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Table T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2014¹
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	26.7	17.1	0.6	-22.0	-64	-0.5	4.1
Second Quintile	65.4	18.8	1.4	-116.0	-369	-1.2	9.0
Middle Quintile	72.2	23.6	1.3	-165.4	-581	-1.1	15.3
Fourth Quintile	58.3	41.0	0.3	-59.6	-250	-0.3	19.1
Top Quintile	38.8	61.1	-1.0	463.0	2,227	0.7	25.6
All	51.4	29.1	-0.1	100.0	71	0.1	20.8
Addendum							
80-90	48.9	50.9	-0.2	20.6	196	0.1	22.0
90-95	32.1	67.8	-1.0	82.9	1,622	0.8	23.9
95-99	26.6	73.3	-0.9	107.3	2,594	0.7	25.5
Top 1 Percent	18.0	82.0	-1.7	252.2	23,861	1.2	29.0
Top 0.1 Percent	9.2	90.8	-2.3	154.8	144,858	1.6	31.6

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 0.0

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$19,925, 40% \$38,371, 60% \$67,991, 80% \$116,859, 90% \$169,290, 95% \$237,098, 99% \$632,966, 99.9% \$2,923,051.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2014¹
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	26.7	17.1	0.6	-22.0	-64	-11.2	-0.1	0.7	-0.5	4.1
Second Quintile	65.4	18.8	1.4	-116.0	-369	-11.9	-0.5	3.6	-1.2	9.0
Middle Quintile	72.2	23.6	1.3	-165.4	-581	-6.4	-0.7	10.1	-1.1	15.3
Fourth Quintile	58.3	41.0	0.3	-59.6	-250	-1.4	-0.3	18.2	-0.3	19.1
Top Quintile	38.8	61.1	-1.0	463.0	2,227	3.0	1.7	67.3	0.7	25.6
All	51.4	29.1	-0.1	100.0	71	0.4	0.0	100.0	0.1	20.8
Addendum										
80-90	48.9	50.9	-0.2	20.6	196	0.6	0.0	14.4	0.1	22.0
90-95	32.1	67.8	-1.0	82.9	1,622	3.3	0.3	10.8	0.8	23.9
95-99	26.6	73.3	-0.9	107.3	2,594	2.8	0.4	16.5	0.7	25.5
Top 1 Percent	18.0	82.0	-1.7	252.2	23,861	4.3	1.0	25.6	1.2	29.0
Top 0.1 Percent	9.2	90.8	-2.3	154.8	144,858	5.3	0.6	12.8	1.6	31.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2014¹

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	39,416	24.4	12,314	575	11,740	4.7	3.7	4.4	0.8	
Second Quintile	36,129	22.3	30,366	3,097	27,269	10.2	8.3	9.4	4.1	
Middle Quintile	32,694	20.2	55,193	9,022	46,171	16.4	13.7	14.5	10.8	
Fourth Quintile	27,378	16.9	95,202	18,406	76,797	19.3	19.8	20.1	18.5	
Top Quintile	23,893	14.8	301,906	74,902	227,005	24.8	54.8	51.9	65.6	
All	161,771	100.0	81,418	16,855	64,563	20.7	100.0	100.0	100.0	
Addendum										
80-90	12,052	7.5	148,490	32,479	116,011	21.9	13.6	13.4	14.4	
90-95	5,875	3.6	211,074	48,811	162,263	23.1	9.4	9.1	10.5	
95-99	4,752	2.9	372,043	92,395	279,648	24.8	13.4	12.7	16.1	
Top 1 Percent	1,215	0.8	1,988,880	553,527	1,435,353	27.8	18.3	16.7	24.7	
Top 0.1 Percent	123	0.1	9,038,534	2,712,962	6,325,572	30.0	8.4	7.4	12.2	

