### Table T21-0039


**As Passed by the Senate**

**Baseline: Current Law**

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,³</th>
<th>Tax Units</th>
<th>Percent Change in After-Tax Income ⁴</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>44,330</td>
<td>25.3</td>
<td>20.4</td>
<td>23.5</td>
<td>-2,850</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>38,420</td>
<td>21.9</td>
<td>9.3</td>
<td>23.3</td>
<td>-3,260</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>35,490</td>
<td>20.2</td>
<td>5.5</td>
<td>22.2</td>
<td>-3,350</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>29,440</td>
<td>16.8</td>
<td>3.6</td>
<td>20.7</td>
<td>-3,770</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>24,680</td>
<td>14.1</td>
<td>0.7</td>
<td>8.8</td>
<td>-1,900</td>
</tr>
<tr>
<td>All</td>
<td>175,540</td>
<td>100.0</td>
<td>3.8</td>
<td>100.0</td>
<td>-3,060</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,³</th>
<th>Tax Units</th>
<th>Percent Change in After-Tax Income ⁴</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate ⁵</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>12,740</td>
<td>7.3</td>
<td>2.0</td>
<td>7.6</td>
<td>-3,210</td>
</tr>
<tr>
<td>90-95</td>
<td>6,080</td>
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<td>0.4</td>
<td>1.0</td>
<td>-870</td>
</tr>
<tr>
<td>95-99</td>
<td>4,720</td>
<td>2.7</td>
<td>0.1</td>
<td>0.2</td>
<td>-180</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>1,150</td>
<td>0.7</td>
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</tr>
<tr>
<td>Top 0.1 Percent</td>
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<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>20</td>
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</tbody>
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**Source:** Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

1. Calender Year. Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0030 through T21-0035 for details of the proposals included. These estimates revise TPC’s earlier analysis in which the non-filer take-up rate for the childless EITC was too low. [http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm](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](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 2020 dollars): 20% $25,500; 40% $51,000; 60% $91,100; 80% $164,300; 90% $240,900; 95% $341,700; 99% $799,100; 99.9% $3,496,400.

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 T21-0039


As Passed by the Senate

Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2021

#### Detail Table

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Percent Change in After-Tax Income</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change [% Points]</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>20.4</td>
<td>-2,850</td>
<td>-783.8</td>
<td>4.8</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>9.3</td>
<td>-3,260</td>
<td>-125.0</td>
<td>4.2</td>
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<tr>
<td>Middle Quintile</td>
<td>5.5</td>
<td>-3,350</td>
<td>-40.0</td>
<td>2.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>3.6</td>
<td>-3,770</td>
<td>-19.4</td>
<td>0.5</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.7</td>
<td>-1,900</td>
<td>-2.2</td>
<td>12.3</td>
</tr>
<tr>
<td>All</td>
<td>3.8</td>
<td>-3,060</td>
<td>-17.2</td>
<td>0.0</td>
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</table>

Addendum

<table>
<thead>
<tr>
<th></th>
<th>Percent of Total</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change [% Points]</td>
</tr>
<tr>
<td>80-90</td>
<td>2.0</td>
<td>-3,210</td>
<td>-8.5</td>
<td>1.6</td>
</tr>
<tr>
<td>90-95</td>
<td>0.4</td>
<td>-870</td>
<td>-1.5</td>
<td>2.2</td>
</tr>
<tr>
<td>95-99</td>
<td>0.1</td>
<td>-180</td>
<td>-0.2</td>
<td>3.5</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>5.0</td>
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<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>2.3</td>
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</table>

### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Percentile, 2021

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>44,330</td>
<td>25.3</td>
<td>14,360</td>
<td>3.7</td>
<td>360</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>38,420</td>
<td>21.9</td>
<td>37,720</td>
<td>8.4</td>
<td>2,610</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>35,490</td>
<td>20.2</td>
<td>69,900</td>
<td>14.3</td>
<td>8,390</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>29,440</td>
<td>16.8</td>
<td>123,180</td>
<td>20.9</td>
<td>19,450</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>24,680</td>
<td>14.1</td>
<td>366,800</td>
<td>52.6</td>
<td>86,150</td>
</tr>
<tr>
<td>All</td>
<td>100.0</td>
<td>98,930</td>
<td>17,780</td>
<td>100.0</td>
<td>81,150</td>
</tr>
</tbody>
</table>

