiring. This tax affects the bottom fifth more than every other expiring provision, except stimulus benefits. Neither party is pushing for an extension, though the White House says one should be considered.

Cost: **\$115 billion**

G.D.P. per dollar: **\$0.87**

Extend stimulus tax credits

For low-income households, expiring tax breaks from the 2009 stimulus amount to half of the total tax increase. These include expansions of the earned income and child tax credits, which Republicans oppose and Democrats favor.

Cost: **\$27 billion**

G.D.P. per dollar: **\$1.00**

Extend emergency unemployment benefits

Emergency unemployment benefits to more than two million people are to expire at the end of the year. Some Democrats have called for an extension of the benefits to be a part of any deal. Many Republicans oppose another extension.

Cost: **\$40 billion**

G.D.P. per dollar: **\$1.42**

Extend other expiring tax breaks

Temporary tax provisions have allowed companies to avoid paying United States taxes on overseas profits in some cases, and have provided credits for research and experimentation and for producing alcohol fuels like ethanol. Deductions for state and local sales taxes and credits for adoption expenses are also expiring.

Cost: **\$32 billion**

G.D.P. per dollar: **\$0.22**

Allow tax increases and spending cuts | **Current spending and taxes** | **Try your own plan**

CHANGE IN INCOME AFTER TAX INCREASES*

Top 1%	Top 20%	Middle 20%	Bottom 20%
0.0%	0.0%	0.0%	0.0%

POLITICAL AND INTEREST GROUPS

Democrats	Republicans	Military
-----------	-------------	----------

2013 PROJECTIONS

Economic impact	Change in deficit
0.00% G.D.P.	-\$608 billion

HOME PAGE TODAY'S PAPER VIDEO MOST POPULAR U.S. Edition Log In Register Now Help

The New York Times **U.S.** Search All NYTimes.com Go

WORLD U.S. N.Y. / REGION BUSINESS TECHNOLOGY SCIENCE HEALTH SPORTS OPINION ARTS STYLE TRAVEL **JOBS** REAL ESTATE AUTOS

POLITICS EDUCATION BAY AREA TEXAS

Published: February 11, 2012 RECOMMEND TWITTER LINKEDIN SIGN IN TO E-MAIL SHARE

The Geography of Government Benefits

The share of Americans' income that comes from government benefit programs, like Medicare, Medicaid and Social Security, more than doubled over the last four decades, rising from 8 percent in 1969 to 18 percent in 2009. [Related Article »](#)

All Government Benefits >

Social Security >

Medicare >

Medicaid >

Income Support >

Veterans Benefits >

Unemployment Insurance >

ACCOUNTS FOR **1.1%** OF PERSONAL INCOME IN 2009

Direct payments to those who have recently lost jobs, which spiked after 2008.

2009 Zoom to U.S.

JEREMY WHITE, ROBERT GEBELOFF, FORD FESSENDEN, ARCHIE TSE and ALAN McLEAN | Send Feedback

Source: Bureau of Economic Analysis

GUIDE TO KEY TRENDS

Veterans Benefits

The heaviest concentrations are near domestic military bases like Fort Hood in Texas, those in Pensacola, Fla., and Fort Stewart in Georgia.

Previous Next

All Government Benefits >

Social Security >

Medicare >

ACCOUNTS FOR **4.1%** OF PERSONAL INCOME IN 2009

Health care reimbursements, mostly for the elderly.

Medicaid >

Income Support >

Veterans Benefits >

Unemployment Insurance >

GUIDE TO KEY TRENDS

2009

McDowell County, W.Va.

Medicare per capita **\$3,066**

Percent of all county income **12.21%**

2009

1969 Zoom to U.S.

Huerfano County, Colo.

