

**Table T09-0156**  
**Administration's Fiscal Year 2010 Budget Proposals**  
**Major Individual Income Tax Provisions**  
**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2017 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
<b>Lowest Quintile</b>	68.7	0.2	3.7	-48.1	-498	-3.5	1.7
<b>Second Quintile</b>	72.0	0.2	1.8	-49.7	-566	-1.6	8.8
<b>Middle Quintile</b>	85.8	0.1	1.2	-51.5	-658	-1.0	16.0
<b>Fourth Quintile</b>	74.6	0.2	0.7	-42.0	-634	-0.6	19.0
<b>Top Quintile</b>	44.6	23.8	-1.9	291.8	4,999	1.5	26.0
<b>All</b>	70.2	3.7	-0.3	100.0	257	0.3	21.0
<b>Addendum</b>							
<b>80-90</b>	71.1	0.5	0.5	-19.2	-646	-0.4	21.5
<b>90-95</b>	26.8	14.7	0.0	0.9	62	0.0	23.0
<b>95-99</b>	8.9	78.1	-1.7	62.8	5,442	1.3	26.1
<b>Top 1 Percent</b>	5.0	90.5	-5.5	247.2	85,244	4.0	31.3
<b>Top 0.1 Percent</b>	1.6	97.8	-6.6	129.0	436,525	4.7	34.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 6.7

Proposal: 4.0

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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

(3) The cash 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 2009 dollars): 20% \$21,511, 40% \$40,507, 60% \$73,121, 80% \$124,687, 90% \$180,507, 95% \$253,364, 99% \$647,596, 99.9% \$2,909,682.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

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**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2017<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	68.7	0.2	3.7	-48.1	-498	-67.8	-0.6	0.3	-3.5	1.7
Second Quintile	72.0	0.2	1.8	-49.7	-566	-15.2	-0.7	3.6	-1.6	8.8
Middle Quintile	85.8	0.1	1.2	-51.5	-658	-5.9	-0.8	10.6	-1.0	16.0
Fourth Quintile	74.6	0.2	0.7	-42.0	-634	-2.9	-0.8	18.4	-0.6	19.0
Top Quintile	44.6	23.8	-1.9	291.8	4,999	6.0	3.0	67.0	1.5	26.0
All	70.2	3.7	-0.3	100.0	257	1.3	0.0	100.0	0.3	21.0
<b>Addendum</b>										
80-90	71.1	0.5	0.5	-19.2	-646	-1.7	-0.4	14.4	-0.4	21.5
90-95	26.8	14.7	0.0	0.9	62	0.1	-0.1	10.6	0.0	23.0
95-99	8.9	78.1	-1.7	62.8	5,442	5.1	0.6	16.8	1.3	26.1
Top 1 Percent	5.0	90.5	-5.5	247.2	85,244	14.6	2.9	25.2	4.0	31.3
Top 0.1 Percent	1.6	97.8	-6.6	129.0	436,525	16.0	1.5	12.1	4.7	34.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2017<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total	
	Number (thousands)	Percent of Total								
Lowest Quintile	41,566	24.8	14,062	736	13,327	5.2	3.7	4.4	0.9	
Second Quintile	37,825	22.6	35,605	3,711	31,894	10.4	8.5	9.6	4.3	
Middle Quintile	33,692	20.1	65,007	11,084	53,924	17.1	13.8	14.4	11.4	
Fourth Quintile	28,500	17.0	112,819	22,115	90,703	19.6	20.3	20.5	19.2	
Top Quintile	25,143	15.0	341,081	83,633	257,448	24.5	54.0	51.4	64.1	
All	167,465	100.0	94,762	19,596	75,167	20.7	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	12,762	7.6	174,473	38,228	136,245	21.9	14.0	13.8	14.9	
90-95	6,162	3.7	248,612	57,210	191,402	23.0	9.7	9.4	10.7	
95-99	4,970	3.0	431,148	107,002	324,145	24.8	13.5	12.8	16.2	
Top 1 Percent	1,249	0.8	2,140,734	584,791	1,555,943	27.3	16.9	15.4	22.3	
Top 0.1 Percent	127	0.1	9,329,067	2,735,036	6,594,031	29.3	7.5	6.7	10.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 6.7 Proposal: 4.0

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single).

