

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

Table T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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 (%)	Under the Proposal
Lowest Quintile	35.6	11.1	1.2	1.6	-142	-1.2	4.2
Second Quintile	81.8	4.5	3.6	10.0	-957	-3.2	9.0
Middle Quintile	88.7	8.4	3.6	15.1	-1,603	-2.9	15.4
Fourth Quintile	87.5	12.0	3.5	20.5	-2,594	-2.7	19.2
Top Quintile	86.7	13.3	3.5	52.7	-7,638	-2.5	25.6
All	72.7	9.4	3.4	100.0	-2,140	-2.6	20.9
Addendum							
80-90	86.5	13.4	3.7	14.2	-4,068	-2.7	22.1
90-95	84.0	16.0	2.8	7.5	-4,391	-2.1	24.0
95-99	88.3	11.7	2.8	10.4	-7,579	-2.0	25.7
Top 1 Percent	95.7	4.3	4.4	20.7	-58,990	-3.0	29.0
Top 0.1 Percent	89.8	10.2	4.8	10.2	-286,396	-3.2	31.4

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

Number of AMT Taxpayers (millions). Baseline: 23.1

Proposal: 0.0

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	35.6	11.1	1.2	1.6	-142	-21.7	-0.1	0.7	-1.2	4.2
Second Quintile	81.8	4.5	3.6	10.0	-957	-25.9	-0.7	3.6	-3.2	9.0
Middle Quintile	88.7	8.4	3.6	15.1	-1,603	-15.9	-0.6	10.1	-2.9	15.4
Fourth Quintile	87.5	12.0	3.5	20.5	-2,594	-12.4	-0.3	18.2	-2.7	19.2
Top Quintile	86.7	13.3	3.5	52.7	-7,638	-9.0	1.6	67.2	-2.5	25.6
All	72.7	9.4	3.4	100.0	-2,140	-11.2	0.0	100.0	-2.6	20.9
Addendum										
80-90	86.5	13.4	3.7	14.2	-4,068	-11.0	0.0	14.4	-2.7	22.1
90-95	84.0	16.0	2.8	7.5	-4,391	-8.0	0.4	10.8	-2.1	24.0
95-99	88.3	11.7	2.8	10.4	-7,579	-7.3	0.7	16.6	-2.0	25.7
Top 1 Percent	95.7	4.3	4.4	20.7	-58,990	-9.3	0.5	25.5	-3.0	29.0
Top 0.1 Percent	89.8	10.2	4.8	10.2	-286,396	-9.2	0.3	12.7	-3.2	31.4

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	654	11,660	5.3	3.7	4.6	0.8
Second Quintile	36,129	22.3	30,366	3,692	26,675	12.2	8.3	9.6	4.3
Middle Quintile	32,694	20.2	55,193	10,105	45,087	18.3	13.7	14.6	10.7
Fourth Quintile	27,378	16.9	95,202	20,875	74,328	21.9	19.8	20.2	18.5
Top Quintile	23,893	14.8	301,906	85,037	216,869	28.2	54.8	51.4	65.6
All	161,771	100.0	81,418	19,142	62,276	23.5	100.0	100.0	100.0
Addendum									
80-90	12,052	7.5	148,490	36,937	111,553	24.9	13.6	13.3	14.4
90-95	5,875	3.6	211,074	55,122	155,951	26.1	9.4	9.1	10.5
95-99	4,752	2.9	372,043	103,361	268,682	27.8	13.4	12.7	15.9
Top 1 Percent	1,215	0.8	1,988,880	635,246	1,353,634	31.9	18.3	16.3	24.9
Top 0.1 Percent	123	0.1	9,038,534	3,124,446	5,914,088	34.6	8.4	7.2	12.4