All transfer income per capita **\$2,280**

Percent of all county income **21.62%**

HOME PAGE | TODAY'S PAPER | VIDEO | MOST POPULAR | TIMES TOPICS Log In | Register Now | Help


The New York Times Search All NYTimes.com

Business Day

WORLD | U.S. | N.Y. / REGION | BUSINESS | TECHNOLOGY | SCIENCE | HEALTH | SPORTS | OPINION | ARTS | STYLE | TRAVEL | **JOBS** | REAL ESTATE | AUTOS

Search [Global](#) [DealBook](#) [Markets](#) [Economy](#) [Energy](#) [Media](#) [Personal Tech](#) [Small Business](#) [Your Money](#)

Where dreams are made
Korean Air A380



Excellence in Flight
KOREAN AIR
Daily A380 service
from New York and L.A.

Published: January 14, 2012 RECOMMEND | TWITTER | LINKEDIN | SIGN IN TO E-MAIL | SHARE

What Percent Are You?

Enter your household income and see how you rank in 344 zones across the country. [Related Article »](#)

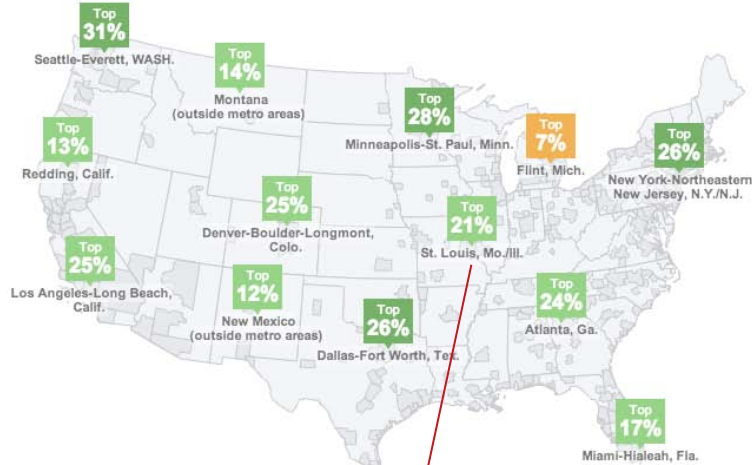
Enter a household income

United States

A household income of **\$100,000** places you in the **Top 21%** of people who live there.

INCOME REQUIRED TO BE IN THE:

TOP 1%	\$383,001
TOP 5%	188,001
TOP 10%	140,001
TOP 25%	89,125
TOP HALF	50,742
BOTTOM 25%	25,411
BOTTOM 10%	12,154



Map labels include: Seattle-Everett, WASH. (Top 31%), Montana (outside metro areas) (Top 14%), Minneapolis-St. Paul, Minn. (Top 28%), Flint, Mich. (Top 7%), New York-Northeastern New Jersey, N.Y./N.J. (Top 26%), Redding, Calif. (Top 13%), Denver-Boulder-Longmont, Colo. (Top 25%), St. Louis, Mo./Ill. (Top 21%), Los Angeles-Long Beach, Calif. (Top 25%), New Mexico (outside metro areas) (Top 12%), Dallas-Fort Worth, Tex. (Top 26%), Atlanta, Ga. (Top 24%), Miami-Hialeah, Fla. (Top 17%).

*Data not available for metropolitan areas with fewer than 50,000 households.

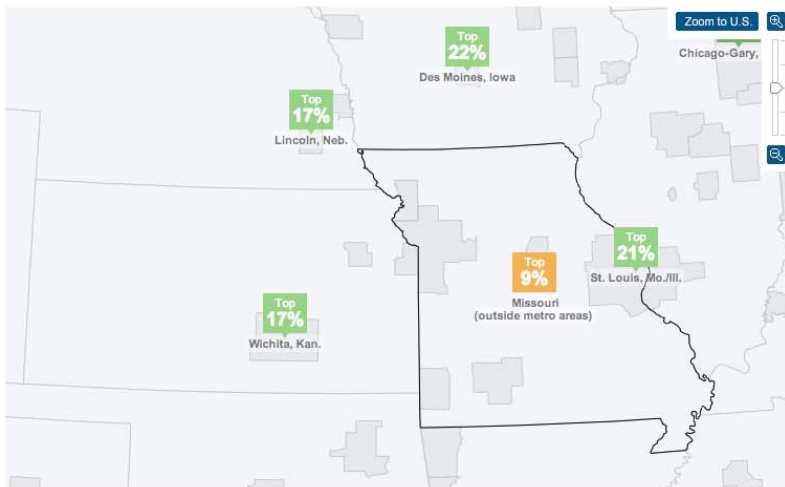
By JEREMY WHITE, ROBERT GEBELOFF and FORD FESSENDEN | [Send Feedback](#)
Source: New York Times analysis of University of Minnesota Population Center data

