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PRELIMINARY RESULTS

Table T04-0047
Current-Law Distribution of Individual Income Tax By Cash Income
Percentile, 2011¹

Cash Income Class ²	Tax Units (thousands)	Income Tax ³		Average Income Tax Rate (Percent)
		Amount (\$ millions)	Percent of Total	
Lowest Quintile	30,998	-16,040	-1.1	-5.8
Second Quintile	31,550	-3,823	-0.3	-0.7
Middle Quintile	31,554	70,544	4.7	5.4
Fourth Quintile	31,554	217,697	14.4	9.4
Top Quintile	31,552	1,243,650	82.3	17.4
All	157,762	1,511,980	100.0	12.9
Addendum				
Top 10 Percent	15,775	1,012,301	67.0	19.2
Top 5 Percent	7,889	819,025	54.2	20.9
Top 1 Percent	1,578	490,601	32.4	23.2
Top 0.5 Percent	789	390,752	25.8	23.8
Top 0.1 Percent	158	228,631	15.1	24.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year.

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. Includes both filing and nonfiling units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a definition of income qualifiers, see "Explanation of Income Measures," at

<http://taxpolicycenter.org/TaxModel/tmdb/TMTTemplate.cfm?DocID=574>.

(3) Income tax is net of refundable credits.