

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

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	48,672	26.3	1.4	1.7	-251	-1.3	4.4
Second Quintile	41,344	22.3	1.8	4.6	-785	-1.7	7.5
Middle Quintile	37,239	20.1	2.5	9.8	-1,849	-2.2	12.4
Fourth Quintile	30,885	16.7	2.5	12.8	-2,928	-2.0	15.5
Top Quintile	25,474	13.8	5.8	70.8	-19,625	-4.3	22.4
All	185,081	100.0	4.0	100.0	-3,814	-3.2	17.6
Addendum							
80-90	13,166	7.1	2.5	8.4	-4,484	-2.0	18.5
90-95	6,361	3.4	2.2	4.7	-5,247	-1.7	20.3
95-99	4,754	2.6	4.3	11.6	-17,145	-3.2	22.3
Top 1 Percent	1,193	0.6	11.9	46.2	-273,332	-7.8	26.3
Top 0.1 Percent	123	0.1	13.0	22.0	-1,261,503	-8.5	26.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Number of AMT Taxpayers (millions). Baseline: 5

Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2015 dollars): 20% \$26,106; 40% \$51,093; 60% \$87,696; 80% \$148,141; 90% \$217,357; 95% \$289,948; 99% \$848,445; 99.9% \$5,233,860.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2025 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.4	1.7	-251	-22.9	-0.1	1.1	-1.3	4.4
Second Quintile	1.8	4.6	-785	-18.2	-0.1	3.8	-1.7	7.5
Middle Quintile	2.5	9.8	-1,849	-14.9	0.1	10.1	-2.2	12.4
Fourth Quintile	2.5	12.8	-2,928	-11.7	0.7	17.6	-2.0	15.5
Top Quintile	5.8	70.8	-19,625	-16.0	-0.5	67.3	-4.3	22.4
All	4.0	100.0	-3,814	-15.3	0.0	100.0	-3.2	17.6
Addendum								
80-90	2.5	8.4	-4,484	-9.7	0.9	14.1	-2.0	18.5
90-95	2.2	4.7	-5,247	-7.7	0.9	10.4	-1.7	20.3
95-99	4.3	11.6	-17,145	-12.5	0.5	14.7	-3.2	22.3
Top 1 Percent	11.9	46.2	-273,332	-22.9	-2.8	28.2	-7.8	26.3
Top 0.1 Percent	13.0	22.0	-1,261,503	-24.1	-1.5	12.5	-8.5	26.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	48,672	26.3	19,186	4.2	1,094	1.2	18,091	5.0	5.7
Second Quintile	41,344	22.3	47,206	8.8	4,321	3.9	42,885	10.1	9.2
Middle Quintile	37,239	20.1	85,270	14.3	12,391	10.0	72,879	15.5	14.5
Fourth Quintile	30,885	16.7	143,379	20.0	25,143	16.9	118,236	20.8	17.5
Top Quintile	25,474	13.8	459,242	52.8	122,555	67.9	336,687	48.9	26.7
All	185,081	100.0	119,676	100.0	24,858	100.0	94,818	100.0	20.8
Addendum									
80-90	13,166	7.1	226,008	13.4	46,193	13.2	179,815	13.5	20.4
90-95	6,361	3.4	312,300	9.0	68,623	9.5	243,678	8.8	22.0
95-99	4,754	2.6	538,984	11.6	137,327	14.2	401,657	10.9	25.5
Top 1 Percent	1,193	0.6	3,499,716	18.9	1,194,263	31.0	2,305,453	15.7	34.1
Top 0.1 Percent	123	0.1	14,927,704	8.3	5,225,570	14.0	9,702,134	6.8	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Number of AMT Taxpayers (millions). Baseline: 5

Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform

proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2015 dollars): 20% \$26,106; 40% \$51,093; 60% \$87,696; 80% \$148,141; 90% \$217,357; 95% \$289,948; 99% \$848,445; 99.9% \$5,233,860.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.2	1.2	-214	-33.4	-0.1	0.4	-1.2	2.4
Second Quintile	1.5	3.2	-579	-16.5	0.0	3.0	-1.4	7.0
Middle Quintile	2.5	8.5	-1,626	-16.5	-0.1	7.8	-2.1	10.8
Fourth Quintile	2.7	14.2	-2,851	-13.4	0.4	16.6	-2.3	14.8
Top Quintile	5.5	72.6	-15,642	-15.5	-0.1	72.0	-4.1	22.2
All	4.0	100.0	-3,814	-15.3	0.0	100.0	-3.2	17.6
Addendum								
80-90	2.3	8.6	-3,576	-9.3	1.0	15.1	-1.9	18.2
90-95	2.3	5.7	-4,926	-8.3	0.9	11.4	-1.8	20.0
95-99	3.7	11.2	-12,467	-10.9	0.8	16.7	-2.7	22.5
Top 1 Percent	11.8	47.2	-244,779	-22.9	-2.8	28.8	-7.8	26.2
Top 0.1 Percent	13.1	23.3	-1,128,480	-24.2	-1.6	13.2	-8.5	26.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	39,507	21.4	17,969	3.2	641	0.6	17,328	3.9	3.6
Second Quintile	39,382	21.3	42,058	7.5	3,509	3.0	38,549	8.7	8.3
Middle Quintile	36,894	19.9	76,054	12.7	9,838	7.9	66,216	13.9	12.9
Fourth Quintile	35,054	18.9	125,307	19.8	21,342	16.3	103,965	20.8	17.0
Top Quintile	32,778	17.7	385,120	57.0	101,205	72.1	283,916	53.0	26.3
All	185,081	100.0	119,676	100.0	24,858	100.0	94,818	100.0	20.8
Addendum									
80-90	16,913	9.1	191,276	14.6	38,441	14.1	152,836	14.7	20.1
90-95	8,149	4.4	270,942	10.0	59,198	10.5	211,744	9.8	21.9
95-99	6,355	3.4	455,154	13.1	114,790	15.9	340,365	12.3	25.2
Top 1 Percent	1,360	0.7	3,153,159	19.4	1,070,138	31.6	2,083,021	16.1	33.9
Top 0.1 Percent	146	0.1	13,310,813	8.8	4,662,325	14.8	8,648,489	7.2	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Number of AMT Taxpayers (millions). Baseline: 5 Proposal: 0

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$18,626; 40% \$34,589; 60% \$57,568; 80% \$92,401; 90% \$131,891; 95% \$177,563; 99% \$473,266; 99.9% \$2,972,922.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (%) Points	Under the Proposal	Change (%) Points	Under the Proposal
Lowest Quintile	2.0	4.2	-248	-21.0	-0.2	2.4	-1.8	6.8
Second Quintile	1.5	7.2	-446	-16.2	-0.2	5.8	-1.3	6.9
Middle Quintile	2.7	16.8	-1,342	-17.7	-0.6	12.0	-2.3	10.8
Fourth Quintile	2.5	18.3	-1,881	-11.3	0.5	22.1	-2.1	16.0
Top Quintile	4.4	52.9	-7,617	-12.4	0.6	57.4	-3.2	22.7
All	3.0	100.0	-1,594	-13.4	0.0	100.0	-2.5	16.1
Addendum								
80-90	1.3	5.8	-1,380	-4.7	1.6	18.1	-1.0	20.2
90-95	0.8	1.8	-1,225	-2.9	1.0	9.1	-0.6	21.6
95-99	2.1	5.6	-4,707	-6.1	1.0	13.3	-1.5	23.8
Top 1 Percent	14.5	39.9	-231,907	-26.6	-3.1	17.0	-9.4	25.9