Missouri (outside metro areas)

A household income of **\$100,000** places you in the **Top 9%** of people who live there.

INCOME REQUIRED TO BE IN THE:

TOP 1%	\$229,801
TOP 5%	119,509
TOP 10%	94,729
TOP 25%	63,017
TOP HALF	37,292
BOTTOM 25%	19,930
BOTTOM 10%	10,128



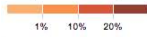
Map labels include: Des Moines, Iowa (Top 22%), Lincoln, Neb. (Top 17%), Wichita, Kan. (Top 17%), St. Louis, Mo./Ill. (Top 21%), Missouri (outside metro areas) (Top 9%), Chicago-Gary.

The Top 1 Percent: What Jobs Do They Have?

Explore the occupations and industries of the nation's wealthiest households.

RELATED ARTICLE
Among the Wealthiest One Percent, Many Variations

Rectangles are sized according to the number of people in the top 1 percent. Color shows the percentage of people within that occupation and industry in the top 1 percent.



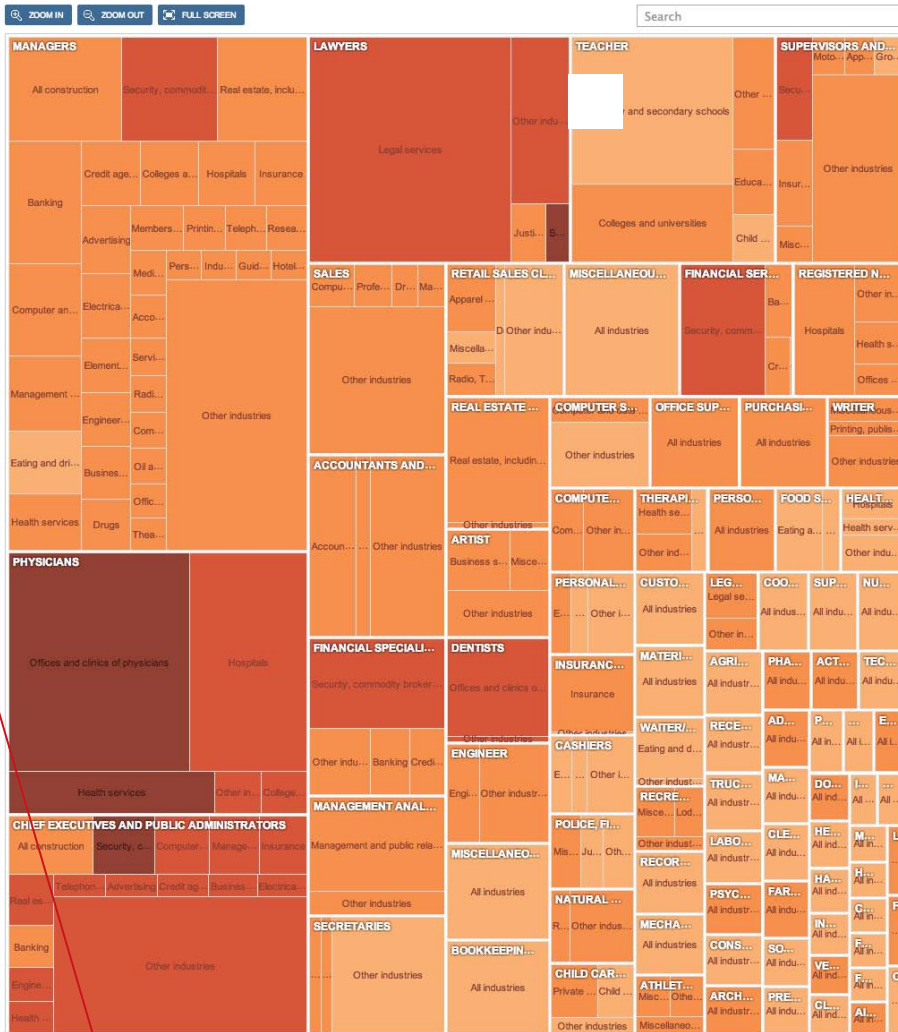
With 376,076 members, the largest single group in the 1 percent are those who listed their occupation as a manager.