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 0.0

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$19,925, 40% \$38,371, 60% \$67,991, 80% \$116,859, 90% \$169,290, 95% \$237,098, 99% \$632,966, 99.9% \$2,923,051.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	17.8	24.6	0.0	-0.4	-1	-0.8	0.0	0.2	0.0	1.4
Second Quintile	61.5	14.8	1.4	-100.0	-342	-14.5	-0.4	2.5	-1.2	7.3
Middle Quintile	74.3	17.9	1.3	-151.6	-540	-7.4	-0.7	7.9	-1.1	13.8
Fourth Quintile	65.1	34.2	0.6	-111.5	-418	-2.7	-0.5	17.1	-0.5	18.4
Top Quintile	41.4	58.3	-0.9	463.4	1,741	2.8	1.7	72.2	0.7	25.4
All	51.4	29.1	-0.1	100.0	71	0.4	0.0	100.0	0.1	20.8
Addendum										
80-90	52.8	46.8	0.2	-19.4	-146	-0.5	-0.2	15.6	-0.1	22.0
90-95	36.3	63.5	-0.8	75.7	1,126	2.7	0.3	12.1	0.6	23.9
95-99	24.6	75.4	-1.2	144.2	2,734	3.5	0.5	17.9	0.9	25.5
Top 1 Percent	19.0	80.9	-1.7	263.0	20,683	4.3	1.0	26.6	1.2	28.8
Top 0.1 Percent	10.6	89.4	-2.3	160.6	126,570	5.3	0.6	13.3	1.6	31.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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	32,445	20.1	11,625	161	11,464	1.4	2.9	3.6	0.2
Second Quintile	33,595	20.8	27,586	2,363	25,223	8.6	7.0	8.1	2.9
Middle Quintile	32,248	19.9	48,898	7,276	41,622	14.9	12.0	12.9	8.6
Fourth Quintile	30,634	18.9	83,092	15,680	67,412	18.9	19.3	19.8	17.6
Top Quintile	30,589	18.9	254,362	62,882	191,480	24.7	59.1	56.1	70.6
All	161,771	100.0	81,418	16,855	64,563	20.7	100.0	100.0	100.0
Addendum									
80-90	15,343	9.5	126,648	27,944	98,703	22.1	14.8	14.5	15.7
90-95	7,725	4.8	179,728	41,851	137,877	23.3	10.5	10.2	11.9
95-99	6,061	3.8	316,716	78,113	238,603	24.7	14.6	13.9	17.4
Top 1 Percent	1,461	0.9	1,731,056	477,668	1,253,389	27.6	19.2	17.5	25.6
Top 0.1 Percent	146	0.1	7,958,455	2,371,965	5,586,490	29.8	8.8	7.8	12.7

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

Number of AMT Taxpayers (millions). Baseline: 5.7

Proposal: 0.0

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,694, 40% \$25,631, 60% \$43,537, 80% \$71,347, 90% \$102,829, 95% \$145,557, 99% \$382,124, 99.9% \$1,787,588.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	22.2	13.8	0.2	-9.1	-17	-2.6	-0.1	1.6	-0.2	6.9
Second Quintile	60.0	6.2	1.7	-172.4	-332	-15.4	-0.8	4.4	-1.6	8.6
Middle Quintile	75.9	16.3	1.4	-195.0	-425	-7.1	-1.0	11.8	-1.2	15.3
Fourth Quintile	67.6	31.6	1.0	-166.5	-450	-3.6	-0.9	20.5	-0.8	20.1
Top Quintile	32.6	66.9	-1.7	643.1	2,103	5.1	2.7	61.7	1.3	26.6
All	50.5	22.5	-0.1	100.0	45	0.5	0.0	100.0	0.1	20.7
Addendum										
80-90	46.1	53.2	-0.2	23.3	145	0.7	0.0	15.9	0.2	23.7
90-95	22.5	77.0	-2.1	158.1	2,054	6.6	0.7	11.8	1.6	25.8
95-99	11.6	88.3	-2.8	263.0	4,614	8.6	1.2	15.3	2.1	26.3
Top 1 Percent	14.5	85.5	-2.1	198.7	17,526	5.1	0.8	18.8	1.5	30.8
Top 0.1 Percent	8.6	91.3	-2.6	98.9	98,178	5.2	0.4	9.2	1.7	34.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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-	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	17,338	24.2	8,939	637	8,303	7.1	4.6	5.4	1.6
Second Quintile	16,635	23.2	21,188	2,155	19,034	10.2	10.5	11.9	5.2
Middle Quintile	14,693	20.5	36,403	5,985	30,418	16.4	16.0	16.8	12.7
Fourth Quintile	11,840	16.5	59,738	12,473	47,264	20.9	21.1	21.1	21.4
Top Quintile	9,787	13.6	164,155	41,636	122,519	25.4	48.0	45.2	59.0
All	71,749	100.0	46,638	9,628	37,010	20.6	100.0	100.0	100.0
Addendum									
80-90	5,137	7.2	90,448	21,298	69,150	23.6	13.9	13.4	15.8
90-95	2,463	3.4	128,290	31,094	97,196	24.2	9.4	9.0	11.1
95-99	1,825	2.5	220,487	53,434	167,053	24.2	12.0	11.5	14.1
Top 1 Percent	363	0.5	1,167,870	341,804	826,066	29.3	12.7	11.3	18.0
Top 0.1 Percent	32	0.0	5,717,077	1,873,452	3,843,625	32.8	5.5	4.7	8.8