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

Number of AMT Taxpayers (millions). Baseline: 23.1 Proposal: 0.0

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	32.8	12.3	1.2	1.3	-135	-45.6	-0.1	0.2	-1.2	1.4
Second Quintile	74.6	4.2	4.0	9.5	-979	-32.6	-0.8	2.5	-3.6	7.3
Middle Quintile	88.5	5.5	3.8	14.5	-1,559	-18.8	-0.7	7.9	-3.2	13.8
Fourth Quintile	89.5	9.9	3.6	21.0	-2,374	-13.4	-0.4	17.1	-2.9	18.5
Top Quintile	83.6	16.2	3.3	53.7	-6,075	-8.6	2.1	72.2	-2.4	25.5
All	72.7	9.4	3.4	100.0	-2,140	-11.2	0.0	100.0	-2.6	20.9
Addendum										
80-90	86.5	13.1	3.5	14.6	-3,296	-10.5	0.1	15.6	-2.6	22.1
90-95	79.9	19.9	2.7	8.0	-3,585	-7.7	0.5	12.1	-2.0	24.1
95-99	78.4	21.6	2.5	10.1	-5,783	-6.6	0.9	18.0	-1.8	25.8
Top 1 Percent	93.0	7.0	4.2	20.9	-49,612	-9.1	0.6	26.5	-2.9	28.8
Top 0.1 Percent	89.0	11.0	4.8	10.5	-248,228	-9.1	0.3	13.2	-3.1	31.2

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	296	11,329	2.5	2.9	3.7	0.3
Second Quintile	33,595	20.8	27,586	3,002	24,584	10.9	7.0	8.2	3.3
Middle Quintile	32,248	19.9	48,898	8,302	40,596	17.0	12.0	13.0	8.7
Fourth Quintile	30,634	18.9	83,092	17,704	65,388	21.3	19.3	19.9	17.5
Top Quintile	30,589	18.9	254,362	71,018	183,345	27.9	59.1	55.7	70.2
All	161,771	100.0	81,418	19,142	62,276	23.5	100.0	100.0	100.0
Addendum									
80-90	15,343	9.5	126,648	31,263	95,384	24.7	14.8	14.5	15.5
90-95	7,725	4.8	179,728	46,802	132,926	26.0	10.5	10.2	11.7
95-99	6,061	3.8	316,716	87,440	229,276	27.6	14.6	13.8	17.1
Top 1 Percent	1,461	0.9	1,731,056	548,261	1,182,795	31.7	19.2	17.2	25.9
Top 0.1 Percent	146	0.1	7,958,455	2,731,166	5,227,289	34.3	8.8	7.6	12.9

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

Number of AMT Taxpayers (millions). Baseline: 23.1 Proposal: 0.0

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	26.4	12.1	0.5	1.3	-42	-6.4	0.0	1.5	-0.5	7.0
Second Quintile	64.8	4.2	3.0	17.1	-565	-23.6	-0.9	4.3	-2.7	8.6
Middle Quintile	86.7	6.5	2.8	22.5	-842	-13.1	-0.8	11.6	-2.3	15.3
Fourth Quintile	85.4	14.0	2.5	25.4	-1,179	-8.8	-0.4	20.4	-2.0	20.4
Top Quintile	66.3	33.2	1.6	33.6	-1,884	-4.0	2.1	62.1	-1.2	27.4
All	62.4	12.1	2.1	100.0	-765	-7.2	0.0	100.0	-1.6	21.2
Addendum										
80-90	75.8	23.7	2.0	12.6	-1,351	-5.8	0.2	15.9	-1.5	24.3
90-95	58.2	41.3	0.5	2.3	-502	-1.5	0.7	11.8	-0.4	26.5
95-99	47.8	52.1	0.3	1.6	-489	-0.8	1.0	15.6	-0.2	27.5
Top 1 Percent	81.2	18.8	3.3	17.1	-25,832	-6.6	0.1	18.8	-2.2	31.4
Top 0.1 Percent	83.4	16.6	4.6	9.7	-165,341	-7.8	-0.1	8.9	-2.9	34.3

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	665	8,275	7.4	4.6	5.6	1.5
Second Quintile	16,635	23.2	21,188	2,390	18,798	11.3	10.5	12.1	5.2
Middle Quintile	14,693	20.5	36,403	6,416	29,987	17.6	16.0	17.1	12.3
Fourth Quintile	11,840	16.5	59,738	13,382	46,356	22.4	21.1	21.3	20.8
Top Quintile	9,787	13.6	164,155	46,881	117,274	28.6	48.0	44.4	60.1
All	71,749	100.0	46,638	10,644	35,994	22.8	100.0	100.0	100.0
Addendum									
80-90	5,137	7.2	90,448	23,323	67,125	25.8	13.9	13.4	15.7
90-95	2,463	3.4	128,290	34,462	93,828	26.9	9.4	9.0	11.1
95-99	1,825	2.5	220,487	61,207	159,280	27.8	12.0	11.3	14.6
Top 1 Percent	363	0.5	1,167,870	392,664	775,206	33.6	12.7	10.9	18.7
Top 0.1 Percent	32	0.0	5,717,077	2,125,541	3,591,537	37.2	5.5	4.5	9.0

