

Table T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile, 2010¹
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	21.4	0.5	0.5	0.6	-51	-0.5	4.2
Second Quintile	77.1	0.4	2.4	5.9	-553	-2.1	9.3
Middle Quintile	92.3	0.1	2.6	9.8	-1,023	-2.2	15.1
Fourth Quintile	98.5	0.0	3.2	16.7	-2,081	-2.5	18.7
Top Quintile	99.3	0.0	5.1	66.9	-9,547	-3.7	23.5
All	72.4	0.2	3.9	100.0	-2,104	-3.0	19.6
Addendum							
80-90	99.1	0.0	4.4	15.8	-4,430	-3.3	20.7
90-95	99.6	0.0	4.3	10.0	-5,949	-3.2	22.7
95-99	99.4	0.0	4.5	14.9	-10,573	-3.3	23.8
Top 1 Percent	99.3	0.1	6.7	26.3	-72,910	-4.7	25.9
Top 0.1 Percent	99.0	0.0	7.9	13.8	-382,357	-5.3	27.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 15.8

Proposal: 4.4

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$17,801, 40% \$34,756, 60% \$63,413, 80% \$104,227, 90% \$166,424, 95% \$209,111, 99% \$532,462, 99.9% \$2,207,184.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile, 2010¹
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	21.4	0.5	0.5	0.6	-51	-10.5	0.0	0.8	-0.5	4.2
Second Quintile	77.1	0.4	2.4	5.9	-553	-18.7	-0.3	4.0	-2.1	9.3
Middle Quintile	92.3	0.1	2.6	9.8	-1,023	-12.4	0.1	10.7	-2.2	15.1
Fourth Quintile	98.5	0.0	3.2	16.7	-2,081	-11.9	0.3	19.1	-2.5	18.7
Top Quintile	99.3	0.0	5.1	66.9	-9,547	-13.7	-0.2	65.3	-3.7	23.5
All	72.4	0.2	3.9	100.0	-2,104	-13.4	0.0	100.0	-3.0	19.6
Addendum										
80-90	99.1	0.0	4.4	15.8	-4,430	-13.9	-0.1	15.1	-3.3	20.7
90-95	99.6	0.0	4.3	10.0	-5,949	-12.2	0.2	11.1	-3.2	22.7
95-99	99.4	0.0	4.5	14.9	-10,573	-12.2	0.2	16.6	-3.3	23.8
Top 1 Percent	99.3	0.1	6.7	26.3	-72,910	-15.3	-0.5	22.5	-4.7	25.9
Top 0.1 Percent	99.0	0.0	7.9	13.8	-382,357	-16.0	-0.4	11.2	-5.3	27.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2010¹

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	37,187	24.2	10,410	484	9,926	4.7	3.6	4.5	0.7
Second Quintile	34,258	22.3	25,965	2,967	22,998	11.4	8.3	9.5	4.2
Middle Quintile	31,069	20.2	47,675	8,234	39,441	17.3	13.8	14.8	10.6
Fourth Quintile	25,876	16.9	82,850	17,557	65,293	21.2	20.0	20.4	18.8
Top Quintile	22,637	14.8	257,308	69,879	187,428	27.2	54.4	51.2	65.5
All	153,472	100.0	69,715	15,733	53,982	22.6	100.0	100.0	100.0
Addendum									
80-90	11,487	7.5	132,754	31,871	100,882	24.0	14.3	14.0	15.2
90-95	5,443	3.6	188,238	48,740	139,499	25.9	9.6	9.2	11.0
95-99	4,545	3.0	321,162	86,874	234,289	27.1	13.6	12.9	16.4
Top 1 Percent	1,163	0.8	1,560,914	477,707	1,083,207	30.6	17.0	15.2	23.0
Top 0.1 Percent	117	0.1	7,239,490	2,391,148	4,848,343	33.0	7.9	6.8	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 15.8

