

Table T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2011 ¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Lowest Quintile	0.5	14.6	-0.2	1.7	25	0.2	4.4
Second Quintile	1.9	60.2	-0.9	14.0	220	0.8	10.1
Middle Quintile	1.0	87.0	-1.1	25.9	451	0.9	16.2
Fourth Quintile	0.2	96.8	-1.0	32.2	674	0.8	19.7
Top Quintile	0.3	81.4	-0.3	26.3	628	0.2	24.8
All	0.8	63.0	-0.6	100.0	353	0.5	20.8
Addendum							
80-90	0.2	96.0	-0.7	15.6	736	0.5	21.6
90-95	0.3	90.6	-0.5	7.2	713	0.4	23.3
95-99	0.5	42.7	-0.1	2.7	319	0.1	24.6
Top 1 Percent	0.2	45.5	0.0	0.8	358	0.0	28.3
Top 0.1 Percent	0.1	60.2	0.0	0.1	473	0.0	30.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 3.9

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	14.6	-0.2	1.7	25	5.6	0.0	0.8	0.2	4.4
Second Quintile	1.9	60.2	-0.9	14.0	220	9.1	0.2	4.0	0.8	10.1
Middle Quintile	1.0	87.0	-1.1	25.9	451	6.1	0.4	10.6	0.9	16.2
Fourth Quintile	0.2	96.8	-1.0	32.2	674	4.2	0.3	18.8	0.8	19.7
Top Quintile	0.3	81.4	-0.3	26.3	628	1.0	-1.0	65.7	0.2	24.8
All	0.8	63.0	-0.6	100.0	353	2.4	0.0	100.0	0.5	20.8
Addendum										
80-90	0.2	96.0	-0.7	15.6	736	2.6	0.0	14.8	0.5	21.6
90-95	0.3	90.6	-0.5	7.2	713	1.6	-0.1	10.7	0.4	23.3
95-99	0.5	42.7	-0.1	2.7	319	0.4	-0.3	16.3	0.1	24.6
Top 1 Percent	0.2	45.5	0.0	0.8	358	0.1	-0.6	23.8	0.0	28.3
Top 0.1 Percent	0.1	60.2	0.0	0.1	473	0.0	-0.3	12.2	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	37,292	24.0	10,481	441	10,040	4.2	3.5	4.2	0.7
Second Quintile	34,806	22.4	26,186	2,425	23,761	9.3	8.2	9.3	3.7
Middle Quintile	31,498	20.3	48,373	7,372	41,001	15.2	13.7	14.6	10.3
Fourth Quintile	26,231	16.9	84,329	15,907	68,422	18.9	19.9	20.2	18.5
Top Quintile	22,974	14.8	267,017	65,548	201,469	24.6	55.1	52.2	66.6
All	155,368	100.0	71,667	14,546	57,120	20.3	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	28,722	107,785	21.0	14.3	14.1	14.8
90-95	5,563	3.6	191,223	43,920	147,303	23.0	9.6	9.2	10.8
95-99	4,611	3.0	333,276	81,734	251,542	24.5	13.8	13.1	16.7
Top 1 Percent	1,175	0.8	1,657,137	468,785	1,188,352	28.3	17.5	15.7	24.4
Top 0.1 Percent	119	0.1	7,672,765	2,373,611	5,299,154	30.9	8.2	7.1	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 3.9

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	4.1	0.0	0.1	2	5.0	0.0	0.1	0.0	0.4
Second Quintile	2.8	55.0	-0.8	10.4	177	10.0	0.2	2.7	0.7	8.2
Middle Quintile	0.8	82.7	-1.2	25.3	446	7.3	0.4	8.8	1.0	15.3
Fourth Quintile	0.2	96.3	-1.0	33.6	624	4.7	0.4	17.7	0.9	18.8
Top Quintile	0.2	84.8	-0.3	30.6	578	1.0	-1.0	70.6	0.3	24.8
All	0.8	63.0	-0.6	100.0	353	2.4	0.0	100.0	0.5	20.8
Addendum										
80-90	0.2	96.3	-0.7	17.1	644	2.6	0.0	16.0	0.6	22.2
90-95	0.2	92.3	-0.5	8.8	664	1.8	-0.1	12.0	0.4	23.1
95-99	0.3	56.9	-0.2	3.9	369	0.5	-0.3	17.7	0.1	24.5
Top 1 Percent	0.2	43.2	0.0	0.8	319	0.1	-0.6	24.9	0.0	28.2
Top 0.1 Percent	0.1	57.7	0.0	0.1	424	0.0	-0.3	12.6	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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
Lowest Quintile	30,760	19.8	9,877	34	9,842	0.4	2.7	3.4	0.1
Second Quintile	32,347	20.8	23,756	1,772	21,984	7.5	6.9	8.0	2.5
Middle Quintile	31,060	20.0	42,993	6,109	36,883	14.2	12.0	12.9	8.4
Fourth Quintile	29,561	19.0	73,609	13,237	60,372	18.0	19.5	20.1	17.3
Top Quintile	29,073	18.7	226,631	55,611	171,020	24.5	59.2	56.0	71.5
All	155,368	100.0	71,667	14,546	57,120	20.3	100.0	100.0	100.0
Addendum									
80-90	14,540	9.4	115,046	24,851	90,195	21.6	15.0	14.8	16.0
90-95	7,282	4.7	165,470	37,523	127,947	22.7	10.8	10.5	12.1
95-99	5,823	3.8	286,103	69,780	216,323	24.4	15.0	14.2	18.0
Top 1 Percent	1,428	0.9	1,431,804	403,166	1,028,638	28.2	18.4	16.6	25.5
Top 0.1 Percent	142	0.1	6,683,662	2,061,607	4,622,055	30.9	8.5	7.4	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