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

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$13,694, 40% \$25,631, 60% \$43,537, 80% \$71,347, 90% \$102,829, 95% \$145,557, 99% \$382,124, 99.9% \$1,787,588.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	14.3	31.5	-0.1	0.8	18	8.5	0.0	0.1	0.1	1.4
Second Quintile	60.3	18.6	1.0	-19.6	-326	-11.4	-0.2	1.2	-0.9	7.1
Middle Quintile	72.3	17.7	1.2	-52.5	-670	-7.9	-0.5	4.9	-1.1	12.3
Fourth Quintile	63.7	35.7	0.5	-40.9	-396	-2.2	-0.5	14.7	-0.4	17.3
Top Quintile	45.0	54.9	-0.7	212.2	1,643	2.2	1.1	79.0	0.5	25.1
All	53.2	35.1	-0.2	100.0	238	0.8	0.0	100.0	0.2	21.7
Addendum										
80-90	55.9	43.9	0.3	-18.2	-296	-0.9	-0.3	15.6	-0.2	21.3
90-95	42.6	57.4	-0.4	23.4	699	1.5	0.1	13.0	0.3	23.3
95-99	29.3	70.7	-0.7	54.4	2,017	2.2	0.3	20.0	0.6	25.4
Top 1 Percent	20.4	79.6	-1.6	152.7	21,683	4.2	1.0	30.5	1.1	28.3
Top 0.1 Percent	11.0	89.0	-2.2	96.3	134,892	5.4	0.7	15.0	1.6	30.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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-	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	6,636	10.7	15,449	205	15,244	1.3	1.2	1.5	0.1
Second Quintile	8,855	14.3	35,411	2,855	32,557	8.1	3.7	4.3	1.4
Middle Quintile	11,532	18.6	63,113	8,448	54,665	13.4	8.6	9.5	5.4
Fourth Quintile	15,214	24.6	102,030	18,070	83,960	17.7	18.4	19.2	15.1
Top Quintile	19,015	30.7	304,240	74,573	229,666	24.5	68.4	65.8	77.9
All	61,925	100.0	136,599	29,382	107,217	21.5	100.0	100.0	100.0
Addendum									
80-90	9,075	14.7	148,661	31,887	116,774	21.5	16.0	16.0	15.9
90-95	4,934	8.0	206,766	47,478	159,288	23.0	12.1	11.8	12.9
95-99	3,970	6.4	363,199	90,141	273,058	24.8	17.1	16.3	19.7
Top 1 Percent	1,036	1.7	1,904,848	517,740	1,387,108	27.2	23.3	21.7	29.5
Top 0.1 Percent	105	0.2	8,500,613	2,481,611	6,019,002	29.2	10.6	9.5	14.3

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

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

(5) After-tax income is cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax.