Lawyers who work on Wall Street are twice as likely as those in general practice to make the top 1 percent.

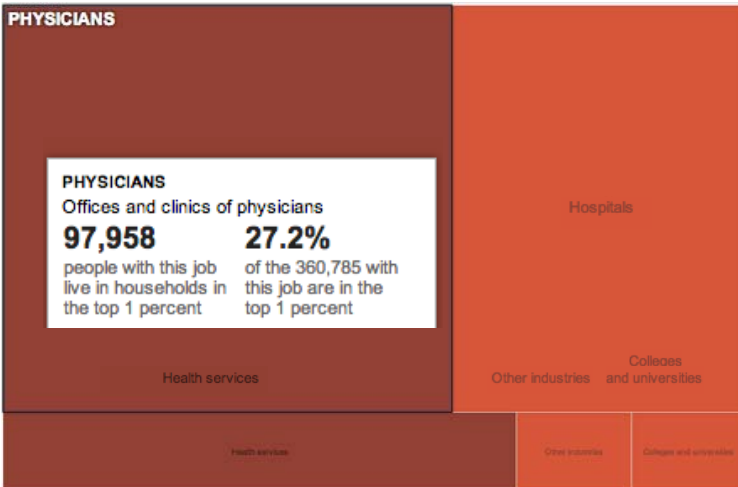
Physicians who work primarily in doctor's offices are somewhat more likely to make the cutoff, though all doctors are well-represented in the group.

School teachers don't earn enough to make the top 1 percent on their own, but many live in 1-percent households, primarily through marriage.

Note: The chart counts the number of individual workers living in households with an overall income in the top 1 percent nationwide.



Physicians who work primarily in doctor's offices are somewhat more likely to make the cutoff, though all doctors are well-represented in the group. [ZOOM TO](#)



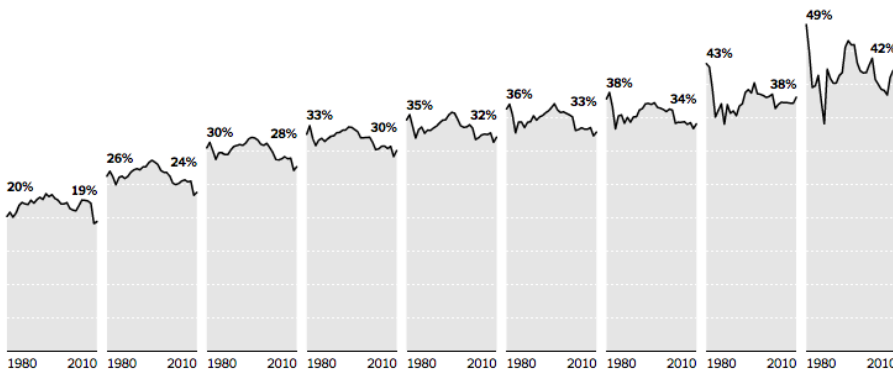
How the Tax Burden Has Changed

Most Americans paid less in taxes in 2010 than people with the same inflation-adjusted incomes paid in 1980, because of cuts in federal income taxes. At lower income levels, however, much of the savings was offset by increases in federal payroll taxes, state sales taxes and local property taxes. About half of households making less than \$25,000 saved nothing at all. [About the Data](#) | [Related Article](#)

- \$0-25k
- \$25-50k
- \$50-75k
- \$75-100k
- \$100-125k
- \$125-150k
- \$150-200k
- \$200-350k
- \$350k+

Tax rates have fallen for most Americans, especially high earners.