Proposal: 4.4

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$17,801, 40% \$34,756, 60% \$63,413, 80% \$104,227, 90% \$166,424, 95% \$209,111, 99% \$532,462, 99.9% \$2,207,184.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	17.1	0.5	1.0	0.9	-92	-70.8	-0.1	0.1	-0.9	0.4
Second Quintile	69.5	0.5	2.8	5.8	-591	-25.4	-0.4	2.7	-2.5	7.4
Middle Quintile	86.8	0.1	2.8	9.2	-976	-14.0	-0.1	8.8	-2.3	14.1
Fourth Quintile	98.0	0.0	3.1	15.9	-1,764	-12.1	0.3	17.9	-2.5	17.8
Top Quintile	98.9	0.0	4.8	68.0	-7,617	-13.0	0.3	70.5	-3.5	23.5
All	72.4	0.2	3.9	100.0	-2,104	-13.4	0.0	100.0	-3.0	19.6
Addendum										
80-90	98.7	0.0	3.6	13.9	-3,089	-11.5	0.4	16.5	-2.8	21.3
90-95	99.0	0.0	4.0	10.7	-4,808	-11.8	0.2	12.4	-3.0	22.4
95-99	99.1	0.0	4.3	15.6	-8,730	-11.8	0.3	18.1	-3.2	23.7
Top 1 Percent	99.0	0.1	6.8	27.9	-63,826	-15.5	-0.6	23.5	-4.7	25.8
Top 0.1 Percent	98.9	0.1	8.0	14.6	-339,574	-16.3	-0.4	11.6	-5.4	27.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	30,566	19.9	9,795	130	9,665	1.3	2.8	3.6	0.2	
Second Quintile	31,898	20.8	23,503	2,333	21,169	9.9	7.0	8.2	3.1	
Middle Quintile	30,561	19.9	42,386	6,964	35,422	16.4	12.1	13.1	8.8	
Fourth Quintile	29,161	19.0	72,129	14,610	57,519	20.3	19.7	20.3	17.7	
Top Quintile	28,841	18.8	217,694	58,748	158,946	27.0	58.7	55.3	70.2	
All	153,472	100.0	69,715	15,733	53,982	22.6	100.0	100.0	100.0	
Addendum										
80-90	14,484	9.4	111,861	26,964	84,897	24.1	15.1	14.8	16.2	
90-95	7,180	4.7	161,152	40,905	120,247	25.4	10.8	10.4	12.2	
95-99	5,765	3.8	276,060	74,202	201,858	26.9	14.9	14.1	17.7	
Top 1 Percent	1,411	0.9	1,353,035	412,585	940,450	30.5	17.9	16.0	24.1	
Top 0.1 Percent	139	0.1	6,315,898	2,080,618	4,235,280	32.9	8.2	7.1	12.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 15.8