Top 0.1 Percent	15.1	21.8	-986,403	-27.2	-1.7	9.0	-9.7	25.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	24,762	26.8	13,756	5.7	1,186	2.7	12,571	6.4	8.6
Second Quintile	23,725	25.7	33,408	13.4	2,756	5.9	30,652	15.1	8.3
Middle Quintile	18,409	20.0	58,006	18.0	7,577	12.7	50,429	19.2	13.1
Fourth Quintile	14,328	15.5	91,889	22.2	16,589	21.6	75,300	22.3	18.1
Top Quintile	10,217	11.1	235,963	40.6	61,212	56.8	174,751	37.0	25.9
All	92,243	100.0	64,314	100.0	11,927	100.0	52,387	100.0	18.6
Addendum									
80-90	6,135	6.7	138,774	14.4	29,419	16.4	109,354	13.9	21.2
90-95	2,096	2.3	191,681	6.8	42,691	8.1	148,990	6.5	22.3
95-99	1,732	1.9	307,083	9.0	77,852	12.3	229,231	8.2	25.4
Top 1 Percent	253	0.3	2,474,268	10.5	872,267	20.0	1,602,001	8.4	35.3
Top 0.1 Percent	33	0.0	10,175,973	5.6	3,623,690	10.7	6,552,284	4.4	35.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$18,626; 40% \$34,589; 60% \$57,568; 80% \$92,401; 90% \$131,891; 95% \$177,563; 99% \$473,266; 99.9% \$2,972,922.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.8	0.2	-197	-26.0	0.0	0.1	-0.8	2.1
Second Quintile	1.4	1.0	-769	-14.5	0.0	1.2	-1.3	7.6
Middle Quintile	2.3	4.6	-2,043	-16.6	0.0	4.5	-2.1	10.3
Fourth Quintile	3.1	12.8	-3,978	-15.8	0.1	13.4	-2.6	13.7
Top Quintile	5.9	81.2	-20,321	-16.5	-0.1	80.7	-4.4	22.0
All	4.8	100.0	-8,447	-16.4	0.0	100.0	-3.7	19.0
Addendum								
80-90	3.0	10.1	-5,451	-12.2	0.7	14.2	-2.4	17.2
90-95	2.8	7.3	-6,670	-10.1	0.9	12.7	-2.2	19.5
95-99	4.1	13.6	-16,091	-12.2	0.9	19.2	-3.1	22.1
Top 1 Percent	11.3	50.2	-246,137	-22.2	-2.6	34.6	-7.5	26.2
Top 0.1 Percent	12.6	23.7	-1,170,589	-23.5	-1.4	15.1	-8.2	26.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	4,808	8.0	26,258	0.9	759	0.1	25,500	1.2	2.9
Second Quintile	6,791	11.3	59,739	3.0	5,299	1.2	54,440	3.5	8.9
Middle Quintile	11,347	18.9	99,640	8.3	12,295	4.5	87,344	9.4	12.3
Fourth Quintile	16,385	27.2	154,264	18.5	25,116	13.3	129,148	20.1	16.3
Top Quintile	20,293	33.7	467,475	69.6	123,221	80.8	344,254	66.3	26.4
All	60,148	100.0	226,784	100.0	51,480	100.0	175,304	100.0	22.7
Addendum									
80-90	9,401	15.6	227,819	15.7	44,608	13.5	183,211	16.3	19.6
90-95	5,561	9.2	303,647	12.4	65,843	11.8	237,805	12.5	21.7
95-99	4,296	7.1	521,679	16.4	131,485	18.2	390,194	15.9	25.2
Top 1 Percent	1,036	1.7	3,297,651	25.0	1,110,604	37.2	2,187,047	21.5	33.7
Top 0.1 Percent	103	0.2	14,303,094	10.8	4,984,774	16.5	9,318,320	9.1	34.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$18,626; 40% \$34,589; 60% \$57,568; 80% \$92,401; 90% \$131,891; 95% \$177,563; 99% \$473,266; 99.9% \$2,972,922.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	3.6	-134	14.9	-0.9	-3.7	-0.5	-4.2