Addendum

<table>
<thead>
<tr>
<th></th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>7.3</td>
<td>198,810</td>
<td>14.6</td>
<td>37,710</td>
</tr>
<tr>
<td>90-95</td>
<td>3.5</td>
<td>285,720</td>
<td>10.0</td>
<td>60,050</td>
</tr>
<tr>
<td>95-99</td>
<td>2.7</td>
<td>478,680</td>
<td>13.0</td>
<td>111,000</td>
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<tr>
<td>Top 1 Percent</td>
<td>0.7</td>
<td>2,264,120</td>
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<td>Top 0.1 Percent</td>
<td>0.7</td>
<td>10,033,740</td>
<td>6.8</td>
<td>2,963,020</td>
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</table>


Number of AMT Taxpayers (millions). Baseline: 0.1

(1) Calendar Year. Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0039 through T21-0035 for details of the proposals included.

These estimates revise TPC's earlier analysis in which the non-filer take-up rate for the childless EITC was too low.

http://www.taxpolicycenter.org/TaxModel/income.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/taxtopics/Baseline-Definitions.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 2020 dollars): 20% $25,500; 40% $51,000; 60% $91,100; 80% $164,300; 90% $240,900; 95% $341,700; 99% $799,100; 99.9% $3,496,400.

(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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.

http://www.taxpolicycenter.org
Table T21-0039  
As Passed by the Senate  
Baseline: Current Law  
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,²</th>
<th>Share of Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ³</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Change in After-Tax Income ⁴</td>
<td>Average Federal Tax Change</td>
<td>Change (% Points) Under the Proposal</td>
<td>Change (% Points) Under the Proposal</td>
</tr>
<tr>
<td></td>
<td>Dollars</td>
<td>Percent ⁵</td>
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<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>27.3</td>
<td>25.3</td>
<td>-3,720</td>
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<tr>
<td>Second Quintile</td>
<td>11.0</td>
<td>23.5</td>
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<td>Middle Quintile</td>
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<td>20.5</td>
<td>-3,300</td>
<td>-20.0</td>
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<tr>
<td>Top Quintile</td>
<td>0.5</td>
<td>7.0</td>
<td>-1,210</td>
<td>-1.7</td>
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<tr>
<td>All</td>
<td>3.8</td>
<td>100.0</td>
<td>-3,060</td>
<td>-17.2</td>
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</tbody>
</table>

Addendum

<table>
<thead>
<tr>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>1.4</td>
<td>5.9</td>
<td>-2,000</td>
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<td>2.2</td>
<td>18.5</td>
<td>-1.2</td>
</tr>
<tr>
<td>90-95</td>
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<td>0.9</td>
<td>-650</td>
<td>-1.3</td>
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<td>-0.3</td>
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<tr>
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<td>0.0</td>
<td>0.0</td>
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<td>14.1</td>
<td>0.0</td>
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</table>

Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Percentile Adjusted for Family Size, 2021 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,²</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income ⁶</th>
<th>Average Federal Tax Rate ³</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>36,490</td>
<td>20.8</td>
<td>13,440</td>
<td>2.8</td>
<td>-180</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>36,000</td>
<td>20.5</td>
<td>33,640</td>
<td>7.0</td>
<td>1,890</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>35,610</td>
<td>20.3</td>
<td>61,950</td>
<td>12.7</td>
<td>6,790</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>33,270</td>
<td>19.0</td>
<td>107,610</td>
<td>20.6</td>
<td>16,530</td>
</tr>
<tr>
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<td>30,990</td>
<td>17.7</td>
<td>317,310</td>
<td>56.6</td>
<td>72,930</td>
</tr>
<tr>
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<td>88,960</td>
<td>100.0</td>
<td>98,930</td>
<td>100.0</td>
<td>17,780</td>
</tr>
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</table>

Addendum

<table>
<thead>
<tr>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>15,870</td>
<td>9.0</td>
<td>170,750</td>
<td>15.6</td>
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<td>90-95</td>
<td>7,730</td>
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<td>12.7</td>
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<td>2,562,710</td>
<td>11.7</td>
<td>6,124,890</td>
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</table>