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) The cash 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 2009 dollars): 20% \$21,511, 40% \$40,507, 60% \$73,121, 80% \$124,687, 90% \$180,507, 95% \$253,364, 99% \$647,596, 99.9% \$2,909,682.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

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**Major Individual Income Tax Provisions**  
**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	74.2	0.0	4.9	-50.3	-630	-232.4	-0.7	-0.4	-4.8	-2.7
<b>Second Quintile</b>	69.6	0.4	1.9	-44.9	-555	-18.0	-0.6	2.7	-1.7	7.8
<b>Middle Quintile</b>	79.5	0.2	1.2	-46.9	-599	-7.0	-0.7	8.1	-1.1	14.1
<b>Fourth Quintile</b>	85.3	0.1	0.9	-49.7	-675	-3.5	-0.9	17.7	-0.7	18.8
<b>Top Quintile</b>	42.1	18.7	-1.8	292.4	3,932	5.6	2.9	71.7	1.4	25.7
<b>All</b>	70.2	3.7	-0.3	100.0	257	1.3	0.0	100.0	0.3	21.0
<b>Addendum</b>										
<b>80-90</b>	64.4	0.4	0.4	-17.7	-472	-1.5	-0.4	15.7	-0.3	21.6
<b>90-95</b>	30.0	9.3	0.0	0.1	5	0.0	-0.2	11.9	0.0	23.1
<b>95-99</b>	9.2	61.3	-1.5	59.9	4,088	4.5	0.6	18.0	1.1	25.7
<b>Top 1 Percent</b>	6.0	87.6	-5.3	250.2	70,955	14.1	2.9	26.2	3.8	30.9
<b>Top 0.1 Percent</b>	1.5	97.5	-6.5	133.1	380,835	15.8	1.6	12.7	4.6	33.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	34,386	20.5	13,120	271	12,849	2.1	2.8	3.5	0.3
<b>Second Quintile</b>	34,848	20.8	32,557	3,085	29,472	9.5	7.2	8.2	3.3
<b>Middle Quintile</b>	33,757	20.2	56,995	8,619	48,376	15.1	12.1	13.0	8.9
<b>Fourth Quintile</b>	31,701	18.9	98,927	19,285	79,642	19.5	19.8	20.1	18.6
<b>Top Quintile</b>	32,033	19.1	289,295	70,501	218,794	24.4	58.4	55.7	68.8
<b>All</b>	167,465	100.0	94,762	19,596	75,167	20.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	16,188	9.7	149,228	32,657	116,571	21.9	15.2	15.0	16.1
<b>90-95</b>	8,019	4.8	212,959	49,183	163,776	23.1	10.8	10.4	12.0
<b>95-99</b>	6,307	3.8	369,070	90,760	278,310	24.6	14.7	14.0	17.4
<b>Top 1 Percent</b>	1,519	0.9	1,854,111	502,339	1,351,772	27.1	17.7	16.3	23.3
<b>Top 0.1 Percent</b>	151	0.1	8,252,663	2,413,016	5,839,647	29.2	7.8	7.0	11.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

Number of AMT Taxpayers (millions). Baseline: 6.7 Proposal: 4.0

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(3) The cash 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 2009 dollars): 20% \$14,773, 40% \$27,320, 60% \$46,603, 80% \$77,307, 90% \$110,823, 95% \$156,440, 99% \$393,186, 99.9% \$1,766,491.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	68.7	0.0	4.0	100.9	-356	-44.5	-0.8	1.0	-3.7	4.6
<b>Second Quintile</b>	56.3	0.5	1.4	87.3	-321	-12.5	-0.6	4.7	-1.3	8.9
<b>Middle Quintile</b>	72.4	0.0	1.1	102.0	-404	-6.1	-0.7	12.1	-1.0	14.7
<b>Fourth Quintile</b>	83.8	0.0	0.8	86.4	-453	-3.0	-0.5	21.5	-0.6	20.6
<b>Top Quintile</b>	29.8	10.6	-1.2	-277.4	1,737	3.6	2.6	60.6	0.9	26.0
<b>All</b>	63.5	1.6	0.2	100.0	-86	-0.8	0.0	100.0	-0.2	20.3
<b>Addendum</b>										
<b>80-90</b>	48.3	0.0	0.3	17.5	-205	-0.8	0.0	16.4	-0.2	23.2
<b>90-95</b>	10.0	0.4	0.1	3.2	-82	-0.2	0.1	11.1	-0.1	24.1
<b>95-99</b>	7.4	39.5	-0.8	-46.2	1,579	2.5	0.5	14.5	0.6	24.9
<b>Top 1 Percent</b>	3.8	84.5	-4.7	-251.9	41,431	11.6	2.1	18.6	3.3	32.2
<b>Top 0.1 Percent</b>	0.4	97.3	-6.6	-139.6	268,454	13.7	1.1	8.9	4.5	37.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	18,170	24.4	9,692	799	8,893	8.3	4.3	4.9	1.7
<b>Second Quintile</b>	17,434	23.4	25,275	2,563	22,712	10.1	10.7	12.1	5.3
<b>Middle Quintile</b>	16,166	21.7	42,521	6,663	35,858	15.7	16.7	17.7	12.8
<b>Fourth Quintile</b>	12,222	16.4	71,316	15,175	56,141	21.3	21.2	21.0	22.0
<b>Top Quintile</b>	10,236	13.7	190,185	47,771	142,414	25.1	47.4	44.6	58.1
<b>All</b>	74,602	100.0	55,098	11,291	43,807	20.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,476	7.3	108,095	25,256	82,839	23.4	14.4	13.9	16.4
<b>90-95</b>	2,495	3.4	153,613	37,161	116,453	24.2	9.3	8.9	11.0
<b>95-99</b>	1,875	2.5	259,784	63,062	196,722	24.3	11.9	11.3	14.0
<b>Top 1 Percent</b>	390	0.5	1,243,094	358,546	884,548	28.8	11.8	10.6	16.6
<b>Top 0.1 Percent</b>	33	0.0	6,016,823	1,955,878	4,060,944	32.5	4.9	4.1	7.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

