Table T10-0008
Extend the $3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2011
Summary Table

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units 4</th>
<th>Percent Change in After-Tax Income 5</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change ($)</th>
<th>Average Federal Tax Rate 6</th>
<th>Change (%)</th>
<th>Under the Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>16.6</td>
<td>0.0</td>
<td>1.3</td>
<td>57.2</td>
<td>-129</td>
<td>-1.2</td>
<td>3.0</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>11.4</td>
<td>0.0</td>
<td>0.4</td>
<td>38.5</td>
<td>-93</td>
<td>-0.4</td>
<td>8.9</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>1.2</td>
<td>0.0</td>
<td>0.0</td>
<td>3.4</td>
<td>-9</td>
<td>0.0</td>
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</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.1</td>
<td>0.0</td>
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<td>0.3</td>
<td>-1</td>
<td>0.0</td>
<td>18.9</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>0</td>
<td>0.0</td>
<td>24.6</td>
</tr>
<tr>
<td>All</td>
<td>6.9</td>
<td>0.0</td>
<td>0.1</td>
<td>100.0</td>
<td>-54</td>
<td>-0.1</td>
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Addendum

<table>
<thead>
<tr>
<th></th>
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<th>0.1</th>
<th>0</th>
<th>0.0</th>
<th>21.1</th>
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</thead>
<tbody>
<tr>
<td>90-95</td>
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<td>0.0</td>
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<td>0</td>
<td>0.0</td>
<td>24.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
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<td>28.3</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
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<td>0.0</td>
<td>0</td>
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<td>30.9</td>
</tr>
</tbody>
</table>


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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

(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.

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

http://www.taxpolicycenter.org/TaxModel/income.cfm
### Table T10-0008
Extending the $3,000 Refundability Threshold  
Baseline: Administration Baseline  
Distribution of Federal Tax Change by Cash Income Percentile, 2011

#### Detail Table

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>16.6</td>
<td>0.0</td>
<td>1.3</td>
<td>37.2</td>
<td>-129</td>
<td>-0.2</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>11.4</td>
<td>0.0</td>
<td>0.4</td>
<td>38.5</td>
<td>-91</td>
<td>-0.1</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>1.2</td>
<td>0.0</td>
<td>0.0</td>
<td>3.4</td>
<td>-9</td>
<td>0.0</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>0.3</td>
<td>0</td>
<td>0.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>0</td>
<td>0.3</td>
</tr>
<tr>
<td>All</td>
<td>6.9</td>
<td>0.0</td>
<td>0.1</td>
<td>100.0</td>
<td>-54</td>
<td>0.0</td>
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</table>

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<table>
<thead>
<tr>
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<th>Percent of Tax Units</th>
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<td>With Tax Increase</td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
<td>Under the Proposal</td>
</tr>
<tr>
<td>80-90</td>
<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>14.8</td>
</tr>
<tr>
<td>90-95</td>
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<td>0.0</td>
<td>0.0</td>
<td>10.9</td>
</tr>
<tr>
<td>Top 1 Percent</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>24.4</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>12.5</td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Number of Tax Units (thousands)</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
<th>Share of Pre-Tax Income or Federal Tax Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>37,292</td>
<td>10,481</td>
<td>441</td>
<td>10,040</td>
<td>4.2</td>
<td>3.5</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>34,806</td>
<td>26,186</td>
<td>2,427</td>
<td>24,759</td>
<td>9.3</td>
<td>8.2</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>31,498</td>
<td>48,373</td>
<td>7,383</td>
<td>40,991</td>
<td>15.3</td>
<td>13.7</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>26,231</td>
<td>84,329</td>
<td>15,933</td>
<td>68,396</td>
<td>18.9</td>
<td>19.9</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>22,974</td>
<td>267,017</td>
<td>14,411</td>
<td>252,606</td>
<td>24.6</td>
<td>22.8</td>
</tr>
<tr>
<td>All</td>
<td>155,368</td>
<td>71,647</td>
<td>14,562</td>
<td>57,085</td>
<td>20.3</td>
<td>55.1</td>
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</tbody>
</table>

