

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2011 <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>	0.6	14.8	-0.2	1.6	24	0.2	-0.1
<b>Second Quintile</b>	1.7	62.3	-0.9	13.9	224	0.9	7.7
<b>Middle Quintile</b>	0.7	87.5	-1.1	25.5	453	0.9	14.8
<b>Fourth Quintile</b>	0.2	96.8	-1.0	31.6	674	0.8	18.8
<b>Top Quintile</b>	0.3	85.9	-0.3	27.4	667	0.3	25.9
<b>All</b>	0.8	64.3	-0.6	100.0	360	0.5	20.7
<b>Addendum</b>							
<b>80-90</b>	0.2	96.0	-0.7	15.3	737	0.5	21.0
<b>90-95</b>	0.3	90.8	-0.5	7.1	715	0.4	23.0
<b>95-99</b>	0.7	58.3	-0.2	3.8	458	0.1	25.2
<b>Top 1 Percent</b>	0.2	72.1	-0.1	1.2	568	0.0	32.0
<b>Top 0.1 Percent</b>	0.1	73.7	0.0	0.1	577	0.0	35.5

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

Number of AMT Taxpayers (millions). Baseline: 3.5

Proposal: 2.9

(1) Calendar year. Baseline is Administration's fiscal year 2010 Budget. 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%

(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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2011<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	0.6	14.8	-0.2	1.6	24	-73.7	0.0	0.0	0.2	-0.1
Second Quintile	1.7	62.3	-0.9	13.9	224	12.4	0.3	3.1	0.9	7.7
Middle Quintile	0.7	87.5	-1.1	25.5	453	6.8	0.4	9.8	0.9	14.8
Fourth Quintile	0.2	96.8	-1.0	31.6	674	4.5	0.3	18.0	0.8	18.8
Top Quintile	0.3	85.9	-0.3	27.4	667	1.0	-1.0	69.0	0.3	25.9
All	0.8	64.3	-0.6	100.0	360	2.5	0.0	100.0	0.5	20.7
<b>Addendum</b>										
80-90	0.2	96.0	-0.7	15.3	737	2.6	0.0	14.5	0.5	21.0
90-95	0.3	90.8	-0.5	7.1	715	1.7	-0.1	10.6	0.4	23.0
95-99	0.7	58.3	-0.2	3.8	458	0.6	-0.3	16.8	0.1	25.2
Top 1 Percent	0.2	72.1	-0.1	1.2	568	0.1	-0.7	27.1	0.0	32.0
Top 0.1 Percent	0.1	73.7	0.0	0.1	577	0.0	-0.4	14.0	0.0	35.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2011<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	
Lowest Quintile	37,292	24.0	10,481	-32	10,513	-0.3	3.5	4.4	-0.1	
Second Quintile	34,806	22.4	26,186	1,797	24,389	6.9	8.2	9.6	2.8	
Middle Quintile	31,498	20.3	48,373	6,698	41,675	13.9	13.7	14.8	9.4	
Fourth Quintile	26,231	16.9	84,329	15,134	69,195	18.0	19.9	20.4	17.7	
Top Quintile	22,974	14.8	267,017	68,357	198,659	25.6	55.1	51.3	70.0	
All	155,368	100.0	71,667	14,437	57,229	20.1	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	11,625	7.5	136,507	27,884	108,623	20.4	14.3	14.2	14.5	
90-95	5,563	3.6	191,223	43,239	147,984	22.6	9.6	9.3	10.7	
95-99	4,611	3.0	333,276	83,370	249,906	25.0	13.8	13.0	17.1	
Top 1 Percent	1,175	0.8	1,657,137	528,821	1,128,316	31.9	17.5	14.9	27.7	
Top 0.1 Percent	119	0.1	7,672,765	2,719,358	4,953,407	35.4	8.2	6.6	14.4	