Number of AMT Taxpayers (millions): Baseline: 0.1 Proposal: 0.2  
(1) Calendar Year. Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0030 through T21-0035 for details of the proposals included.  
These estimates revise TPC’s earlier analysis in which the non-filer take-up rate for the childless EITC was too low. http://www.taxpolicycenter.org/TaxModel/income.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/taxtopics/Baseline-Definitions.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 [0-2020 dollars]: 20% $17,600; 40% $34,800; 60% $59,800; 80% $100,800; 90% $145,700; 99% $204,000; 99.9% $463,200; 99.9% $2,009,900.  
(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.  
(6) 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 T21-0039
As Passed by the Senate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021

### Detail Table - Single Tax Units

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Share of Total</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percent Change in After-Tax Income</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change [% Points]</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>20.5</td>
<td>-2,030</td>
<td>-458.7</td>
<td>-7.1</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7.2</td>
<td>-1,730</td>
<td>-81.6</td>
<td>-4.4</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>2.7</td>
<td>-1,530</td>
<td>-26.9</td>
<td>-1.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2.0</td>
<td>-1,320</td>
<td>-10.3</td>
<td>2.0</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.2</td>
<td>-350</td>
<td>-0.7</td>
<td>11.4</td>
</tr>
<tr>
<td>All</td>
<td>3.5</td>
<td>-1,550</td>
<td>-17.5</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Addendum

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>0.5</td>
<td>-520</td>
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<td>19.4</td>
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<td>90-95</td>
<td>0.1</td>
<td>-170</td>
<td>-0.5</td>
<td>2.1</td>
<td>12.3</td>
</tr>
<tr>
<td>95-99</td>
<td>0.0</td>
<td>-50</td>
<td>-0.1</td>
<td>2.7</td>
<td>15.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>3.5</td>
<td>20.2</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>*</td>
<td>1.7</td>
<td>9.8</td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Percentile Adjusted for Family Size, 2021

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>22,170</td>
<td>10,360</td>
<td>5.1</td>
<td>440</td>
<td>1.3</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>19,900</td>
<td>26,250</td>
<td>11.7</td>
<td>2,120</td>
<td>5.7</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>17,760</td>
<td>47,290</td>
<td>18.8</td>
<td>5,680</td>
<td>13.5</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>13,450</td>
<td>78,330</td>
<td>23.5</td>
<td>12,850</td>
<td>25.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>8,970</td>
<td>201,260</td>
<td>40.3</td>
<td>46,660</td>
<td>56.1</td>
</tr>
<tr>
<td>All</td>
<td>84,040</td>
<td>53,300</td>
<td>100.0</td>
<td>8,880</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Addendum

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>5,130</td>
<td>121,450</td>
<td>13.9</td>
<td>23,830</td>
<td>16.4</td>
</tr>
<tr>
<td>90-95</td>
<td>2,100</td>
<td>173,720</td>
<td>8.1</td>
<td>36,260</td>
<td>10.2</td>
</tr>
<tr>
<td>95-99</td>
<td>1,450</td>
<td>284,230</td>
<td>9.2</td>
<td>66,050</td>
<td>12.9</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>290</td>
<td>1,396,970</td>
<td>9.0</td>
<td>428,950</td>
<td>16.7</td>
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<td>30</td>
<td>5,877,030</td>
<td>4.3</td>
<td>1,831,960</td>
<td>8.1</td>
</tr>
</tbody>
</table>


(1) Calendar Year. Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0030 through T21-0035 for details of the proposals included. These estimates revise TPC's earlier analysis in which the non-filer take-up rate for the childless EITC was too low.

(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 2020 dollars): 20% $17,600; 40% $34,800; 60% $59,800; 80% $100,600; 90% $145,700; 95% $204,000; 99% $463,200; 99.9% $2,009,900.

(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) Percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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.

As Passed by the Senate

**Baseline: Current Law**

Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021¹

#### Detailed Table - Married Tax Units Filing Jointly

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹²</th>
<th>Percent Change in Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁸</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change [% Points]</td>
</tr>
<tr>
<td></td>
<td>After-Tax Income ⁴</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>32.9</td>
<td>-6,040</td>
<td>2,600.8</td>
<td>-2.2</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>13.1</td>
<td>-5,560</td>
<td>-269.7</td>
<td>-2.3</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>7.4</td>
<td>-5,360</td>
<td>-65.7</td>
<td>-2.7</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>4.3</td>
<td>-4,890</td>
<td>-25.2</td>
<td>-2.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.6</td>
<td>-1,600</td>
<td>-1.9</td>
<td>9.6</td>
</tr>
<tr>
<td>All</td>
<td>3.0</td>
<td>-4,120</td>
<td>-12.4</td>
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#### Addendum