Proposal: 4.4

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	9.9	0.5	0.2	0.3	-15	-2.8	0.2	1.6	-0.2	6.8
Second Quintile	58.6	0.5	1.4	4.8	-218	-10.8	0.1	5.5	-1.2	10.1
Middle Quintile	86.4	0.1	1.9	9.3	-477	-8.6	0.5	13.5	-1.5	16.1
Fourth Quintile	97.5	0.0	2.0	12.1	-799	-7.4	1.1	21.0	-1.6	19.6
Top Quintile	98.1	0.0	5.6	73.3	-5,604	-14.8	-1.8	58.3	-4.0	23.3
All	62.8	0.3	3.4	100.0	-1,053	-12.1	0.0	100.0	-2.7	19.3
Addendum										
80-90	98.1	0.0	2.8	12.2	-1,651	-8.4	0.8	18.4	-2.1	22.8
90-95	97.9	0.0	3.8	8.7	-3,179	-11.2	0.1	9.5	-2.9	22.7
95-99	98.2	0.0	5.4	18.0	-7,504	-14.9	-0.5	14.2	-3.9	22.6
Top 1 Percent	99.4	0.0	10.8	34.4	-64,367	-22.6	-2.2	16.2	-7.3	25.0
Top 0.1 Percent	99.1	0.0	13.0	16.4	-343,021	-23.6	-1.1	7.3	-8.4	27.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	16,343	24.4	7,573	529	7,044	7.0	4.7	5.6	1.5
Second Quintile	15,522	23.1	17,976	2,027	15,949	11.3	10.5	12.0	5.4
Middle Quintile	13,718	20.5	31,318	5,527	25,791	17.7	16.2	17.1	13.0
Fourth Quintile	10,722	16.0	51,127	10,836	40,291	21.2	20.6	20.8	19.9
Top Quintile	9,238	13.8	139,017	37,988	101,029	27.3	48.4	45.0	60.1
All	67,097	100.0	39,588	8,701	30,887	22.0	100.0	100.0	100.0
Addendum									
80-90	5,229	7.8	79,308	19,724	59,584	24.9	15.6	15.0	17.7
90-95	1,939	2.9	111,081	28,343	82,738	25.5	8.1	7.7	9.4
95-99	1,694	2.5	190,375	50,545	139,830	26.6	12.1	11.4	14.7
Top 1 Percent	377	0.6	880,096	284,489	595,608	32.3	12.5	10.8	18.4
Top 0.1 Percent	34	0.1	4,088,122	1,453,586	2,634,536	35.6	5.2	4.3	8.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	26.6	0.9	2.0	0.7	-249	-96.1	-0.1	0.0	-1.9	0.1
Second Quintile	71.0	0.5	3.6	3.8	-977	-32.5	-0.3	1.2	-3.3	6.8
Middle Quintile	82.8	0.2	3.2	7.5	-1,482	-17.7	-0.3	5.5	-2.7	12.6
Fourth Quintile	98.3	0.1	3.5	16.8	-2,477	-14.4	-0.2	15.7	-2.8	16.8
Top Quintile	99.3	0.0	4.6	71.2	-8,834	-12.6	0.9	77.5	-3.4	23.5
All	83.2	0.2	4.2	100.0	-3,721	-13.6	0.0	100.0	-3.2	20.5
Addendum										
80-90	99.2	0.0	4.0	15.2	-4,121	-12.9	0.1	16.2	-3.1	20.8
90-95	99.5	0.0	4.1	12.3	-5,540	-12.0	0.3	14.1	-3.1	22.3
95-99	99.5	0.0	4.1	16.2	-9,462	-11.1	0.6	20.5	-3.0	24.1
Top 1 Percent	98.9	0.0	6.0	27.5	-63,040	-13.9	-0.1	26.8	-4.2	25.9
Top 0.1 Percent	98.9	0.0	7.2	14.5	-336,001	-14.9	-0.2	13.0	-4.8	27.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	6,298	10.5	12,904	259	12,645	2.0	1.2	1.5	0.1
Second Quintile	8,603	14.3	30,028	3,011	27,017	10.0	3.7	4.4	1.6
Middle Quintile	11,285	18.8	54,754	8,380	46,374	15.3	8.9	9.8	5.7
Fourth Quintile	15,152	25.2	87,591	17,196	70,395	19.6	19.1	20.1	15.8
Top Quintile	18,029	30.0	260,413	70,068	190,345	26.9	67.4	64.6	76.7
All	60,097	100.0	115,873	27,419	88,454	23.7	100.0	100.0	100.0
Addendum									
80-90	8,271	13.8	134,243	31,984	102,259	23.8	15.9	15.9	16.1