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

Number of AMT Taxpayers (millions). Baseline: 3.5 Proposal: 2.9

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<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	0.3	4.2	0.0	0.1	2	-0.3	0.0	-0.8	0.0	-5.9
Second Quintile	2.5	57.6	-0.8	10.4	179	15.4	0.2	1.9	0.8	5.7
Middle Quintile	0.6	83.0	-1.2	24.9	449	8.2	0.4	8.0	1.0	13.8
Fourth Quintile	0.2	96.3	-1.0	33.0	624	5.0	0.4	16.9	0.9	17.9
Top Quintile	0.3	88.4	-0.4	31.6	609	1.1	-1.1	73.9	0.3	25.8
All	0.8	64.3	-0.6	100.0	360	2.5	0.0	100.0	0.5	20.7
<b>Addendum</b>										
80-90	0.2	96.3	-0.7	16.7	644	2.7	0.0	15.7	0.6	21.5
90-95	0.2	92.4	-0.5	8.7	664	1.8	-0.1	11.9	0.4	22.8
95-99	0.4	68.7	-0.2	5.0	479	0.7	-0.3	18.1	0.2	25.0
Top 1 Percent	0.2	67.6	-0.1	1.3	497	0.1	-0.7	28.2	0.0	31.7
Top 0.1 Percent	0.1	71.6	0.0	0.1	525	0.0	-0.4	14.5	0.0	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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
Lowest Quintile	30,760	19.8	9,877	-582	10,458	-5.9	2.7	3.6	-0.8
Second Quintile	32,347	20.8	23,756	1,165	22,590	4.9	6.9	8.2	1.7
Middle Quintile	31,060	20.0	42,993	5,464	37,529	12.7	12.0	13.1	7.6
Fourth Quintile	29,561	19.0	73,609	12,522	61,087	17.0	19.5	20.3	16.5
Top Quintile	29,073	18.7	226,631	57,788	168,843	25.5	59.2	55.2	74.9
All	155,368	100.0	71,667	14,437	57,229	20.1	100.0	100.0	100.0
<b>Addendum</b>									
80-90	14,540	9.4	115,046	24,118	90,928	21.0	15.0	14.9	15.6
90-95	7,282	4.7	165,470	36,972	128,498	22.3	10.8	10.5	12.0
95-99	5,823	3.8	286,103	71,006	215,098	24.8	15.0	14.1	18.4
Top 1 Percent	1,428	0.9	1,431,804	452,741	979,063	31.6	18.4	15.7	28.8
Top 0.1 Percent	142	0.1	6,683,662	2,357,500	4,326,162	35.3	8.5	6.9	14.9

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

Number of AMT Taxpayers (millions). Baseline: 3.5 Proposal: 2.9

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<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>	0.5	7.5	0.0	0.3	3	1.6	0.0	0.6	0.0	2.6
<b>Second Quintile</b>	1.8	55.9	-1.0	17.1	167	11.1	0.4	4.7	0.9	9.2
<b>Middle Quintile</b>	0.2	85.0	-1.2	30.8	338	7.2	0.5	12.6	1.1	15.8
<b>Fourth Quintile</b>	0.1	96.6	-1.0	28.7	407	4.1	0.2	20.1	0.8	19.8
<b>Top Quintile</b>	0.2	91.9	-0.4	23.0	387	1.0	-1.1	61.8	0.3	26.1
<b>All</b>	0.6	60.3	-0.7	100.0	227	2.8	0.0	100.0	0.6	20.4
<b>Addendum</b>										
<b>80-90</b>	0.1	97.5	-0.7	14.0	412	2.2	-0.1	17.6	0.5	23.1
<b>90-95</b>	0.1	94.4	-0.5	4.6	396	1.5	-0.1	8.6	0.4	23.5
<b>95-99</b>	0.2	78.9	-0.2	3.7	329	0.7	-0.3	14.7	0.2	24.1
<b>Top 1 Percent</b>	0.2	61.6	0.0	0.6	259	0.1	-0.6	21.0	0.0	33.3
<b>Top 0.1 Percent</b>	0.0	67.2	0.0	0.1	284	0.0	-0.3	10.3	0.0	38.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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>	16,453	24.2	7,653	192	7,460	2.5	4.6	5.6	0.6
<b>Second Quintile</b>	15,785	23.3	18,188	1,508	16,680	8.3	10.5	12.0	4.4
<b>Middle Quintile</b>	14,027	20.7	31,881	4,706	27,175	14.8	16.3	17.3	12.1
<b>Fourth Quintile</b>	10,881	16.0	52,390	9,966	42,424	19.0	20.8	21.0	19.9
<b>Top Quintile</b>	9,172	13.5	144,769	37,408	107,360	25.8	48.4	44.8	62.9
<b>All</b>	67,885	100.0	40,448	8,033	32,415	19.9	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,247	7.7	81,466	18,394	63,073	22.6	15.6	15.0	17.7
<b>90-95</b>	1,793	2.6	114,230	26,404	87,826	23.1	7.5	7.2	8.7
<b>95-99</b>	1,749	2.6	195,211	46,660	148,552	23.9	12.4	11.8	15.0
<b>Top 1 Percent</b>	383	0.6	924,978	307,299	617,679	33.2	12.9	10.8	21.6
<b>Top 0.1 Percent</b>	34	0.1	4,473,332	1,723,095	2,750,237	38.5	5.5	4.2	10.6