<table>
<thead>
<tr>
<th>Income Percentile</th>
<th>Percent of Total</th>
<th>Change (%) Points</th>
<th>Under the Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>1.7</td>
<td>9.9</td>
<td>17.5</td>
</tr>
<tr>
<td>90-95</td>
<td>0.4</td>
<td>1.7</td>
<td>15.7</td>
</tr>
<tr>
<td>95-99</td>
<td>0.0</td>
<td>0.0</td>
<td>23.9</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>22.6</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>28.8</td>
</tr>
<tr>
<td>Top 0.5 Percent</td>
<td>0.0</td>
<td>1.8</td>
<td>14.1</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes

by Expanded Cash Income Percentile Adjusted for Family Size, 2021¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹³</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>6,720</td>
<td>10.4</td>
<td>18,100</td>
<td>1.1</td>
<td>-230</td>
<td>-0.1</td>
<td>18,330</td>
<td>1.4</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>8,250</td>
<td>12.8</td>
<td>44,640</td>
<td>3.3</td>
<td>2,060</td>
<td>0.8</td>
<td>42,580</td>
<td>3.9</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>11,880</td>
<td>18.4</td>
<td>80,790</td>
<td>8.6</td>
<td>8,150</td>
<td>4.5</td>
<td>72,640</td>
<td>9.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>16,260</td>
<td>25.2</td>
<td>132,250</td>
<td>19.3</td>
<td>19,420</td>
<td>14.7</td>
<td>112,830</td>
<td>20.4</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>20,330</td>
<td>31.5</td>
<td>369,310</td>
<td>67.5</td>
<td>48,480</td>
<td>79.9</td>
<td>288,830</td>
<td>64.5</td>
</tr>
<tr>
<td>All</td>
<td>64,640</td>
<td>100.0</td>
<td>722,110</td>
<td>100.0</td>
<td>33,270</td>
<td>100.0</td>
<td>356,840</td>
<td>100.0</td>
</tr>
</tbody>
</table>

#### Addendum

<table>
<thead>
<tr>
<th>Income Percentile</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>9,740</td>
<td>15.1</td>
<td>198,090</td>
<td>17.3</td>
<td>36,590</td>
<td>16.6</td>
</tr>
<tr>
<td>90-95</td>
<td>5,230</td>
<td>8.1</td>
<td>278,760</td>
<td>13.1</td>
<td>57,570</td>
<td>14.0</td>
</tr>
<tr>
<td>95-99</td>
<td>4,330</td>
<td>6.7</td>
<td>460,140</td>
<td>17.9</td>
<td>104,110</td>
<td>21.0</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>1,030</td>
<td>1.6</td>
<td>2,061,610</td>
<td>19.1</td>
<td>590,110</td>
<td>28.3</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>100</td>
<td>0.2</td>
<td>9,317,360</td>
<td>8.1</td>
<td>2,796,500</td>
<td>12.4</td>
</tr>
</tbody>
</table>


(1) Calendar Year. Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0030 through T21-0035 for details of the proposals included.

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(5) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(6) 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.

http://www.taxpolicycenter.org
Table T21-0039
As Passed by the Senate
Baseline: Current Law

Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021 ¹

detail Table - Head of Household Tax Units

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Percent Change in After-Tax Income</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate a</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Average (dollars)</td>
<td>Change [% Points] Under the Proposal</td>
<td>Change [% Points] Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>32.8</td>
<td>-6,820</td>
<td>321.0</td>
<td>483.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>15.0</td>
<td>-6,120</td>
<td>331.1</td>
<td>-293.4</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>8.3</td>
<td>-5,310</td>
<td>149.2</td>
<td>49.2</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>4.4</td>
<td>-4,160</td>
<td>146.0</td>
<td>255.5</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.7</td>
<td>-1,490</td>
<td>-1.2</td>
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<td>All</td>
<td>10.6</td>
<td>-5,710</td>
<td>-91.1</td>
<td>0.0</td>
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</table>