90-95	4,951	8.2	181,773	46,054	135,719	25.3	12.9	12.6	13.8
95-99	3,831	6.4	316,063	85,558	230,505	27.1	17.4	16.6	19.9
Top 1 Percent	976	1.6	1,510,550	453,954	1,056,596	30.1	21.2	19.4	26.9
Top 0.1 Percent	97	0.2	6,947,932	2,254,930	4,693,002	32.5	9.7	8.5	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	24.3	0.3	1.0	4.4	-129	15.0	-1.9	-6.8	-1.1	-8.2
Second Quintile	89.3	0.3	3.6	29.8	-921	-43.9	-3.7	7.7	-3.3	4.3
Middle Quintile	95.7	0.1	3.2	26.0	-1,205	-15.8	0.4	28.1	-2.6	14.1
Fourth Quintile	99.1	0.1	2.9	19.4	-1,666	-10.8	2.2	32.5	-2.3	19.0
Top Quintile	98.5	0.0	3.4	20.5	-4,256	-9.8	3.0	38.4	-2.5	23.1
All	70.8	0.2	3.0	100.0	-957	-16.9	0.0	100.0	-2.5	12.5
Addendum										
80-90	97.8	0.0	2.6	6.2	-2,037	-8.3	1.3	13.8	-2.0	21.7
90-95	99.7	0.0	2.8	3.1	-3,149	-8.1	0.7	7.2	-2.1	23.8
95-99	99.6	0.0	2.8	3.8	-5,712	-9.0	0.7	7.8	-2.2	21.9
Top 1 Percent	99.7	0.0	5.9	7.5	-50,620	-13.6	0.4	9.6	-4.1	26.1
Top 0.1 Percent	99.6	0.0	7.4	4.0	-290,780	-15.2	0.1	4.5	-5.0	27.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	7,663	32.2	12,034	-859	12,893	-7.1	10.3	13.0	-4.9
Second Quintile	7,353	30.9	27,649	2,098	25,551	7.6	22.7	24.7	11.4
Middle Quintile	4,898	20.6	45,701	7,644	38,057	16.7	25.0	24.5	27.8
Fourth Quintile	2,645	11.1	72,314	15,416	56,897	21.3	21.4	19.8	30.2
Top Quintile	1,095	4.6	170,177	43,539	126,638	25.6	20.8	18.2	35.4
All	23,770	100.0	37,673	5,672	32,001	15.1	100.0	100.0	100.0
Addendum									
80-90	687	2.9	103,894	24,597	79,296	23.7	8.0	7.2	12.5
90-95	224	0.9	151,119	39,065	112,055	25.9	3.8	3.3	6.5
95-99	150	0.6	265,318	63,723	201,596	24.0	4.4	4.0	7.1
Top 1 Percent	34	0.1	1,230,691	371,464	859,227	30.2	4.6	3.8	9.2
Top 0.1 Percent	3	0.0	5,852,872	1,911,074	3,941,798	32.7	2.0	1.6	4.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	32.2	0.9	1.8	1.7	-252	23.6	-0.5	-1.6	-1.9	-10.1
Second Quintile	94.4	0.3	4.7	9.3	-1,353	-51.4	-1.2	1.6	-4.3	4.1
Middle Quintile	98.1	0.1	4.0	12.8	-1,882	-18.7	-0.4	9.8	-3.3	14.4
Fourth Quintile	99.5	0.1	4.4	21.2	-3,226	-15.7	-0.2	20.1	-3.4	18.3
Top Quintile	99.8	0.0	4.8	55.0	-9,697	-12.2	2.3	70.0	-3.4	24.7
All	83.8	0.3	4.5	100.0	-3,041	-15.0	0.0	100.0	-3.4	19.5
Addendum										
80-90	99.9	0.0	4.3	14.7	-4,983	-12.6	0.5	18.0	-3.2	22.2
90-95	99.8	0.0	4.2	9.2	-6,355	-11.9	0.4	12.1	-3.1	23.1
95-99	99.7	0.0	3.9	11.1	-10,794	-9.9	1.0	17.8	-2.8	25.6
Top 1 Percent	99.3	0.1	6.5	20.0	-78,551	-13.8	0.3	22.2	-4.4	27.6
Top 0.1 Percent	99.6	0.0	7.2	10.2	-401,279	-14.3	0.1	10.7	-4.8	28.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	9,976	20.6	13,091	-1,064	14,155	-8.1	3.0	4.3	-1.1	
Second Quintile	10,127	20.9	31,283	2,631	28,653	8.4	7.4	8.8	2.7	
Middle Quintile	10,010	20.6	57,142	10,083	47,059	17.7	13.3	14.2	10.3	
Fourth Quintile	9,708	20.0	94,671	20,514	74,157	21.7	21.4	21.7	20.3	