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

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**  
**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>	0.0	0.1	0.0	0.0	0	0.0	0.0	-0.3	0.0	-6.4
<b>Second Quintile</b>	2.3	48.0	-0.5	3.9	150	13.7	0.1	0.7	0.5	4.1
<b>Middle Quintile</b>	1.0	76.1	-1.1	19.0	557	9.0	0.3	4.8	1.0	12.1
<b>Fourth Quintile</b>	0.3	96.2	-1.1	36.6	797	5.6	0.5	14.5	0.9	16.8
<b>Top Quintile</b>	0.3	87.4	-0.4	40.4	735	1.1	-0.9	80.2	0.3	25.6
<b>All</b>	0.7	71.7	-0.6	100.0	548	2.2	0.0	100.0	0.5	21.8
<b>Addendum</b>										
<b>80-90</b>	0.3	96.2	-0.7	20.2	809	2.9	0.1	15.1	0.6	20.9
<b>90-95</b>	0.3	92.9	-0.5	12.0	773	1.9	0.0	13.6	0.4	22.6
<b>95-99</b>	0.5	65.2	-0.2	6.5	561	0.7	-0.3	20.2	0.2	25.3
<b>Top 1 Percent</b>	0.2	70.4	-0.1	1.8	599	0.1	-0.6	31.2	0.0	31.2
<b>Top 0.1 Percent</b>	0.1	73.4	0.0	0.2	623	0.0	-0.3	15.9	0.0	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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>	6,220	10.2	12,978	-834	13,812	-6.4	1.1	1.5	-0.3
<b>Second Quintile</b>	8,746	14.4	30,404	1,099	29,305	3.6	3.7	4.5	0.6
<b>Middle Quintile</b>	11,392	18.7	55,534	6,155	49,379	11.1	8.7	9.8	4.5
<b>Fourth Quintile</b>	15,301	25.2	89,245	14,208	75,037	15.9	18.8	20.1	14.0
<b>Top Quintile</b>	18,311	30.1	270,238	68,543	201,695	25.4	68.1	64.6	81.0
<b>All</b>	60,792	100.0	119,608	25,486	94,122	21.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	8,308	13.7	138,140	28,024	110,116	20.3	15.8	16.0	15.0
<b>90-95</b>	5,185	8.5	184,120	40,790	143,330	22.2	13.1	13.0	13.7
<b>95-99</b>	3,832	6.3	329,973	82,941	247,032	25.1	17.4	16.5	20.5
<b>Top 1 Percent</b>	986	1.6	1,603,838	499,885	1,103,953	31.2	21.8	19.0	31.8
<b>Top 0.1 Percent</b>	100	0.2	7,292,608	2,523,631	4,768,977	34.6	10.0	8.3	16.2

