

**Table T09-0403**  
**Distribution of Consumption By Income Percentile, 2010<sup>1</sup>**

<b>Income Class<sup>2</sup></b>	<b>Tax Units (thousands)</b>	<b>Average Income</b>	<b>Consumption as a Share of Income (Percent)</b>
<b>Lowest Quintile</b>	35,426	13,252	163.2
<b>Second Quintile</b>	35,207	33,224	112.3
<b>Middle Quintile</b>	31,997	61,044	93.0
<b>Fourth Quintile</b>	26,526	104,869	81.8
<b>Top Quintile</b>	23,513	291,784	54.3
<b>All</b>	153,472	86,077	75.1
<b>Addendum</b>			
<b>80-90</b>	12,000	164,999	76.8
<b>90-95</b>	5,652	225,553	68.9
<b>95-99</b>	4,671	367,429	54.4
<b>Top 1 Percent</b>	1,190	1,592,930	20.8
<b>Top 0.1 Percent</b>	120	7,173,593	9.1

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

(1) Calendar year. Assumes current law.

(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. Each quintile contains an equal number of people, not tax units. Tax units that are dependents of other taxpayers are excluded from the analysis. Income concept augments our traditional measure of cash income, described at <http://taxpolicycenter.org/numbers/displayatab.cfm?DocID=574>, by including imputed rental value of owner-occupied housing and third party reimbursement of medical expenditures by government and private insurers.