Number of AMT Taxpayers (millions). Baseline: 4.5 Proposal: 3.9

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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 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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.2	7.5	0.0	0.3	3	0.6	0.0	1.5	0.0	7.0
Second Quintile	1.8	55.2	-1.0	17.2	167	9.0	0.3	5.5	0.9	11.1
Middle Quintile	0.3	84.8	-1.3	30.8	337	6.5	0.5	13.4	1.1	17.2
Fourth Quintile	0.1	96.6	-1.0	28.8	406	3.9	0.2	20.4	0.8	20.6
Top Quintile	0.2	90.8	-0.4	22.9	382	1.0	-1.0	59.0	0.3	25.6
All	0.6	59.9	-0.7	100.0	226	2.7	0.0	100.0	0.6	21.0
Addendum										
80-90	0.1	97.5	-0.7	14.1	412	2.2	-0.1	17.5	0.5	23.6
90-95	0.1	94.4	-0.5	4.6	396	1.5	-0.1	8.4	0.4	23.6
95-99	0.2	77.7	-0.2	3.7	324	0.7	-0.3	14.3	0.2	24.0
Top 1 Percent	0.1	40.3	0.0	0.4	168	0.1	-0.5	18.8	0.0	30.5
Top 0.1 Percent	0.1	54.1	0.0	0.1	229	0.0	-0.2	9.0	0.0	34.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	16,453	24.2	7,653	535	7,117	7.0	4.6	5.4	1.6
Second Quintile	15,785	23.3	18,188	1,843	16,345	10.1	10.5	11.8	5.2
Middle Quintile	14,027	20.7	31,881	5,156	26,725	16.2	16.3	17.2	12.9
Fourth Quintile	10,881	16.0	52,390	10,404	41,986	19.9	20.8	20.9	20.2
Top Quintile	9,172	13.5	144,769	36,609	108,159	25.3	48.4	45.4	60.0
All	67,885	100.0	40,448	8,252	32,197	20.4	100.0	100.0	100.0
Addendum									
80-90	5,247	7.7	81,466	18,827	62,639	23.1	15.6	15.0	17.6
90-95	1,793	2.6	114,230	26,585	87,644	23.3	7.5	7.2	8.5
95-99	1,749	2.6	195,211	46,597	148,614	23.9	12.4	11.9	14.6
Top 1 Percent	383	0.6	924,978	281,649	643,329	30.5	12.9	11.3	19.3
Top 0.1 Percent	34	0.1	4,473,332	1,537,891	2,935,441	34.4	5.5	4.5	9.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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(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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(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.1	0.0	0.0	0	0.3	0.0	0.0	0.0	0.1
Second Quintile	3.2	46.4	-0.5	4.0	147	7.1	0.1	1.2	0.5	7.3
Middle Quintile	1.6	75.5	-1.1	19.3	550	7.8	0.3	5.5	1.0	13.7
Fourth Quintile	0.3	96.2	-1.1	37.6	796	5.3	0.5	15.6	0.9	17.9
Top Quintile	0.3	82.5	-0.3	39.0	690	1.1	-0.8	77.5	0.3	24.6
All	0.9	69.9	-0.6	100.0	532	2.1	0.0	100.0	0.5	21.6
Addendum										
80-90	0.3	96.3	-0.7	20.8	809	2.8	0.1	15.8	0.6	21.6
90-95	0.3	92.7	-0.5	12.4	772	1.9	0.0	14.0	0.4	23.0
95-99	0.3	48.5	-0.2	4.7	400	0.5	-0.3	19.9	0.1	24.7
Top 1 Percent	0.2	45.0	0.0	1.2	388	0.1	-0.6	27.8	0.0	27.6
Top 0.1 Percent	0.1	59.4	0.0	0.2	504	0.0	-0.3	14.0	0.0	30.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	
Lowest Quintile	6,220	10.2	12,978	17	12,961	0.1	1.1	1.4	0.0	
Second Quintile	8,746	14.4	30,404	2,066	28,338	6.8	3.7	4.3	1.2	
Middle Quintile	11,392	18.7	55,534	7,056	48,477	12.7	8.7	9.6	5.2	