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

Table T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	10.8	42.4	-0.1	-2.1	18	-1.9	-0.1	-4.7	0.1	-6.3
Second Quintile	64.5	29.3	1.2	42.0	-372	-17.2	-1.4	8.9	-1.1	5.5
Middle Quintile	74.8	21.7	1.3	46.9	-598	-7.3	-0.9	26.2	-1.1	14.3
Fourth Quintile	64.4	34.9	0.7	19.6	-455	-2.8	0.5	30.3	-0.6	19.4
Top Quintile	59.3	39.8	-0.2	-6.3	332	0.7	1.9	39.2	0.2	24.4
All	49.0	33.0	0.7	100.0	-267	-4.2	0.0	100.0	-0.6	13.6
Addendum										
80-90	64.7	34.1	0.5	6.2	-509	-1.8	0.4	14.8	-0.4	22.6
90-95	55.0	44.1	-0.2	-1.1	314	0.8	0.3	6.0	0.2	23.8
95-99	47.6	52.2	-0.4	-2.1	791	1.1	0.4	8.4	0.3	23.6
Top 1 Percent	19.5	80.5	-1.7	-9.3	18,011	4.3	0.8	10.0	1.2	29.1
Top 0.1 Percent	6.4	93.4	-2.3	-5.1	119,513	5.3	0.4	4.5	1.6	31.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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-	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	8,213	32.1	14,265	-911	15,176	-6.4	10.2	12.7	-4.6
Second Quintile	7,711	30.1	32,535	2,165	30,370	6.7	21.9	23.8	10.3
Middle Quintile	5,352	20.9	53,424	8,212	45,212	15.4	25.0	24.6	27.1
Fourth Quintile	2,936	11.5	82,768	16,487	66,280	19.9	21.2	19.8	29.9
Top Quintile	1,291	5.0	193,413	46,838	146,575	24.2	21.8	19.3	37.3
All	25,605	100.0	44,717	6,332	38,385	14.2	100.0	100.0	100.0
Addendum									
80-90	836	3.3	121,470	27,966	93,505	23.0	8.9	8.0	14.4
90-95	234	0.9	168,242	39,720	128,522	23.6	3.4	3.1	5.7
95-99	185	0.7	298,680	69,630	229,050	23.3	4.8	4.3	8.0
Top 1 Percent	35	0.1	1,516,552	422,744	1,093,807	27.9	4.7	3.9	9.2
Top 0.1 Percent	3	0.0	7,596,169	2,276,497	5,319,673	30.0	2.0	1.6	4.1

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

(1) Calendar year. Baseline is current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$13,694, 40% \$25,631, 60% \$43,537, 80% \$71,347, 90% \$102,829, 95% \$145,557, 99% \$382,124, 99.9% \$1,787,588.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	7.8	51.4	-0.2	2.7	27	-2.1	0.0	-1.2	0.2	-7.9
Second Quintile	62.8	34.1	1.1	-36.7	-359	-14.5	-0.4	2.1	-1.0	5.8
Middle Quintile	71.3	26.8	1.0	-58.1	-568	-5.6	-0.7	9.4	-0.9	14.6
Fourth Quintile	51.7	48.0	0.0	-1.1	-11	-0.1	-0.2	20.2	0.0	19.4
Top Quintile	34.9	65.0	-1.0	193.2	2,322	2.7	1.2	69.4	0.7	26.5
All	46.0	44.1	-0.3	100.0	204	1.0	0.0	100.0	0.2	20.8
Addendum										
80-90	41.8	58.2	-0.5	26.1	593	1.5	0.1	16.4	0.4	23.2
90-95	26.3	73.7	-1.2	42.5	2,154	3.7	0.3	11.4	0.9	25.0
95-99	31.9	68.0	-0.5	24.2	1,539	1.4	0.1	17.3	0.4	26.6
Top 1 Percent	12.7	87.3	-1.7	100.4	26,634	4.1	0.7	24.4	1.2	30.1
Top 0.1 Percent	7.2	92.8	-2.3	60.5	170,099	5.3	0.5	11.5	1.6	31.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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	10,239	20.6	15,665	-1,263	16,928	-8.1	3.1	4.3	-1.2
Second Quintile	10,393	20.9	36,734	2,478	34,256	6.8	7.5	8.8	2.4
Middle Quintile	10,382	20.9	65,963	10,205	55,758	15.5	13.4	14.3	10.1
Fourth Quintile	10,009	20.1	110,334	21,435	88,899	19.4	21.6	21.9	20.4
Top Quintile	8,454	17.0	330,139	85,043	245,096	25.8	54.6	51.1	68.2
All	49,780	100.0	102,631	21,162	81,469	20.6	100.0	100.0	100.0
Addendum									
80-90	4,468	9.0	169,045	38,543	130,502	22.8	14.8	14.4	16.4
90-95	2,003	4.0	241,711	58,197	183,515	24.1	9.5	9.1	11.1
95-99	1,599	3.2	432,254	113,402	318,852	26.2	13.5	12.6	17.2
Top 1 Percent	383	0.8	2,245,797	649,567	1,596,230	28.9	16.8	15.1	23.6
Top 0.1 Percent	36	0.1	10,608,037	3,206,678	7,401,359	30.2	7.5	6.6	11.0