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

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<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
Lowest Quintile	0.1	0.5	0.0	-0.1	-1	0.0	0.9	-14.9	0.0	-16.9
Second Quintile	4.3	70.6	-0.8	26.6	232	55.8	1.4	4.4	0.8	2.3
Middle Quintile	0.6	92.0	-1.3	40.7	525	8.9	0.7	29.8	1.1	13.9
Fourth Quintile	0.2	96.9	-1.0	24.7	580	4.3	-0.7	35.8	0.8	19.0
Top Quintile	0.3	80.0	-0.4	8.1	468	1.1	-2.3	44.7	0.3	24.7
All	1.5	55.3	-0.8	100.0	266	6.4	0.0	100.0	0.7	11.6
<b>Addendum</b>										
80-90	0.0	88.7	-0.6	5.5	523	2.3	-0.6	15.0	0.5	22.3
90-95	0.3	74.2	-0.4	1.6	418	1.2	-0.4	8.1	0.3	23.3
95-99	1.5	53.7	-0.2	0.8	320	0.5	-0.5	8.9	0.1	22.8
Top 1 Percent	0.3	64.1	0.0	0.2	401	0.1	-0.8	12.7	0.0	32.1
Top 0.1 Percent	0.2	71.4	0.0	0.0	432	0.0	-0.4	6.4	0.0	35.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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	
Lowest Quintile	7,828	32.4	12,145	-2,046	14,191	-16.9	10.2	13.4	-15.8	
Second Quintile	7,381	30.5	27,927	415	27,512	1.5	22.2	24.5	3.0	
Middle Quintile	4,991	20.6	46,364	5,907	40,457	12.7	24.9	24.4	29.1	
Fourth Quintile	2,741	11.3	74,093	13,478	60,615	18.2	21.9	20.1	36.5	
Top Quintile	1,111	4.6	175,378	42,899	132,480	24.5	21.0	17.8	47.1	
All	24,178	100.0	38,406	4,186	34,220	10.9	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	682	2.8	106,498	23,178	83,320	21.8	7.8	6.9	15.6	
90-95	241	1.0	155,730	35,856	119,874	23.0	4.1	3.5	8.6	
95-99	155	0.6	269,959	61,323	208,636	22.7	4.5	3.9	9.4	
Top 1 Percent	32	0.1	1,323,451	423,795	899,656	32.0	4.6	3.5	13.5	
Top 0.1 Percent	3	0.0	6,199,747	2,191,538	4,008,209	35.4	2.1	1.5	6.8	

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

(1) Calendar year. Baseline is Administration's fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<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
Lowest Quintile	0.1	1.0	0.0	0.0	0	0.0	0.1	-2.9	0.0	-19.6
Second Quintile	4.4	68.6	-0.8	10.9	235	143.9	0.3	0.5	0.7	1.3
Middle Quintile	0.9	92.7	-1.3	29.4	640	8.6	0.5	9.1	1.1	13.8
Fourth Quintile	0.3	97.5	-1.0	34.0	764	4.6	0.4	19.1	0.8	18.1
Top Quintile	0.4	81.9	-0.3	25.7	668	0.9	-1.2	74.2	0.2	26.8
All	1.3	67.0	-0.6	100.0	447	2.5	0.0	100.0	0.5	20.1
<b>Addendum</b>										
80-90	0.3	93.8	-0.6	15.6	760	2.2	-0.1	17.9	0.5	22.1
90-95	0.5	82.8	-0.4	6.2	662	1.4	-0.1	11.1	0.3	23.2
95-99	0.7	46.4	-0.1	2.8	404	0.4	-0.4	18.5	0.1	27.0
Top 1 Percent	0.1	81.0	-0.1	1.2	676	0.1	-0.7	26.7	0.0	33.5
Top 0.1 Percent	0.1	80.9	0.0	0.1	670	0.0	-0.3	13.2	0.0	36.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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	
Lowest Quintile	10,146	20.8	13,131	-2,574	15,704	-19.6	3.0	4.5	-3.0	
Second Quintile	10,182	20.8	31,660	163	31,497	0.5	7.3	9.0	0.2	
Middle Quintile	10,047	20.5	58,167	7,410	50,757	12.7	13.2	14.4	8.6	
Fourth Quintile	9,721	19.9	96,287	16,659	79,629	17.3	21.2	21.8	18.7	
Top Quintile	8,416	17.2	292,032	77,566	214,465	26.6	55.6	50.8	75.4	
All	48,902	100.0	90,398	17,706	72,693	19.6	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	4,474	9.2	160,074	34,676	125,398	21.7	16.2	15.8	17.9	
90-95	2,031	4.2	208,849	47,844	161,005	22.9	9.6	9.2	11.2	
95-99	1,536	3.1	396,436	106,444	289,992	26.9	13.8	12.5	18.9	
Top 1 Percent	376	0.8	1,884,947	630,467	1,254,480	33.5	16.0	13.3	27.4	
Top 0.1 Percent	36	0.1	9,014,245	3,241,375	5,772,870	36.0	7.4	5.9	13.6	