Fourth Quintile	15,301	25.2	89,245	15,150	74,095	17.0	18.8	19.8	15.1	
Top Quintile	18,311	30.1	270,238	65,716	204,522	24.3	68.1	65.3	78.3	
All	60,792	100.0	119,608	25,272	94,337	21.1	100.0	100.0	100.0	
Addendum										
80-90	8,308	13.7	138,140	28,996	109,144	21.0	15.8	15.8	15.7	
90-95	5,185	8.5	184,120	41,487	142,633	22.5	13.1	12.9	14.0	
95-99	3,832	6.3	329,973	81,182	248,790	24.6	17.4	16.6	20.3	
Top 1 Percent	986	1.6	1,603,838	442,379	1,161,459	27.6	21.8	20.0	28.4	
Top 0.1 Percent	100	0.2	7,292,608	2,197,536	5,095,072	30.1	10.0	8.9	14.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.2	0.0	0.0	0	0.0	0.4	-6.5	0.0	-8.5
Second Quintile	4.3	63.0	-0.9	26.3	227	19.2	1.0	8.4	0.8	5.1
Middle Quintile	0.5	91.5	-1.3	40.9	523	8.0	0.7	28.3	1.1	15.3
Fourth Quintile	0.2	96.9	-1.0	24.9	580	4.1	-0.4	32.3	0.8	19.8
Top Quintile	0.2	77.6	-0.3	7.9	454	1.1	-1.6	37.5	0.3	24.0
All	1.4	52.7	-0.8	100.0	264	5.4	0.0	100.0	0.7	13.4
Addendum										
80-90	0.0	88.7	-0.6	5.6	523	2.2	-0.4	13.1	0.5	22.5
90-95	0.3	74.2	-0.4	1.6	417	1.2	-0.3	7.1	0.3	23.5
95-99	1.0	43.2	-0.1	0.6	261	0.4	-0.4	7.5	0.1	22.4
Top 1 Percent	0.0	33.6	0.0	0.1	209	0.1	-0.5	9.7	0.0	28.5
Top 0.1 Percent	0.4	56.8	0.0	0.0	344	0.0	-0.3	4.8	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	
Lowest Quintile	7,828	32.4	12,145	-1,034	13,179	-8.5	10.2	12.7	-6.8	
Second Quintile	7,381	30.5	27,927	1,184	26,743	4.2	22.2	24.4	7.4	
Middle Quintile	4,991	20.6	46,364	6,545	39,819	14.1	24.9	24.5	27.6	
Fourth Quintile	2,741	11.3	74,093	14,102	59,991	19.0	21.9	20.3	32.7	
Top Quintile	1,111	4.6	175,378	41,607	133,771	23.7	21.0	18.3	39.1	
All	24,178	100.0	38,406	4,893	33,513	12.7	100.0	100.0	100.0	
Addendum										
80-90	682	2.8	106,498	23,473	83,025	22.0	7.8	7.0	13.5	
90-95	241	1.0	155,730	36,125	119,605	23.2	4.1	3.6	7.4	
95-99	155	0.6	269,959	60,242	209,717	22.3	4.5	4.0	7.9	
Top 1 Percent	32	0.1	1,323,451	376,283	947,168	28.4	4.6	3.8	10.3	
Top 0.1 Percent	3	0.0	6,199,747	1,912,583	4,287,165	30.9	2.1	1.7	5.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.1	0.2	0.0	0.0	0	0.0	0.0	-1.5	0.0	-10.3
Second Quintile	5.0	62.0	-0.8	11.0	230	17.9	0.2	1.7	0.7	4.8
Middle Quintile	1.0	92.3	-1.3	30.1	638	7.6	0.5	10.1	1.1	15.5
Fourth Quintile	0.3	97.5	-1.0	34.9	764	4.3	0.4	19.9	0.8	19.2
Top Quintile	0.3	75.1	-0.3	24.0	606	0.8	-1.1	69.7	0.2	25.6
All	1.4	64.2	-0.6	100.0	435	2.4	0.0	100.0	0.5	20.4
Addendum										
80-90	0.3	93.8	-0.6	16.0	760	2.1	-0.1	18.1	0.5	22.8
90-95	0.5	82.5	-0.4	6.3	660	1.4	-0.1	11.1	0.3	23.5
95-99	0.3	16.7	0.0	0.9	128	0.1	-0.4	17.5	0.0	26.0
Top 1 Percent	0.1	51.1	0.0	0.8	440	0.1	-0.5	23.0	0.0	29.3
Top 0.1 Percent	0.1	68.0	0.0	0.1	563	0.0	-0.3	11.3	0.0	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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		