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 current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$13,694, 40% \$25,631, 60% \$43,537, 80% \$71,347, 90% \$102,829, 95% \$145,557, 99% \$382,124, 99.9% \$1,787,588.

(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 T10-0119
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Policy Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2014¹
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	22.1	3.2	0.0	0.7	-5	-1.9	0.0	0.3	0.0	2.3
Second Quintile	44.0	1.6	0.7	36.7	-167	-19.3	-0.3	1.5	-0.7	2.9
Middle Quintile	71.6	3.7	1.0	67.1	-419	-17.6	-0.6	3.0	-1.0	4.6
Fourth Quintile	85.5	12.9	1.5	140.0	-1,020	-12.4	-1.3	9.5	-1.3	9.5
Top Quintile	59.3	40.2	-0.5	-144.6	1,023	1.7	2.2	85.6	0.4	22.7
All	55.6	11.1	0.2	100.0	-126	-1.0	0.0	100.0	-0.2	16.5
Addendum										
80-90	75.6	23.5	1.4	82.1	-1,319	-7.4	-0.7	9.8	-1.2	14.3
90-95	64.6	35.1	0.8	35.0	-1,002	-3.4	-0.2	9.6	-0.6	17.3
95-99	35.4	64.6	-0.6	-46.4	1,362	2.2	0.6	20.4	0.5	21.7
Top 1 Percent	22.1	77.9	-1.8	-215.3	21,048	4.8	2.5	45.8	1.3	28.9
Top 0.1 Percent	10.2	89.8	-2.4	-133.6	120,629	5.6	1.5	24.1	1.7	31.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2014¹

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	5,217	16.2	11,689	270	11,419	2.3	2.4	2.8	0.3
Second Quintile	8,927	27.8	23,861	863	22,998	3.6	8.3	9.6	1.8
Middle Quintile	6,483	20.2	42,973	2,381	40,592	5.5	10.9	12.4	3.6
Fourth Quintile	5,566	17.3	75,950	8,214	67,736	10.8	16.5	17.7	10.8
Top Quintile	5,729	17.8	276,230	61,798	214,432	22.4	61.9	57.7	83.4
All	32,167	100.0	79,440	13,202	66,238	16.6	100.0	100.0	100.0
Addendum									
80-90	2,522	7.8	114,468	17,737	96,732	15.5	11.3	11.5	10.5
90-95	1,413	4.4	163,898	29,422	134,476	18.0	9.1	8.9	9.8
95-99	1,379	4.3	286,923	60,842	226,081	21.2	15.5	14.6	19.8
Top 1 Percent	414	1.3	1,607,917	443,469	1,164,447	27.6	26.1	22.7	43.3
Top 0.1 Percent	45	0.1	7,094,632	2,141,310	4,953,322	30.2	12.5	10.4	22.6

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 current policy. Proposal includes individual, corporate, and payroll tax provisions.

(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% \$13,694, 40% \$25,631, 60% \$43,537, 80% \$71,347, 90% \$102,829, 95% \$145,557, 99% \$382,124, 99.9% \$1,787,588.

(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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