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<table>
<thead>
<tr>
<th></th>
<th>Number of Tax Units (thousands)</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
<th>Share of Pre-Tax Income or Federal Tax Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>11,625</td>
<td>136,507</td>
<td>28,758</td>
<td>107,749</td>
<td>21.1</td>
<td>14.3</td>
</tr>
<tr>
<td>90-95</td>
<td>5,563</td>
<td>191,223</td>
<td>43,978</td>
<td>147,245</td>
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<td>9.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
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<td>333,276</td>
<td>81,828</td>
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<tr>
<td>Top 0.1 Percent</td>
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<td>7,672,765</td>
<td>2,373,955</td>
<td>5,298,810</td>
<td>30.9</td>
<td>8.2</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

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### Table T10-0008
Extend the $3,000 Refundability Threshold
Baseline: Administration Baseline

#### Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td>Dollars</td>
<td>Percent</td>
</tr>
<tr>
<td>Lowest Quintile</td>
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<tr>
<td>Middle Quintile</td>
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<td>0.0</td>
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<td>1.0</td>
<td>-0.3</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.1</td>
<td>0.0</td>
<td>0.2</td>
<td>0.2</td>
<td>0.1</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>All</td>
<td>6.9</td>
<td>0.0</td>
<td>0.1</td>
<td>100.0</td>
<td>-54.0</td>
</tr>
</tbody>
</table>

#### Addendum

<table>
<thead>
<tr>
<th></th>
<th>With Tax Cut</th>
<th>With Tax Increase</th>
<th></th>
<th>Dollars</th>
<th>Percent</th>
<th>Under the Proposal</th>
<th>Change (% Points)</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
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<tr>
<td>90-95</td>
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<td>0.0</td>
<td>0.1</td>
<td>22.1</td>
<td>0.0</td>
</tr>
<tr>
<td>95-99</td>
<td>0.0</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>18.1</td>
<td>0.0</td>
</tr>
<tr>
<td>Top 1 Percent</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>25.6</td>
<td>0.0</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>13.0</td>
<td>0.0</td>
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</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>30,760</td>
<td>19.8</td>
<td>9,877</td>
<td>34</td>
<td>9,842</td>
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<td>Second Quintile</td>
<td>32,347</td>
<td>20.8</td>
<td>23,756</td>
<td>1,773</td>
<td>21,983</td>
<td>7.5</td>
<td>6.9</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>31,060</td>
<td>20.0</td>
<td>42,993</td>
<td>6,116</td>
<td>36,877</td>
<td>14.2</td>
<td>12.0</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>29,561</td>
<td>19.0</td>
<td>73,609</td>
<td>13,256</td>
<td>60,352</td>
<td>18.0</td>
<td>19.5</td>
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<tr>
<td>Top Quintile</td>
<td>29,073</td>
<td>18.7</td>
<td>56,665</td>
<td>226,631</td>
<td>170,966</td>
<td>24.6</td>
<td>59.2</td>
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<tr>
<td>All</td>
<td>155,368</td>
<td>100.0</td>
<td>71,676</td>
<td>14,562</td>
<td>57,105</td>
<td>20.3</td>
<td>100.0</td>
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<table>
<thead>
<tr>
<th></th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
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<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>14,540</td>
<td>9.4</td>
<td>115,046</td>
<td>24,890</td>
<td>90,157</td>
<td>21.6</td>
<td>15.0</td>
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<td>90-95</td>
<td>7,282</td>
<td>4.7</td>
<td>165,470</td>
<td>37,570</td>
<td>127,903</td>
<td>22.7</td>
<td>10.8</td>
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<td>95-99</td>
<td>5,823</td>
<td>3.8</td>
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<td>69,855</td>
<td>216,249</td>
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<td>15.0</td>
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<tr>
<td>Top 1 Percent</td>
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<td>1,431,804</td>
<td>403,337</td>
<td>1,028,467</td>
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<td>18.4</td>
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<td>6,683,662</td>
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<td>4,621,701</td>
<td>30.9</td>
<td>8.5</td>
</tr>
</tbody>
</table>


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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

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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.