Addendum

<table>
<thead>
<tr>
<th>After-Tax Income</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>7,200</td>
<td>30.8</td>
<td>18,650</td>
<td>9.5</td>
<td>-2,130</td>
<td>-10.4</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7,210</td>
<td>30.9</td>
<td>41,760</td>
<td>21.4</td>
<td>890</td>
<td>4.4</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>5,010</td>
<td>21.4</td>
<td>71,080</td>
<td>25.3</td>
<td>7,240</td>
<td>24.8</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2,760</td>
<td>11.8</td>
<td>112,020</td>
<td>21.9</td>
<td>17,880</td>
<td>33.6</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>1,110</td>
<td>4.7</td>
<td>275,840</td>
<td>21.7</td>
<td>63,000</td>
<td>47.7</td>
</tr>
<tr>
<td>All</td>
<td>23,380</td>
<td>100.0</td>
<td>60,200</td>
<td>100.0</td>
<td>6,270</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Addendum

| Top 0.1 Percent | 30      | 0.1    | 2,920,150 | 5.8  | 836,940 | 15.9 | 2,083,210 | 4.6 | 287.3 |
| Top 0.5 Percent  | *       | 0      | 15,848,880 | 3.7 | 4,481,420 | 10.1 | 13,367,460 | 3.0 | 283.3 |

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2021 ¹

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>7,200</td>
<td>30.8</td>
<td>18,650</td>
<td>9.5</td>
<td>-2,130</td>
<td>-10.4</td>
<td>20,780</td>
<td>11.9</td>
<td>-11.4</td>
<td></td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7,210</td>
<td>30.9</td>
<td>41,760</td>
<td>21.4</td>
<td>890</td>
<td>4.4</td>
<td>40,850</td>
<td>23.4</td>
<td>2.1</td>
<td></td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>5,010</td>
<td>21.4</td>
<td>71,080</td>
<td>25.3</td>
<td>7,240</td>
<td>24.8</td>
<td>63,840</td>
<td>25.4</td>
<td>10.2</td>
<td></td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2,760</td>
<td>11.8</td>
<td>112,020</td>
<td>21.9</td>
<td>17,880</td>
<td>33.6</td>
<td>94,170</td>
<td>20.6</td>
<td>15.9</td>
<td></td>
</tr>
<tr>
<td>Top Quintile</td>
<td>1,110</td>
<td>4.7</td>
<td>275,840</td>
<td>21.7</td>
<td>63,000</td>
<td>47.7</td>
<td>212,850</td>
<td>18.7</td>
<td>22.8</td>
<td></td>
</tr>
<tr>
<td>All</td>
<td>23,380</td>
<td>100.0</td>
<td>60,200</td>
<td>100.0</td>
<td>6,270</td>
<td>100.0</td>
<td>53,940</td>
<td>100.0</td>
<td>10.4</td>
<td></td>
</tr>
</tbody>
</table>

Addendum

| Top 0.1 Percent | 30      | 0.1    | 2,920,150 | 5.8  | 836,940 | 15.9 | 2,083,210 | 4.6 | 287.3 |
| Top 0.5 Percent  | *       | 0      | 15,848,880 | 3.7 | 4,481,420 | 10.1 | 13,367,460 | 3.0 | 283.3 |

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(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 2020 dollars): 20% $17,600; 40% $34,800; 60% $59,800; 80% $100,600; 90% $145,700; 95% $204,000; 99% $463,200; 99.9% $2,009,900.
(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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.
(6) 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 T21-0039