Top Quintile	8,363	17.2	282,936	79,637	203,299	28.2	55.1	51.3	67.7	
All	48,527	100.0	88,512	20,260	68,252	22.9	100.0	100.0	100.0	
Addendum										
80-90	4,339	8.9	155,933	39,596	116,337	25.4	15.8	15.2	17.5	
90-95	2,136	4.4	204,142	53,525	150,617	26.2	10.2	9.7	11.6	
95-99	1,512	3.1	384,102	109,013	275,089	28.4	13.5	12.6	16.8	
Top 1 Percent	377	0.8	1,786,692	571,045	1,215,648	32.0	15.7	13.8	21.9	
Top 0.1 Percent	37	0.1	8,353,518	2,798,888	5,554,630	33.5	7.3	6.3	10.7	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0002
2001-08 Individual Income and Estate Tax Cuts with AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	2.9	0.1	0.2	0.1	-20	-8.9	0.0	0.3	-0.2	2.1
Second Quintile	27.1	0.1	0.6	1.3	-119	-15.7	0.1	1.7	-0.6	3.2
Middle Quintile	52.2	0.0	1.3	3.8	-467	-21.1	-0.1	3.4	-1.2	4.6
Fourth Quintile	94.4	0.0	2.4	10.3	-1,374	-17.6	0.3	11.6	-2.1	9.7
Top Quintile	97.4	0.0	6.4	84.3	-11,110	-19.6	-0.3	82.9	-4.8	19.7
All	53.6	0.0	4.3	100.0	-2,448	-19.4	0.0	100.0	-3.5	14.7
Addendum										
80-90	96.5	0.0	3.6	9.4	-2,982	-17.4	0.3	10.7	-3.0	14.3
90-95	97.9	0.0	4.5	10.3	-5,310	-17.5	0.3	11.7	-3.6	16.9
95-99	98.3	0.0	5.9	21.2	-11,030	-18.5	0.2	22.4	-4.5	19.6
Top 1 Percent	98.1	0.0	9.2	43.3	-78,104	-21.5	-1.0	38.0	-6.4	23.6
Top 0.1 Percent	99.3	0.1	10.9	22.2	-399,558	-22.0	-0.6	18.9	-7.3	25.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	4,539	15.6	9,713	222	9,491	2.3	2.2	2.6	0.3
Second Quintile	7,785	26.7	20,134	758	19,376	3.8	7.8	9.1	1.6
Middle Quintile	5,833	20.0	37,705	2,211	35,494	5.9	10.9	12.5	3.5
Fourth Quintile	5,369	18.4	66,000	7,805	58,195	11.8	17.5	18.9	11.4
Top Quintile	5,417	18.6	230,749	56,632	174,117	24.5	61.8	57.0	83.2
All	29,160	100.0	69,393	12,645	56,748	18.2	100.0	100.0	100.0
Addendum									
80-90	2,256	7.7	98,991	17,138	81,853	17.3	11.0	11.2	10.5
90-95	1,390	4.8	148,120	30,383	117,737	20.5	10.2	9.9	11.5
95-99	1,375	4.7	247,873	59,543	188,330	24.0	16.8	15.7	22.2
Top 1 Percent	396	1.4	1,212,770	363,921	848,850	30.0	23.7	20.3	39.1
Top 0.1 Percent	40	0.1	5,487,716	1,814,541	3,673,175	33.1	10.8	8.8	19.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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

(1) Calendar year. Baseline is Pre-EGTRRA law, proposal includes all major individual and estate tax provisions in 2001-08 tax acts, with the addition of an AMT patch that extends 2009 exemption levels and indexes them for inflation, indexes the AMT tax bracket threshold and exemption phaseout threshold for inflation and allows personal nonrefundable credits regardless of AMT liability. Excludes all provisions in the 2009 stimulus bill (ARRA).

(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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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.