Second Quintile	1.6	18.5	-790	-19.5	-1.0	10.2	-1.5	6.2
Middle Quintile	2.3	30.8	-1,724	-14.6	-0.8	24.3	-2.0	11.6
Fourth Quintile	1.8	19.5	-1,889	-8.1	1.2	29.7	-1.4	16.4
Top Quintile	2.8	27.5	-6,129	-8.5	1.4	39.5	-2.1	22.4
All	1.9	100.0	-1,204	-11.8	0.0	100.0	-1.6	12.2
Addendum								
80-90	0.5	2.2	-785	-2.0	1.4	14.1	-0.4	20.0
90-95	0.9	1.8	-1,868	-3.2	0.7	7.5	-0.7	22.3
95-99	1.7	3.1	-4,946	-5.2	0.5	7.6	-1.3	23.1
Top 1 Percent	10.3	20.4	-204,045	-20.9	-1.2	10.4	-6.9	26.2
Top 0.1 Percent	12.2	10.5	-1,074,305	-23.3	-0.7	4.7	-8.0	26.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	9,488	32.3	24,885	10.9	-903	-2.9	25,787	13.1	-3.6
Second Quintile	8,289	28.2	52,623	20.1	4,043	11.2	48,580	21.5	7.7
Middle Quintile	6,331	21.5	87,716	25.5	11,853	25.0	75,862	25.6	13.5
Fourth Quintile	3,656	12.4	131,330	22.1	23,363	28.5	107,967	21.1	17.8
Top Quintile	1,590	5.4	293,196	21.4	71,796	38.1	221,400	18.8	24.5
All	29,417	100.0	73,912	100.0	10,190	100.0	63,721	100.0	13.8
Addendum									
80-90	988	3.4	188,439	8.6	38,465	12.7	149,973	7.9	20.4
90-95	345	1.2	256,998	4.1	59,165	6.8	197,833	3.6	23.0
95-99	221	0.8	390,811	4.0	95,137	7.0	295,674	3.5	24.3
Top 1 Percent	35	0.1	2,957,082	4.8	978,428	11.6	1,978,654	3.7	33.1
Top 0.1 Percent	3	0.0	13,410,797	2.1	4,612,247	5.4	8,798,550	1.6	34.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$18,626; 40% \$34,589; 60% \$57,568; 80% \$92,401; 90% \$131,891; 95% \$177,563; 99% \$473,266; 99.9% \$2,972,922.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	0.5	-125	15.3	-0.2	-0.7	-0.5	-3.6
Second Quintile	1.6	3.2	-826	-16.8	-0.1	2.7	-1.4	7.0
Middle Quintile	2.3	7.8	-2,002	-13.8	0.1	8.3	-1.9	12.1
Fourth Quintile	2.2	10.9	-3,034	-10.0	0.9	16.8	-1.8	16.2
Top Quintile	5.8	77.3	-22,656	-15.4	-0.7	72.7	-4.2	23.1
All	4.0	100.0	-5,222	-14.6	0.0	100.0	-3.1	18.4
Addendum								
80-90	1.9	6.8	-3,870	-7.3	1.2	14.7	-1.5	19.1
90-95	2.0	4.5	-5,541	-7.1	0.8	10.1	-1.6	20.7
95-99	4.5	13.5	-20,439	-12.4	0.4	16.3	-3.3	23.2
Top 1 Percent	11.4	52.6	-277,082	-22.1	-3.1	31.7	-7.5	26.6
Top 0.1 Percent	12.3	22.7	-1,340,629	-23.1	-1.4	12.9	-8.0	26.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	11,680	21.9	26,018	3.4	-821	-0.5	26,839	4.5	-3.2
Second Quintile	10,901	20.5	58,296	7.2	4,928	2.8	53,368	8.4	8.5
Middle Quintile	10,866	20.4	102,960	12.6	14,476	8.2	88,485	13.8	14.1
Fourth Quintile	10,013	18.8	168,851	19.1	30,356	15.9	138,494	20.0	18.0
Top Quintile	9,494	17.8	540,309	57.9	147,528	73.4	392,781	53.7	27.3