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<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Lowest Quintile</strong></td>
<td>6.7</td>
<td>0.0</td>
<td>0.7</td>
<td>87.2</td>
<td>-47</td>
<td>-8.9</td>
</tr>
<tr>
<td><strong>Second Quintile</strong></td>
<td>1.3</td>
<td>0.0</td>
<td>0.0</td>
<td>12.4</td>
<td>-7</td>
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</tr>
<tr>
<td><strong>Middle Quintile</strong></td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Fourth Quintile</strong></td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Top Quintile</strong></td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
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</tr>
<tr>
<td><strong>All</strong></td>
<td>1.9</td>
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<td>100.0</td>
<td>-13</td>
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<td>100.0</td>
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<tr>
<td><strong>Addendum</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>80-90</td>
<td>0.0</td>
<td>0.0</td>
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<td>0.0</td>
<td>0.0</td>
<td>17.7</td>
</tr>
<tr>
<td>90-95</td>
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<tr>
<td>95-99</td>
<td>0.0</td>
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<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>14.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
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<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
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<td>0.0</td>
<td>34.4</td>
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</table>


<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate (Percent)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lowest Quintile</strong></td>
<td>16,433</td>
<td>7,653</td>
<td>535</td>
<td>7,117</td>
<td>7.0</td>
<td>4.6</td>
<td>5.4</td>
<td>1.6</td>
</tr>
<tr>
<td><strong>Second Quintile</strong></td>
<td>15,785</td>
<td>18,188</td>
<td>1,844</td>
<td>16,344</td>
<td>10.1</td>
<td>10.5</td>
<td>11.8</td>
<td>5.2</td>
</tr>
<tr>
<td><strong>Middle Quintile</strong></td>
<td>14,027</td>
<td>31,881</td>
<td>5,159</td>
<td>26,722</td>
<td>16.2</td>
<td>16.3</td>
<td>17.2</td>
<td>12.9</td>
</tr>
<tr>
<td><strong>Fourth Quintile</strong></td>
<td>10,881</td>
<td>52,390</td>
<td>10,418</td>
<td>41,972</td>
<td>19.9</td>
<td>20.8</td>
<td>20.9</td>
<td>20.2</td>
</tr>
<tr>
<td><strong>Top Quintile</strong></td>
<td>9,172</td>
<td>144,769</td>
<td>26,658</td>
<td>105,111</td>
<td>25.3</td>
<td>48.4</td>
<td>45.4</td>
<td>60.0</td>
</tr>
<tr>
<td><strong>All</strong></td>
<td>67,885</td>
<td>40,448</td>
<td>8,261</td>
<td>32,187</td>
<td>20.4</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Addendum</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>5,247</td>
<td>81,466</td>
<td>18,867</td>
<td>62,600</td>
<td>23.2</td>
<td>15.6</td>
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<td>17.7</td>
</tr>
<tr>
<td>90-95</td>
<td>1,793</td>
<td>114,230</td>
<td>26,615</td>
<td>87,615</td>
<td>23.3</td>
<td>7.5</td>
<td>7.2</td>
<td>8.5</td>
</tr>
<tr>
<td>95-99</td>
<td>1,749</td>
<td>195,211</td>
<td>46,638</td>
<td>148,574</td>
<td>23.9</td>
<td>12.4</td>
<td>11.9</td>
<td>14.6</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>383</td>
<td>924,978</td>
<td>281,950</td>
<td>643,028</td>
<td>30.5</td>
<td>12.9</td>
<td>11.3</td>
<td>19.3</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>34</td>
<td>4,473,332</td>
<td>1,538,504</td>
<td>2,934,828</td>
<td>34.4</td>
<td>3.5</td>
<td>4.5</td>
<td>9.2</td>
</tr>
</tbody>
</table>