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**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	70.2	0.0	5.3	-9.9	-899	-245.3	-0.3	-0.2	-5.2	-3.1
<b>Second Quintile</b>	74.0	0.4	2.5	-13.0	-933	-23.8	-0.4	1.2	-2.2	7.1
<b>Middle Quintile</b>	81.5	0.5	1.4	-15.9	-881	-8.3	-0.6	4.9	-1.2	13.0
<b>Fourth Quintile</b>	88.9	0.2	0.9	-22.5	-899	-4.0	-1.1	15.2	-0.7	17.7
<b>Top Quintile</b>	50.1	23.0	-1.9	161.5	5,061	6.1	2.4	78.8	1.5	25.6
<b>All</b>	71.0	7.5	-0.8	100.0	997	2.9	0.0	100.0	0.6	22.1
<b>Addendum</b>										
<b>80-90</b>	77.3	0.5	0.5	-10.1	-660	-1.8	-0.8	15.7	-0.4	20.9
<b>90-95</b>	40.5	12.7	0.0	0.2	23	0.0	-0.4	12.8	0.0	22.7
<b>95-99</b>	10.1	71.1	-1.7	34.8	5,255	5.1	0.4	20.3	1.3	26.0
<b>Top 1 Percent</b>	7.1	88.3	-5.4	136.6	80,767	14.7	3.1	30.0	3.9	30.6
<b>Top 0.1 Percent</b>	1.9	97.5	-6.5	70.9	411,300	16.3	1.6	14.3	4.6	33.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	6,936	11.0	17,202	366	16,836	2.1	1.2	1.5	0.1
<b>Second Quintile</b>	8,740	13.9	41,929	3,917	38,013	9.3	3.6	4.2	1.6
<b>Middle Quintile</b>	11,323	17.9	75,146	10,624	64,522	14.1	8.4	9.2	5.5
<b>Fourth Quintile</b>	15,747	25.0	121,524	22,445	99,079	18.5	18.9	19.7	16.3
<b>Top Quintile</b>	20,084	31.8	343,073	82,760	260,313	24.1	68.1	65.9	76.4
<b>All</b>	63,115	100.0	160,242	34,470	125,773	21.5	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	9,653	15.3	174,032	36,980	137,051	21.3	16.6	16.7	16.4
<b>90-95</b>	5,200	8.2	242,991	55,206	187,785	22.7	12.5	12.3	13.2
<b>95-99</b>	4,167	6.6	420,786	103,933	316,853	24.7	17.3	16.6	19.9
<b>Top 1 Percent</b>	1,065	1.7	2,060,200	549,490	1,510,710	26.7	21.7	20.3	26.9
<b>Top 0.1 Percent</b>	108	0.2	8,857,999	2,531,357	6,326,641	28.6	9.5	8.6	12.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$14,773, 40% \$27,320, 60% \$46,603, 80% \$77,307, 90% \$110,823, 95% \$156,440, 99% \$393,186, 99.9% \$1,766,491.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