All	53,254	100.0	166,282	100.0	35,843	100.0	130,440	100.0	21.6
Addendum									
80-90	4,859	9.1	257,587	14.1	53,131	13.5	204,456	14.3	20.6
90-95	2,276	4.3	349,453	9.0	78,010	9.3	271,443	8.9	22.3
95-99	1,831	3.4	623,059	12.9	165,252	15.9	457,808	12.1	26.5
Top 1 Percent	528	1.0	3,679,010	21.9	1,254,841	34.7	2,424,169	18.4	34.1
Top 0.1 Percent	47	0.1	16,718,306	8.9	5,803,668	14.3	10,914,638	7.4	34.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2015 dollars): 20% \$18,626; 40% \$34,589; 60% \$57,568; 80% \$92,401; 90% \$131,891; 95% \$177,563; 99% \$473,266; 99.9% \$2,972,922.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T15-0173
Gov. Bush's Tax Reform Plan
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.9	0.5	-136	-36.4	-0.1	0.3	-0.8	1.5
Second Quintile	0.8	1.9	-297	-31.3	-0.2	1.3	-0.8	1.8
Middle Quintile	2.3	7.7	-1,394	-33.6	-0.7	4.7	-2.1	4.2
Fourth Quintile	3.8	16.7	-3,792	-27.9	-0.8	13.4	-3.4	8.7
Top Quintile	7.7	72.7	-21,286	-21.9	1.8	80.1	-5.7	20.2
All	5.0	100.0	-4,238	-23.7	0.0	100.0	-4.1	13.3
Addendum								
80-90	4.1	10.5	-5,704	-19.8	0.6	13.1	-3.4	13.7
90-95	4.0	6.8	-7,909	-15.8	1.1	11.2	-3.2	16.9
95-99	5.3	9.6	-16,671	-16.7	1.2	14.9	-4.0	20.0
Top 1 Percent	13.6	45.8	-307,706	-25.8	-1.2	40.9	-8.9	25.6
Top 0.1 Percent	14.2	26.2	-1,130,613	-25.9	-0.7	23.2	-9.2	26.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2025 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	
Lowest Quintile	8,009	14.8	16,482	2.4	375	0.3	16,107	2.8	2.3
Second Quintile	14,992	27.7	36,314	9.8	948	1.5	35,366	11.6	2.6
Middle Quintile	12,619	23.3	66,063	15.0	4,144	5.4	61,919	17.0	6.3
Fourth Quintile	10,109	18.7	112,381	20.4	13,583	14.1	98,798	21.8	12.1
Top Quintile	7,840	14.5	374,272	52.8	97,003	78.3	277,269	47.4	25.9
All	54,189	100.0	102,568	100.0	17,922	100.0	84,646	100.0	17.5
Addendum									
80-90	4,211	7.8	168,597	12.8	28,782	12.5	139,815	12.8	17.1
90-95	1,959	3.6	249,874	8.8	50,175	10.1	199,699	8.5	20.1
95-99	1,328	2.5	413,716	9.9	99,580	13.6	314,136	9.1	24.1
Top 1 Percent	342	0.6	3,466,036	21.3	1,195,204	42.1	2,270,832	16.9	34.5
Top 0.1 Percent	53	0.1	12,336,068	11.8	4,373,914	23.9	7,962,154	9.2	35.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-3).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal includes individual, corporate, payroll, and estate tax provisions in Gov. Bush's tax reform proposal. For details of the proposals see TPC's "An Analysis of Governor Bush's Tax Plan." For a description of current law, see

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