Lowest Quintile	10,146	20.8	13,131	-1,354	14,484	-10.3	3.0	4.2	-1.6	
Second Quintile	10,182	20.8	31,660	1,285	30,375	4.1	7.3	8.7	1.5	
Middle Quintile	10,047	20.5	58,167	8,396	49,771	14.4	13.2	14.1	9.6	
Fourth Quintile	9,721	19.9	96,287	17,678	78,609	18.4	21.2	21.6	19.5	
Top Quintile	8,416	17.2	292,032	74,151	217,880	25.4	55.6	51.8	70.8	
All	48,902	100.0	90,398	18,014	72,384	19.9	100.0	100.0	100.0	
Addendum										
80-90	4,474	9.2	160,074	35,798	124,277	22.4	16.2	15.7	18.2	
90-95	2,031	4.2	208,849	48,512	160,337	23.2	9.6	9.2	11.2	
95-99	1,536	3.1	396,436	102,912	293,523	26.0	13.8	12.7	17.9	
Top 1 Percent	376	0.8	1,884,947	551,505	1,333,442	29.3	16.0	14.2	23.5	
Top 0.1 Percent	36	0.1	9,014,245	2,812,121	6,202,125	31.2	7.4	6.3	11.6	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T09-0405
Repeal 10 Percent Bracket
Baseline: Administration's Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	1.0	0.0	0.0	0	0.1	0.0	0.3	0.0	2.2
Second Quintile	0.1	21.8	-0.3	5.5	55	8.2	0.1	1.6	0.3	3.6
Middle Quintile	0.3	47.1	-0.5	14.0	181	9.3	0.2	3.6	0.5	5.6
Fourth Quintile	0.3	91.4	-1.0	40.4	590	8.5	0.7	11.2	0.9	11.1
Top Quintile	0.2	85.2	-0.3	40.2	576	1.1	-1.0	83.3	0.2	22.7
All	0.2	48.5	-0.5	100.0	268	2.2	0.0	100.0	0.4	17.0
Addendum										
80-90	0.2	95.3	-0.7	18.2	635	4.1	0.2	10.1	0.6	15.8
90-95	0.2	95.1	-0.5	12.2	673	2.4	0.0	11.3	0.4	18.6
95-99	0.2	73.7	-0.2	8.6	484	0.9	-0.3	21.4	0.2	21.5
Top 1 Percent	0.2	34.6	0.0	1.2	229	0.1	-0.9	40.5	0.0	28.3
Top 0.1 Percent	0.1	44.4	0.0	0.2	318	0.0	-0.5	20.7	0.0	31.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	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	4,348	14.7	9,801	213	9,588	2.2	2.0	2.3	0.3
Second Quintile	7,946	26.8	20,388	674	19,714	3.3	7.6	8.8	1.5
Middle Quintile	6,155	20.7	38,029	1,948	36,080	5.1	10.9	12.4	3.4
Fourth Quintile	5,447	18.4	67,549	6,914	60,636	10.2	17.2	18.5	10.6
Top Quintile	5,552	18.7	241,246	54,129	187,117	22.4	62.5	58.1	84.3
All	29,671	100.0	72,264	12,022	60,242	16.6	100.0	100.0	100.0
Addendum									
80-90	2,283	7.7	101,663	15,430	86,233	15.2	10.8	11.0	9.9
90-95	1,440	4.9	154,504	28,006	126,498	18.1	10.4	10.2	11.3
95-99	1,410	4.8	256,863	54,775	202,087	21.3	16.9	15.9	21.7
Top 1 Percent	418	1.4	1,249,575	353,250	896,325	28.3	24.4	21.0	41.4
Top 0.1 Percent	41	0.1	5,802,387	1,835,428	3,966,959	31.6	11.1	9.1	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

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

(1) Calendar year. Baseline is Administration's baseline which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket threshold, and phaseout exemption threshold for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal is to repeal the 10 percent tax bracket.

(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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