**As Passed by the Senate**

**Baseline: Current Law**

**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021**

#### Detail Table - Tax Units with Children

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Change</td>
<td>Under the Proposal</td>
<td>Change</td>
</tr>
<tr>
<td></td>
<td>Dollars</td>
<td>% Points</td>
<td>Dollars</td>
</tr>
<tr>
<td><strong>Lowest Quintile</strong></td>
<td>35.3</td>
<td>7.670</td>
<td>-9.6</td>
</tr>
<tr>
<td><strong>Second Quintile</strong></td>
<td>16.1</td>
<td>-7.100</td>
<td>-7.7</td>
</tr>
<tr>
<td><strong>Middle Quintile</strong></td>
<td>9.3</td>
<td>-6.920</td>
<td>-4.9</td>
</tr>
<tr>
<td><strong>Fourth Quintile</strong></td>
<td>5.4</td>
<td>-6.580</td>
<td>-0.6</td>
</tr>
<tr>
<td><strong>Top Quintile</strong></td>
<td>0.6</td>
<td>-1.880</td>
<td>23.0</td>
</tr>
<tr>
<td><strong>All</strong></td>
<td>5.7</td>
<td>-6.150</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Addendum</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Change</td>
<td>Under the Proposal</td>
<td>Change</td>
</tr>
<tr>
<td></td>
<td>Dollars</td>
<td>% Points</td>
<td>Dollars</td>
</tr>
<tr>
<td><strong>80-90</strong></td>
<td>1.8</td>
<td>-3.150</td>
<td>4.0</td>
</tr>
<tr>
<td><strong>90-95</strong></td>
<td>0.3</td>
<td>-0.700</td>
<td>4.1</td>
</tr>
<tr>
<td><strong>95-99</strong></td>
<td>0.0</td>
<td>-0.300</td>
<td>6.1</td>
</tr>
<tr>
<td><strong>Top 1 Percent</strong></td>
<td>0.0</td>
<td>40.0</td>
<td>8.9</td>
</tr>
<tr>
<td><strong>Top 0.1 Percent</strong></td>
<td>0.0</td>
<td>30.0</td>
<td>3.8</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Percentile Adjusted for Family Size, 2021

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
</tr>
<tr>
<td><strong>Lowest Quintile</strong></td>
<td>11,570</td>
<td>21.8</td>
<td>19,630</td>
<td>3.2</td>
<td>-2,090</td>
</tr>
<tr>
<td><strong>Second Quintile</strong></td>
<td>11,250</td>
<td>21.2</td>
<td>45,490</td>
<td>7.2</td>
<td>1,330</td>
</tr>
<tr>
<td><strong>Middle Quintile</strong></td>
<td>10,590</td>
<td>20.0</td>
<td>84,140</td>
<td>12.6</td>
<td>9,470</td>
</tr>
<tr>
<td><strong>Fourth Quintile</strong></td>
<td>9,970</td>
<td>18.8</td>
<td>145,410</td>
<td>20.5</td>
<td>24,040</td>
</tr>
<tr>
<td><strong>Top Quintile</strong></td>
<td>9,420</td>
<td>17.7</td>
<td>425,870</td>
<td>56.6</td>
<td>103,910</td>
</tr>
<tr>
<td><strong>All</strong></td>
<td>53,110</td>
<td>100.0</td>
<td>1,331,330</td>
<td>100.0</td>
<td>24,700</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Addendum</th>
<th>Tax Units</th>
<th>Pre-Tax Income</th>
<th>Federal Tax Burden</th>
<th>After-Tax Income</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
<td>Percent of Total</td>
<td>Average (dollars)</td>
</tr>
<tr>
<td><strong>80-90</strong></td>
<td>4,780</td>
<td>9.0</td>
<td>224,880</td>
<td>15.2</td>
<td>45,320</td>
</tr>
<tr>
<td><strong>90-95</strong></td>
<td>2,330</td>
<td>4.4</td>
<td>323,350</td>
<td>10.6</td>
<td>71,900</td>
</tr>
<tr>
<td><strong>95-99</strong></td>
<td>1,830</td>
<td>3.5</td>
<td>542,370</td>
<td>14.0</td>
<td>132,680</td>
</tr>
<tr>
<td><strong>Top 1 Percent</strong></td>
<td>1,480</td>
<td>0.9</td>
<td>2,491,550</td>
<td>16.8</td>
<td>736,350</td>
</tr>
<tr>
<td><strong>Top 0.1 Percent</strong></td>
<td>50</td>
<td>0.1</td>
<td>11,176,090</td>
<td>7.3</td>
<td>3,283,110</td>
</tr>
</tbody>
</table>

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

---

**Addendum**

1. **Calendar Year.** Baseline is the law currently in place as of March 7, 2021. Includes certain provisions affecting: economic impact payments (additional recovery rebates for individuals); child tax credit (CTC); child and dependent care tax credit (CDCTC); and earned income tax credit (EITC). See Tables T21-0036, T21-0037, and T21-0030 through T21-0035 for details of the proposals included.