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 fiscal year 2010 budget. Proposal is to remove 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 T09-0407**  
**Repeal 10 Percent Bracket**  
**Baseline: Administration's FY2010 Budget**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011<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
Lowest Quintile	0.0	1.0	0.0	0.0	0	0.2	0.0	0.2	0.0	1.3
Second Quintile	0.0	21.8	-0.3	5.5	55	9.6	0.1	1.3	0.3	3.1
Middle Quintile	0.2	47.4	-0.5	13.8	181	10.2	0.2	3.2	0.5	5.2
Fourth Quintile	0.2	91.5	-1.0	39.9	590	8.9	0.7	10.5	0.9	10.7
Top Quintile	0.3	87.5	-0.3	40.8	593	1.1	-1.0	84.8	0.3	23.8
All	0.1	49.0	-0.5	100.0	272	2.2	0.0	100.0	0.4	17.5
<b>Addendum</b>										
80-90	0.2	95.3	-0.7	18.0	635	4.2	0.2	9.6	0.6	15.5
90-95	0.2	95.2	-0.5	12.0	673	2.4	0.0	10.9	0.4	18.4
95-99	0.3	77.9	-0.3	9.0	516	0.9	-0.3	21.0	0.2	21.7
Top 1 Percent	0.3	51.2	0.0	1.8	345	0.1	-0.9	43.3	0.0	31.1
Top 0.1 Percent	0.1	60.2	0.0	0.2	431	0.0	-0.5	22.7	0.0	35.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<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-	Share of Post-	Share of	
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total	
Lowest Quintile	4,348	14.7	9,801	128	9,673	1.3	2.0	2.4	0.2	
Second Quintile	7,946	26.8	20,388	574	19,814	2.8	7.6	8.9	1.2	
Middle Quintile	6,155	20.7	38,029	1,778	36,250	4.7	10.9	12.6	3.0	
Fourth Quintile	5,447	18.4	67,549	6,613	60,936	9.8	17.2	18.7	9.8	
Top Quintile	5,552	18.7	241,246	56,713	184,533	23.5	62.5	57.7	85.8	
All	29,671	100.0	72,264	12,376	59,888	17.1	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	2,283	7.7	101,663	15,134	86,529	14.9	10.8	11.1	9.4	
90-95	1,440	4.9	154,504	27,727	126,777	18.0	10.4	10.3	10.9	
95-99	1,410	4.8	256,863	55,254	201,609	21.5	16.9	16.0	21.2	
Top 1 Percent	418	1.4	1,249,575	388,527	861,048	31.1	24.4	20.3	44.2	
Top 0.1 Percent	41	0.1	5,802,387	2,071,989	3,730,398	35.7	11.1	8.6	23.2	

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 fiscal year 2010 budget. Proposal is to remove 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.