

**T17-0180**  
**Share of Change in Corporate Income Tax Burden**  
**By Expanded Cash Income Percentile, 2017**  
**Baseline: Current Law**

Expanded Cash Income Percentile <sup>1</sup>	Tax Units	Share of Total (Percentage Points)		
		Long-Run Change in Burden		Short-Run Change in Burden <sup>4</sup>
		Rate Change <sup>2</sup>	Change in Cost Recovery Provisions <sup>3</sup>	
<b>Lowest Quintile</b>	27.8	1.5	2.5	0.8
<b>Second Quintile</b>	22.0	4.3	6.0	3.2
<b>Middle Quintile</b>	19.4	8.5	11.1	6.8
<b>Fourth Quintile</b>	16.4	14.8	18.0	12.8
<b>Top Quintile</b>	13.8	70.0	61.7	75.6
<b>All</b>	100.0	100.0	100.0	100.0
<b>Addendum</b>				
<b>80-90</b>	7.1	11.4	13.2	10.1
<b>90-95</b>	3.4	9.4	10.0	9.0
<b>95-99</b>	2.6	15.7	15.0	16.2
<b>Top 1 Percent</b>	0.7	33.6	23.5	40.3
<b>Top 0.1 Percent</b>	0.1	21.7	12.8	27.6

*Source* : Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) 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 2017 dollars): 20% \$24,900; 40% \$48,300; 60% \$85,600; 80% \$149,600; 90% \$217,200; 95% \$309,900; 99% \$726,100; 99.9% \$3,0734,00. 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>.

(2) Standard long-run distribution for the baseline corporate income tax burden: 20 percent is borne by labor income, 20 percent by the normal return to all capital income and 60 percent by corporate equity income.

(3) Corporate income tax burden on the normal return: 50 percent labor; and 50 percent all capital.

(4) Corporate income tax burden on supernormal returns (corporate equity).