**Table T09-0156**  
**Administration's Fiscal Year 2010 Budget Proposals**  
**Major Individual Income Tax Provisions**  
**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	88.4	0.0	5.5	54.1	-984	108.5	-5.0	-9.0	-5.8	-11.2
<b>Second Quintile</b>	91.9	0.4	1.9	33.0	-651	-20.2	-1.7	11.3	-1.7	6.7
<b>Middle Quintile</b>	94.3	0.1	1.2	20.9	-610	-6.1	0.6	28.1	-1.0	15.1
<b>Fourth Quintile</b>	73.8	0.0	0.6	9.1	-483	-2.4	1.8	31.7	-0.5	20.0
<b>Top Quintile</b>	19.2	12.2	-1.3	-17.2	2,276	4.1	4.4	37.9	1.0	25.2
<b>All</b>	85.8	0.7	1.4	100.0	-600	-8.0	0.0	100.0	-1.2	13.5
<b>Addendum</b>										
<b>80-90</b>	23.6	0.3	0.1	0.8	-156	-0.5	1.1	13.9	-0.1	23.0
<b>90-95</b>	17.1	10.1	-0.1	-0.2	148	0.3	0.5	5.7	0.1	23.9
<b>95-99</b>	6.5	50.7	-1.2	-3.5	3,220	3.9	0.9	8.2	0.9	24.7
<b>Top 1 Percent</b>	0.5	92.4	-5.2	-14.2	61,812	14.0	1.9	10.1	3.8	31.0
<b>Top 0.1 Percent</b>	0.7	98.5	-6.6	-7.0	361,719	15.8	0.9	4.5	4.6	34.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	8,997	33.0	16,938	-906	17,844	-5.4	10.9	13.4	-4.0
<b>Second Quintile</b>	8,293	30.4	38,122	3,218	34,903	8.4	22.6	24.2	13.0
<b>Middle Quintile</b>	5,596	20.5	62,970	10,089	52,881	16.0	25.2	24.7	27.6
<b>Fourth Quintile</b>	3,071	11.3	97,453	19,936	77,517	20.5	21.4	19.9	29.9
<b>Top Quintile</b>	1,234	4.5	229,223	55,548	173,675	24.2	20.2	17.9	33.5
<b>All</b>	27,245	100.0	51,423	7,521	43,902	14.6	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	790	2.9	144,070	33,253	110,817	23.1	8.1	7.3	12.8
<b>90-95</b>	228	0.8	198,923	47,309	151,614	23.8	3.2	2.9	5.3
<b>95-99</b>	179	0.7	349,524	83,120	266,404	23.8	4.5	4.0	7.3
<b>Top 1 Percent</b>	38	0.1	1,630,909	443,079	1,187,831	27.2	4.4	3.7	8.1
<b>Top 0.1 Percent</b>	3	0.0	7,819,012	2,295,715	5,523,297	29.4	1.8	1.5	3.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2009 dollars): 20% \$14,773, 40% \$27,320, 60% \$46,603, 80% \$77,307, 90% \$110,823, 95% \$156,440, 99% \$393,186, 99.9% \$1,766,491.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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

**Table T09-0156**  
**Administration's Fiscal Year 2010 Budget Proposals**  
**Major Individual Income Tax Provisions**  
**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	93.2	0.0	6.3	-131.4	-1,222	97.5	-1.1	-2.2	-6.7	-13.6
<b>Second Quintile</b>	98.3	0.1	2.5	-102.9	-998	-26.2	-0.9	2.4	-2.3	6.5
<b>Middle Quintile</b>	98.5	0.2	1.4	-94.0	-916	-7.3	-0.9	10.0	-1.2	15.0
<b>Fourth Quintile</b>	92.2	0.2	0.9	-94.8	-960	-3.6	-1.0	20.9	-0.7	19.5
<b>Top Quintile</b>	39.6	30.3	-2.3	524.3	6,732	6.8	3.8	68.8	1.7	27.4
<b>All</b>	86.6	4.9	-0.2	100.0	204	0.8	0.0	100.0	0.2	21.0
<b>Addendum</b>										
<b>80-90</b>	64.5	1.3	0.4	-23.2	-576	-1.2	-0.3	15.4	-0.3	22.8
<b>90-95</b>	20.3	34.6	-0.3	10.1	536	0.8	0.0	10.9	0.2	24.3
<b>95-99</b>	6.2	86.3	-2.4	131.9	8,745	6.6	1.0	17.8	1.7	28.1
<b>Top 1 Percent</b>	3.6	94.9	-6.3	405.6	108,544	15.8	3.2	24.7	4.5	32.9
<b>Top 0.1 Percent</b>	0.4	99.3	-7.0	190.9	537,133	16.7	1.5	11.1	4.9	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
<b>Lowest Quintile</b>	11,193	21.9	18,214	-1,254	19,468	-6.9	3.4	4.6	-1.1
<b>Second Quintile</b>	10,737	21.0	43,184	3,806	39,378	8.8	7.8	9.0	3.3
<b>Middle Quintile</b>	10,680	20.9	77,756	12,585	65,171	16.2	13.9	14.7	10.8
<b>Fourth Quintile</b>	10,270	20.1	130,556	26,435	104,121	20.3	22.5	22.7	21.9
<b>Top Quintile</b>	8,108	15.9	387,106	99,442	287,665	25.7	52.7	49.4	65.0
<b>All</b>	51,137	100.0	116,581	24,258	92,323	20.8	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,196	8.2	201,630	46,606	155,024	23.1	14.2	13.8	15.8
<b>90-95</b>	1,954	3.8	287,071	69,217	217,853	24.1	9.4	9.0	10.9
<b>95-99</b>	1,570	3.1	504,381	132,869	371,512	26.3	13.3	12.4	16.8
<b>Top 1 Percent</b>	389	0.8	2,416,865	686,247	1,730,618	28.4	15.8	14.3	21.5
<b>Top 0.1 Percent</b>	37	0.1	10,868,654	3,224,881	7,643,773	29.7	6.7	6.0	9.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