(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

(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>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>6,220</td>
<td>10.2</td>
<td>12,978</td>
<td>17</td>
<td>12,961</td>
<td>0.1</td>
<td>1.1</td>
<td>1.4</td>
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<tr>
<td>Second Quintile</td>
<td>8,746</td>
<td>14.4</td>
<td>30,404</td>
<td>2,067</td>
<td>28,337</td>
<td>6.8</td>
<td>3.7</td>
<td>4.3</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>11,392</td>
<td>18.7</td>
<td>55,534</td>
<td>7,065</td>
<td>48,469</td>
<td>12.7</td>
<td>8.7</td>
<td>9.6</td>
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<td>Fourth Quintile</td>
<td>15,301</td>
<td>25.2</td>
<td>89,245</td>
<td>15,168</td>
<td>74,077</td>
<td>17.0</td>
<td>18.8</td>
<td>19.8</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>18,311</td>
<td>30.1</td>
<td>270,238</td>
<td>65,768</td>
<td>204,470</td>
<td>24.3</td>
<td>68.1</td>
<td>65.5</td>
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<td>All</td>
<td>60,792</td>
<td>100.0</td>
<td>710,608</td>
<td>25,293</td>
<td>684,315</td>
<td>21.2</td>
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<td>100.0</td>
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<tr>
<td>80-90</td>
<td>8,308</td>
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<td>29,031</td>
<td>109,109</td>
<td>21.0</td>
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<td>15.8</td>
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<td>90-95</td>
<td>5,185</td>
<td>8.5</td>
<td>184,120</td>
<td>41,539</td>
<td>142,581</td>
<td>22.6</td>
<td>13.1</td>
<td>12.9</td>
</tr>
<tr>
<td>95-99</td>
<td>3,832</td>
<td>6.3</td>
<td>329,973</td>
<td>81,256</td>
<td>248,717</td>
<td>24.6</td>
<td>17.4</td>
<td>16.6</td>
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<tr>
<td>Top 1 Percent</td>
<td>986</td>
<td>1.6</td>
<td>1,603,838</td>
<td>442,888</td>
<td>1,161,351</td>
<td>27.6</td>
<td>21.8</td>
<td>20.0</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>100</td>
<td>0.2</td>
<td>7,292,608</td>
<td>2,197,803</td>
<td>5,094,805</td>
<td>30.1</td>
<td>10.0</td>
<td>8.9</td>
</tr>
</tbody>
</table>


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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.

Baseline Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>26.1</td>
<td>2.0</td>
<td>74.9</td>
<td>-256</td>
<td>-1.482</td>
<td>-0.1</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7.1</td>
<td>0.2</td>
<td>21.0</td>
<td>-51</td>
<td>-2.5</td>
<td>0.0</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>0.4</td>
<td>0.0</td>
<td>1.6</td>
<td>-3</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.1</td>
<td>0.0</td>
<td>0.5</td>
<td>-1</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>0</td>
<td>0.0</td>
<td>0.1</td>
</tr>
<tr>
<td>All</td>
<td>3.9</td>
<td>0.0</td>
<td>100.0</td>
<td>-35</td>
<td>-0.1</td>
<td>0.0</td>
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Addendum

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
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<tbody>
<tr>
<td>80-90</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>90-95</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
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<td>0.0</td>
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<tr>
<td>95-99</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
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<td>0.0</td>
<td>0</td>
<td>0.0</td>
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</tbody>
</table>

## Preliminary Results

### Table T10-0008

Extend the $3,000 Refundability Threshold
Baseline: Administration Baseline

Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011

Detail Table - Head of Household Tax Units

<table>
<thead>
<tr>
<th>Cash Income Percentile&lt;sup&gt;2,3&lt;/sup&gt;</th>
<th>Percent of Tax Units&lt;sup&gt;4&lt;/sup&gt;</th>
<th>Percent Change in After-Tax Income&lt;sup&gt;5&lt;/sup&gt;</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate&lt;sup&gt;6&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut With Tax Increase</td>
<td>With</td>
<td>Total</td>
<td>With</td>
<td>Total</td>
<td>Dollars</td>
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<tr>
<td>Lowest Quintile</td>
<td>63.6 0.0 4.1 78.0</td>
<td>78.0 51.7 -4.0 -10.9 4.4 -12.9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second Quintile</td>
<td>25.3 0.0 0.6 20.7</td>
<td>20.7 -151 -12.7 -0.6 6.8 -0.5 3.7</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>1.5 0.0 0.0 1.0</td>
<td>1.0 -11 -0.2 1.3 28.9 0.0 14.1</td>
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<td></td>
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</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.2 0.0 0.0 0.1</td>
<td>0.1 -1 0.0 1.5 34.2 0.0 19.1</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0 0.0 0.0 0.0</td>
<td>0.0 0.0 1.9 40.9 0.0 23.8</td>
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<td></td>
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</tr>
<tr>
<td>All</td>
<td>28.7 0.0 0.7 100.0</td>
<td>100.0 -222 -4.5 0.0 100.0 -0.6 12.2</td>
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<td>0.0 0.0 0.6 14.2 0.0 22.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80-90</td>
<td>0.0 0.0 0.0 0.0</td>
<td>0.0 0.0 0.4 7.7 0.0 23.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-95</td>
<td>0.0 0.0 0.0 0.0</td>
<td>0.0 0.0 0.4 8.3 0.0 22.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>95-99</td>
<td>0.1 0.0 0.0 0.0</td>
<td>0.0 0.0 0.5 10.7 0.0 28.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0 0.0 0.0 0.0</td>
<td>0.0 0.0 0.5 10.7 0.0 28.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0 0.0 0.0 0.0</td>
<td>0.0 0.0 0.2 5.3 0.0 30.9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes

by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile&lt;sup&gt;2,3&lt;/sup&gt;</th>
<th>Number (thousands)</th>
<th>Percent of Total</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate&lt;sup&gt;4&lt;/sup&gt;</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>7,828</td>
<td>32.4</td>
<td>12,145</td>
<td>-1,034</td>
<td>13,179</td>
<td>-8.5</td>
<td>10.2</td>
<td>12.7</td>
<td>-6.8</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7,381</td>
<td>30.5</td>
<td>27,927</td>
<td>1,187</td>
<td>26,740</td>
<td>4.3</td>
<td>22.2</td>
<td>24.4</td>
<td>7.4</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>4,991</td>
<td>20.6</td>
<td>46,364</td>
<td>6,558</td>
<td>39,806</td>
<td>14.2</td>
<td>24.9</td>
<td>24.5</td>
<td>27.6</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>2,741</td>
<td>11.3</td>
<td>74,993</td>
<td>14,135</td>
<td>60,858</td>
<td>19.1</td>
<td>21.9</td>
<td>20.3</td>
<td>32.7</td>
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<tr>
<td>Top Quintile</td>
<td>1,111</td>
<td>4.6</td>
<td>175,379</td>
<td>41,728</td>
<td>133,650</td>
<td>23.8</td>
<td>21.0</td>
<td>18.3</td>
<td>39.1</td>
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<td>24,178</td>
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<td>24,178</td>
<td>4,906</td>
<td>24,178</td>
<td>12.8</td>
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<td>100.0</td>
<td>100.0</td>
</tr>
<tr>
<td>Addendum</td>
<td>682</td>
<td>2.8</td>
<td>106,498</td>
<td>23,530</td>
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<td>13.5</td>
</tr>
<tr>
<td>80-90</td>
<td>241</td>
<td>1.0</td>
<td>155,730</td>
<td>36,178</td>
<td>119,552</td>
<td>23.2</td>
<td>4.1</td>
<td>3.6</td>
<td>7.4</td>
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<tr>
<td>90-95</td>
<td>155</td>
<td>0.6</td>
<td>269,959</td>
<td>60,675</td>
<td>209,284</td>
<td>22.5</td>
<td>4.5</td>
<td>4.0</td>
<td>7.9</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>32</td>
<td>0.1</td>
<td>1,323,451</td>
<td>376,778</td>
<td>946,673</td>
<td>28.5</td>
<td>4.6</td>
<td>3.8</td>
<td>10.3</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>3</td>
<td>0.0</td>
<td>6,199,747</td>
<td>1,912,711</td>
<td>4,287,036</td>
<td>30.9</td>
<td>2.1</td>
<td>1.7</td>
<td>5.1</td>
</tr>
</tbody>
</table>


1. Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

2. Percentiles are those that are dependent of other tax units.

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

4. 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.

5. Average federal tax is average income 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 T10-0008
#### Extend the $3,000 Refundability Threshold
**Baseline: Administration Baseline**

**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011**

**Detail Table - Tax Units with Children**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td></td>
<td>Dollars</td>
<td>Percent</td>
<td>Change (% Points)</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>67.4</td>
<td>0.0</td>
<td>4.1</td>
<td>77.8</td>
<td>590</td>
<td>43.6</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>24.5</td>
<td>0.0</td>
<td>0.5</td>
<td>20.3</td>
<td>-154</td>
<td>-11.9</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>1.2</td>
<td>0.0</td>
<td>1.1</td>
<td>-8</td>
<td>0.1</td>
<td>9.7</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.2</td>
<td>0.0</td>
<td>0.2</td>
<td>-1</td>
<td>0.2</td>
<td>19.7</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.6</td>
<td>71.5</td>
</tr>
<tr>
<td>All</td>
<td>19.5</td>
<td>0.0</td>
<td>0.2</td>
<td>100.0</td>
<td>0.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Percent of Tax Units</th>
<th>Percent Change in After-Tax Income</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Share of Federal Taxes</th>
<th>Average Federal Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.2</td>
<td>18.3</td>
</tr>
<tr>
<td>90-95</td>
<td>0.1</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>11.3</td>
</tr>
<tr>
<td>95-99</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.2</td>
<td>18.1</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.2</td>
<td>23.7</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>11.6</td>
</tr>
</tbody>
</table>