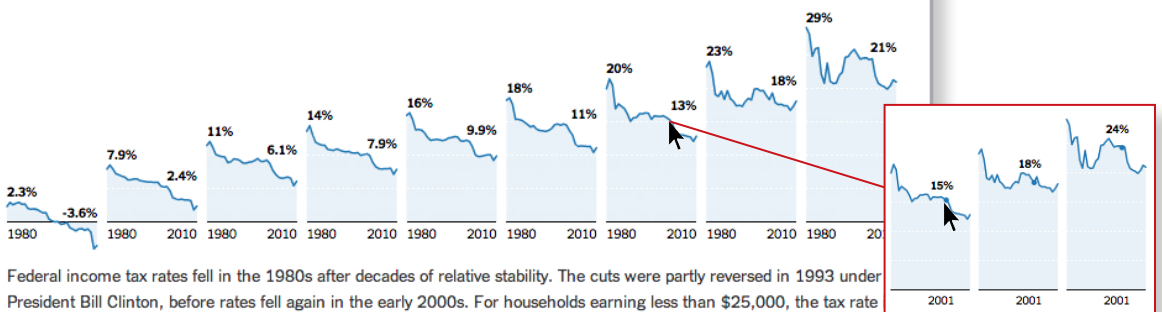
Share of yearly income paid in federal, state and local taxes, by income bracket.



Average tax rates were lower for every income group in 2010 compared with 1980, but rates fluctuated during the intervening decades. Savings from federal income tax cuts in 1981 and 1986, under President Ronald Reagan, eroded as other taxes increased. New federal cuts in 2001 and 2003, under President George W. Bush, again reduced the total tax burden. Tax revenues rose in 2010 as the economy recovered from the recession.

What's driven the changes? Federal income tax rates have declined ...

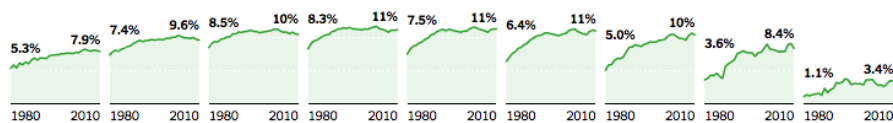
Share of income paid in federal income taxes.



Federal income tax rates fell in the 1980s after decades of relative stability. The cuts were partly reversed in 1993 under President Bill Clinton, before rates fell again in the early 2000s. For households earning less than \$25,000, the tax rate recent years has been negative because the expansion of government payments like the earned income tax credit exceeded the amount of taxes paid.

... while payroll taxes have risen for all — but not as much for the affluent.

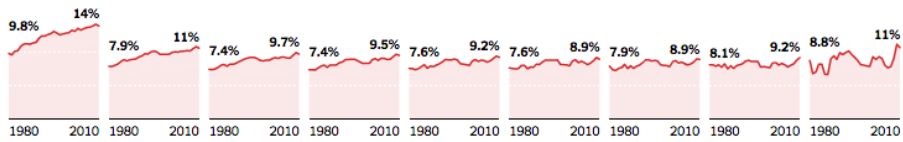
Share of income paid in federal payroll taxes.



Payroll taxes finance Social Security and provide some financing for Medicare. The Medicare tax applies to all earnings at the same rate. But the Social Security tax applies only to earnings below a threshold, which stood at \$106,800 in 2010. And neither tax applies to investment income. As a result, upper-income households pay a smaller share of income in payroll taxes.

State and local taxes have risen, most of all for the lowest income groups.