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

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

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(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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

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**Table T09-0156**  
**Administration's Fiscal Year 2010 Budget Proposals**  
**Major Individual Income Tax Provisions**  
**Baseline: Administration Baseline**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	20.9	0.0	0.9	-2.2	-116	-30.2	-0.1	0.2	-0.9	2.1
<b>Second Quintile</b>	16.7	0.0	0.3	-3.3	-93	-9.4	-0.2	1.4	-0.3	3.2
<b>Middle Quintile</b>	22.2	0.0	0.3	-3.2	-120	-5.9	-0.2	2.2	-0.3	4.0
<b>Fourth Quintile</b>	43.0	0.1	0.3	-6.1	-280	-2.6	-0.7	9.7	-0.3	11.2
<b>Top Quintile</b>	25.7	17.1	-1.6	114.8	3,581	6.0	1.3	86.5	1.3	22.7
<b>All</b>	24.8	4.1	-0.9	100.0	744	4.4	0.0	100.0	0.7	17.4
<b>Addendum</b>										
<b>80-90</b>	39.3	0.0	0.2	-3.7	-244	-1.1	-0.8	13.9	-0.2	15.8
<b>90-95</b>	20.9	1.7	0.0	-0.4	-46	-0.1	-0.6	12.6	0.0	18.7
<b>95-99</b>	7.1	55.0	-1.2	21.4	3,038	4.3	0.0	22.2	0.9	22.3
<b>Top 1 Percent</b>	5.4	84.2	-4.5	97.4	56,491	12.3	2.7	37.8	3.3	30.2
<b>Top 0.1 Percent</b>	0.6	97.7	-6.0	57.5	316,429	14.5	1.7	19.3	4.3	33.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2017<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
<b>Lowest Quintile</b>	4,826	13.8	12,888	386	12,503	3.0	1.8	2.1	0.3
<b>Second Quintile</b>	9,249	26.4	28,263	986	27,278	3.5	7.4	8.6	1.6
<b>Middle Quintile</b>	6,865	19.6	48,336	2,055	46,281	4.3	9.4	10.8	2.4
<b>Fourth Quintile</b>	5,715	16.3	92,765	10,681	82,085	11.5	15.1	16.0	10.4
<b>Top Quintile</b>	8,350	23.8	279,556	59,988	219,568	21.5	66.4	62.6	85.3
<b>All</b>	35,022	100.0	100,433	16,772	83,660	16.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	3,952	11.3	136,879	21,868	115,011	16.0	15.4	15.5	14.7
<b>90-95</b>	2,110	6.0	196,182	36,743	159,439	18.7	11.8	11.5	13.2
<b>95-99</b>	1,839	5.3	332,548	71,071	261,477	21.4	17.4	16.4	22.3
<b>Top 1 Percent</b>	449	1.3	1,709,460	459,162	1,250,298	26.9	21.8	19.2	35.1
<b>Top 0.1 Percent</b>	47	0.1	7,438,693	2,186,041	5,252,652	29.4	10.0	8.5	17.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

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

(1) Calendar year. Baseline is Administration baseline (extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters; extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation). Proposal extends the Making Work Pay Credit, the Earned Income Tax Credit expansion; the Saver's credit expansion; creates automatic 401(k)s and IRAs; and extends the American Opportunity Tax Credit; reinstates the 36 percent and 39.6 percent rates; reinstates the personal exemption phaseout and limitation on itemized deductions for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); imposes a 20 percent rate on capital gains and qualified dividends for those taxpayers with AGI over \$250,000 (married) and \$200,000 (single); and limits the tax rate at which itemized deductions reduce tax liability to 28 percent.

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