#### Baseline Distribution of Income and Federal Taxes

by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income</th>
<th>Average Federal Tax Burden</th>
<th>Average After-Tax Income</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td>Dollars</td>
<td>Dollars</td>
<td>Dollars</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>10,146</td>
<td>20.8</td>
<td>13,131</td>
<td>-1,534</td>
<td>14,484</td>
<td>-10.3</td>
<td>3.0</td>
<td>4.2</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>10,182</td>
<td>20.8</td>
<td>31,660</td>
<td>1,288</td>
<td>30,372</td>
<td>4.1</td>
<td>7.3</td>
<td>8.7</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>10,047</td>
<td>20.5</td>
<td>58,167</td>
<td>8,410</td>
<td>49,757</td>
<td>14.5</td>
<td>13.2</td>
<td>14.1</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>9,721</td>
<td>19.9</td>
<td>96,250</td>
<td>17,720</td>
<td>78,533</td>
<td>18.4</td>
<td>21.2</td>
<td>21.6</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>8,416</td>
<td>17.2</td>
<td>96,250</td>
<td>17,720</td>
<td>78,533</td>
<td>18.4</td>
<td>21.2</td>
<td>21.6</td>
</tr>
<tr>
<td>All</td>
<td>48,902</td>
<td>100.0</td>
<td>90,398</td>
<td>18,034</td>
<td>72,364</td>
<td>20.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th>Cash Income Percentile</th>
<th>Tax Units</th>
<th>Average Income</th>
<th>Average Federal Tax Burden</th>
<th>Average After-Tax Income</th>
<th>Average Federal Tax Rate</th>
<th>Share of Pre-Tax Income</th>
<th>Share of Post-Tax Income</th>
<th>Share of Federal Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Percent of Total</td>
<td>Dollars</td>
<td>Dollars</td>
<td>Dollars</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
<td>Percent of Total</td>
</tr>
<tr>
<td>80-90</td>
<td>4,474</td>
<td>9.2</td>
<td>160,074</td>
<td>35,844</td>
<td>124,230</td>
<td>22.4</td>
<td>16.2</td>
<td>15.7</td>
</tr>
<tr>
<td>90-95</td>
<td>2,051</td>
<td>4.2</td>
<td>208,849</td>
<td>48,536</td>
<td>160,325</td>
<td>23.3</td>
<td>9.6</td>
<td>9.2</td>
</tr>
<tr>
<td>95-99</td>
<td>1,536</td>
<td>3.1</td>
<td>396,436</td>
<td>103,054</td>
<td>293,381</td>
<td>26.0</td>
<td>13.8</td>
<td>12.7</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>376</td>
<td>0.8</td>
<td>1,884,947</td>
<td>551,645</td>
<td>1,333,302</td>
<td>29.3</td>
<td>16.0</td>
<td>14.2</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>36</td>
<td>0.1</td>
<td>9,014,245</td>
<td>2,812,410</td>
<td>6,201,835</td>
<td>31.2</td>
<td>7.4</td>
<td>6.3</td>
</tr>
</tbody>
</table>

**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 the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

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](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. 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.

5. Average federal tax (includes individual and corporate income tax, payroll taxes (Social Security and Medicare), and the estate tax) as a percentage of average cash income.
### Table T10-0008
Extend the $3,000 Refundability Threshold  
Baseline: Administration Baseline  
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011