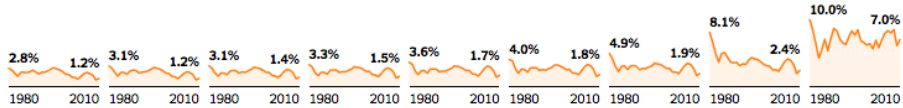
Share of income paid in property, sales and state income taxes.



State and local governments impose the same property and sales tax rates on everyone without regard to income. Even after the housing crash, the rise in housing prices since 1980 has outpaced income growth for most households, increasing the burden of property taxes. And lower-income households spend a larger share of income than other households, incurring sales taxes.

And corporate taxes — ultimately paid by people — have declined.

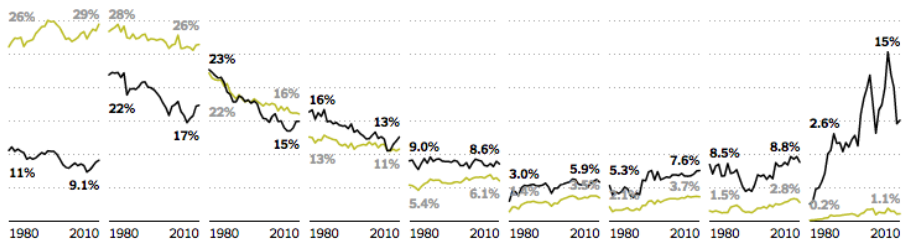
Federal and state corporate tax burden, as a share of income.



Economists agree that taxes on business are passed on to investors, reducing profits, and to workers, reducing wages. Upper-income households bear the brunt of these taxes, and corporate tax collections have fallen sharply.

Affluent households are earning more — and paying a larger share of taxes.

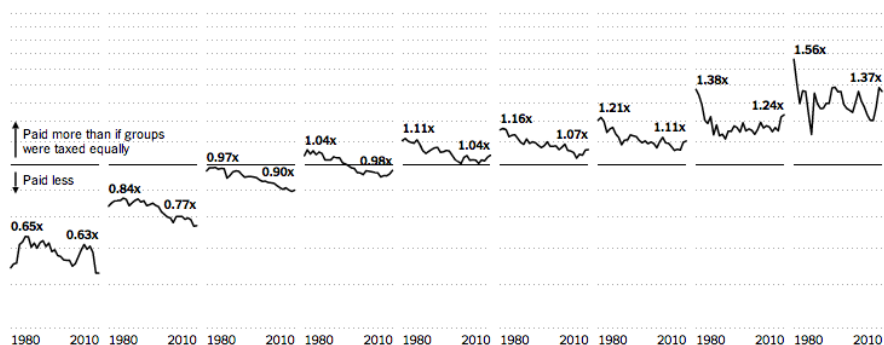
For each income bracket, its share of nation's — income and — population.



The number of high-income households, and their average income, has increased rapidly. Even in the wake of the recession, more than a million taxpayers made at least \$350,000 in 2010, and that group accounted for 15 percent of the nation's income. As a result, while those households paid a smaller share of their income in taxes than they did in 1980, they paid a larger share of the total tax bill.

But the distribution of the tax burden has become less progressive.

Ratio of each group's share of taxes paid to its share of the nation's income.



In a progressive system, upper-income households pay a larger share of taxes than their share of income, while the opposite is true for lower-income households. Over the last three decades, taxation in the United States became less progressive.

Households earning more than \$350,000 paid 20 percent of the nation's taxes in 2010, 1.37 times their share of total income, while in 1980, those households paid taxes equaling 1.56 times their share of income. The change was larger before the recession, which reduced investment income, as in past recessions.

Note: Incomes have been adjusted for inflation and are in 2010 dollars. A household is defined as a tax unit, such as a family or single person. People who live together but file separate tax returns are counted as multiple households.

By MIKE BOSTOCK, MATTHEW ERICSON and ROBERT GEBELOFF

About the data: Read more about the methodology and download the data for these charts.