2. These estimates revise TPC’s earlier analysis in which the non-filer take-up rate for the childless EITC was too low.

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 2020 dollars): 20% $17,600; 40% $34,800; 60% $59,800; 80% $100,600; 90% $145,700; 95% $2,009,900.**

4. **Average 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. **For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.**

6. **Average federal tax (includes individual and corporate income tax, payroll tax for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.**
## Table T21-0039
#### As Passed by the Senate

### Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2021

#### Baseline: Current Law

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,²</th>
<th>Percent Change in After-Tax Income ³</th>
<th>Share of Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate ⁶</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage of Total</td>
<td>After-Tax Income</td>
<td>Dollars</td>
<td>Percent ⁴</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td></td>
<td>(%)</td>
<td>Federal Tax Change</td>
<td>(Dollars)</td>
<td>(%)</td>
<td>Change (%) Points</td>
</tr>
<tr>
<td>Lower Quintile</td>
<td>16.8</td>
<td>14.0</td>
<td>-2,150</td>
<td>-1,746.8</td>
<td>-2.6</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7.2</td>
<td>25.3</td>
<td>-2,150</td>
<td>-376.5</td>
<td>-4.6</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>4.1</td>
<td>26.2</td>
<td>-2,190</td>
<td>-86.7</td>
<td>4.1</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2.5</td>
<td>21.9</td>
<td>-2,210</td>
<td>-25.2</td>
<td>-1.5</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.4</td>
<td>8.1</td>
<td>-1,000</td>
<td>-1.6</td>
<td>13.5</td>
</tr>
<tr>
<td>All</td>
<td>2.5</td>
<td>100.0</td>
<td>-1,980</td>
<td>-15.9</td>
<td>0.0</td>
</tr>
<tr>
<td>Addendum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>1.2</td>
<td>6.8</td>
<td>-1,630</td>
<td>-7.7</td>
<td>1.4</td>
</tr>
<tr>
<td>90-95</td>
<td>0.3</td>
<td>1.1</td>
<td>-540</td>
<td>-1.5</td>
<td>2.0</td>
</tr>
<tr>
<td>95-99</td>
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<td>0.2</td>
<td>-140</td>
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</tr>
<tr>
<td>Top 1 Percent</td>
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<td>0.0</td>
<td>-20</td>
<td>0.0</td>
<td>6.8</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>3.7</td>
</tr>
</tbody>
</table>

### Table T21-0039
#### Baseline Distribution of Income and Federal Taxes by Expanded Cash Income Percentile Adjusted for Family Size, 2021

<table>
<thead>
<tr>
<th>Expanded Cash Income Percentile ¹,²</th>
<th>Federal Tax Burden</th>
<th>Federal Tax Change</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
<th>Percent of Total</th>
<th>Average (dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Under the Proposal</td>
<td>Change (% Points)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lower Quintile</td>
<td>12.7</td>
<td>2.1</td>
<td>1.0</td>
<td>12,780</td>
<td>2.1</td>
<td>1.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>19.9</td>
<td>1.9</td>
<td>1.9</td>
<td>29,810</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>19.0</td>
<td>1.9</td>
<td>1.9</td>
<td>31,340</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>21.9</td>
<td>1.9</td>
<td>1.9</td>
<td>30,260</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>28.3</td>
<td>1.9</td>
<td>1.9</td>
<td>302,960</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>All</td>
<td>73.5</td>
<td>1.9</td>
<td>1.9</td>
<td>73,540</td>
<td>1.9</td>
<td>1.9</td>
</tr>
<tr>
<td>Addendum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>13.8</td>
<td>13.8</td>
<td>13.8</td>
<td>131,960</td>
<td>13.8</td>
<td>13.8</td>
</tr>
<tr>
<td>90-95</td>
<td>16.3</td>
<td>16.3</td>
<td>16.3</td>
<td>184,260</td>
<td>16.3</td>
<td>16.3</td>
</tr>
<tr>
<td>95-99</td>
<td>20.8</td>
<td>20.8</td>
<td>20.8</td>
<td>302,960</td>
<td>20.8</td>
<td>20.8</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>29.4</td>
<td>29.4</td>
<td>29.4</td>
<td>569,240</td>
<td>29.4</td>
<td>29.4</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
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<td>30.2</td>
<td>30.2</td>
<td>50,380</td>
<td>30.2</td>
<td>30.2</td>
</tr>
</tbody>
</table>

### Source:

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

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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) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

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

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

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

Addendum

11-Mar-21

REVISED RESULTS

http://www.taxpolicycenter.org