#### Detail Table - Elderly Tax Units

<table>
<thead>
<tr>
<th>Cash Income Percentile1,3</th>
<th>Percent of Tax Units4</th>
<th>Percent Change in After-Tax Income5</th>
<th>Share of Total Federal Tax Change</th>
<th>Average Federal Tax Change</th>
<th>Change (% Points) Under the Proposal</th>
<th>Share of Federal Taxes</th>
<th>Change (% Points) Under the Proposal</th>
<th>Average Federal Tax Rate6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>With Tax Cut</td>
<td>With Tax Increase</td>
<td>Average After-Tax Income2</td>
<td>Average Federal Tax Burden (Dollars)</td>
<td>Average Federal Tax Change (Dollars)</td>
<td>Share of Pre-Tax Income (Percent of Total)</td>
<td>Share of Post-Tax Income (Percent of Total)</td>
<td>Share of Federal Tax Change (Percent of Total)</td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>1.7</td>
<td>0.0</td>
<td>0.1</td>
<td>38.5</td>
<td>-12</td>
<td>0.0</td>
<td>0.2</td>
<td>-0.1</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>0.5</td>
<td>0.0</td>
<td>0.0</td>
<td>29.8</td>
<td>-3</td>
<td>0.0</td>
<td>1.5</td>
<td>0.0</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>0.3</td>
<td>0.0</td>
<td>0.0</td>
<td>11.7</td>
<td>-2</td>
<td>0.0</td>
<td>3.4</td>
<td>0.0</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
<td>0</td>
<td>0.0</td>
<td>10.6</td>
<td>0.0</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0</td>
<td>0.0</td>
<td>84.3</td>
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</tr>
<tr>
<td>All</td>
<td>0.5</td>
<td>0.0</td>
<td>0.0</td>
<td>100.0</td>
<td>-3</td>
<td>0.0</td>
<td>100.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th>Percent Chan</th>
<th>g in After-Tax Income5</th>
<th>Share of Pre-Tax Income (Percent of Total)</th>
<th>Share of Post-Tax Income (Percent of Total)</th>
<th>Share of Federal Tax Change (Percent of Total)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>9.9</td>
</tr>
<tr>
<td>90-95</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>11.3</td>
</tr>
<tr>
<td>95-99</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>21.7</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>41.4</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>21.3</td>
</tr>
</tbody>
</table>

### Baseline Distribution of Income and Federal Taxes by Cash Income Percentile Adjusted for Family Size, 2011

<table>
<thead>
<tr>
<th>Cash Income Percentile1,3</th>
<th>Tax Units4</th>
<th>Average Income (Dollars)</th>
<th>Average Federal Tax Burden (Dollars)</th>
<th>Average After-Tax Income (Dollars)</th>
<th>Average Federal Tax Rate6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number (thousands)</td>
<td>Percent of Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lowest Quintile</td>
<td>4,348</td>
<td>14.7</td>
<td>9,801</td>
<td>213</td>
<td>9,588</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>7,946</td>
<td>26.8</td>
<td>20,308</td>
<td>674</td>
<td>19,714</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>6,155</td>
<td>20.7</td>
<td>38,029</td>
<td>1,950</td>
<td>36,078</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>5,447</td>
<td>18.4</td>
<td>67,549</td>
<td>6,919</td>
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<tr>
<td>Top Quintile</td>
<td>5,552</td>
<td>18.7</td>
<td>67,549</td>
<td>54,168</td>
<td>187,078</td>
</tr>
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<td>All</td>
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<td>100.0</td>
<td>72,264</td>
<td>12,030</td>
<td>60,234</td>
</tr>
</tbody>
</table>

**Addendum**

<table>
<thead>
<tr>
<th>Percent Chan</th>
<th>g in After-Tax Income5</th>
<th>Share of Pre-Tax Income (Percent of Total)</th>
<th>Share of Post-Tax Income (Percent of Total)</th>
<th>Share of Federal Tax Change (Percent of Total)</th>
<th>Average Federal Tax Rate (Percent of Total)</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-90</td>
<td>2,283</td>
<td>7.7</td>
<td>101,663</td>
<td>15,445</td>
<td>86,218</td>
</tr>
<tr>
<td>90-95</td>
<td>1,440</td>
<td>4.9</td>
<td>154,304</td>
<td>28,023</td>
<td>126,281</td>
</tr>
<tr>
<td>95-99</td>
<td>1,410</td>
<td>4.8</td>
<td>256,863</td>
<td>54,911</td>
<td>202,952</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>418</td>
<td>1.4</td>
<td>1,249,575</td>
<td>353,509</td>
<td>896,066</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>41</td>
<td>0.1</td>
<td>5,802,387</td>
<td>1,835,974</td>
<td>3,966,413</td>
</tr>
</tbody>
</table>


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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act $3,000 unindexed refundability threshold.

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