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

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	44.0	6.8	2.1	0.9	-317	-58.6	-0.1	0.1	-2.1	1.5
Second Quintile	79.1	3.7	4.2	4.8	-1,338	-34.6	-0.4	1.2	-3.8	7.1
Middle Quintile	88.9	4.1	4.3	10.5	-2,260	-22.5	-0.7	4.9	-3.6	12.3
Fourth Quintile	93.3	6.2	4.1	20.4	-3,326	-15.8	-0.7	14.7	-3.3	17.3
Top Quintile	92.2	7.8	3.8	63.5	-8,295	-9.8	1.9	79.0	-2.7	25.0
All	84.0	6.0	3.9	100.0	-4,012	-11.9	0.0	100.0	-2.9	21.7
Addendum										
80-90	92.9	7.0	4.0	16.3	-4,466	-12.4	-0.1	15.6	-3.0	21.2
90-95	90.3	9.7	3.4	10.2	-5,151	-9.7	0.3	13.0	-2.5	23.3
95-99	91.6	8.4	3.1	13.2	-8,227	-8.2	0.8	20.0	-2.3	25.4
Top 1 Percent	97.0	3.0	4.4	23.8	-57,042	-9.6	0.8	30.4	-3.0	28.2
Top 0.1 Percent	90.7	9.3	4.8	11.4	-268,625	-9.4	0.4	14.9	-3.2	30.6

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	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	6,636	10.7	15,449	540	14,909	3.5	1.2	1.6	0.2
Second Quintile	8,855	14.3	35,411	3,868	31,543	10.9	3.7	4.4	1.7
Middle Quintile	11,532	18.6	63,113	10,040	53,073	15.9	8.6	9.6	5.6
Fourth Quintile	15,214	24.6	102,030	20,994	81,036	20.6	18.4	19.3	15.4
Top Quintile	19,015	30.7	304,240	84,383	219,857	27.7	68.4	65.5	77.1
All	61,925	100.0	136,599	33,592	103,007	24.6	100.0	100.0	100.0
Addendum									
80-90	9,075	14.7	148,661	36,040	112,621	24.2	16.0	16.0	15.7
90-95	4,934	8.0	206,766	53,295	153,470	25.8	12.1	11.9	12.6
95-99	3,970	6.4	363,199	100,379	262,820	27.6	17.1	16.4	19.2
Top 1 Percent	1,036	1.7	1,904,848	594,445	1,310,403	31.2	23.3	21.3	29.6
Top 0.1 Percent	105	0.2	8,500,613	2,868,798	5,631,815	33.8	10.6	9.3	14.5

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

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	36.9	17.4	1.2	4.2	-183	25.7	-1.7	-4.7	-1.3	-6.3
Second Quintile	89.7	4.9	4.9	30.9	-1,441	-44.5	-4.1	8.9	-4.4	5.5
Middle Quintile	92.6	5.5	4.6	30.1	-2,021	-21.0	-0.7	26.2	-3.8	14.3
Fourth Quintile	87.4	12.1	3.7	19.2	-2,348	-12.8	2.1	30.3	-2.8	19.4
Top Quintile	87.2	11.8	3.1	15.6	-4,358	-8.5	4.4	39.2	-2.3	24.4
All	72.7	10.2	3.8	100.0	-1,404	-18.8	0.0	100.0	-3.1	13.6
Addendum										
80-90	86.5	12.3	3.3	6.9	-2,972	-9.8	1.5	14.8	-2.5	22.6
90-95	87.5	11.6	2.7	2.2	-3,353	-7.7	0.7	6.1	-2.0	23.9
95-99	88.8	11.1	2.3	2.6	-5,050	-6.7	1.1	8.4	-1.7	23.7
Top 1 Percent	94.8	5.2	3.9	4.0	-40,351	-8.4	1.1	10.0	-2.7	29.0
Top 0.1 Percent	86.3	13.6	4.5	1.8	-222,324	-8.5	0.5	4.5	-2.9	31.3

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	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	8,213	32.1	14,265	-711	14,976	-5.0	10.2	12.9	-3.1
Second Quintile	7,711	30.1	32,535	3,237	29,298	10.0	21.9	23.7	13.0
Middle Quintile	5,352	20.9	53,424	9,640	43,784	18.0	25.0	24.6	27.0
Fourth Quintile	2,936	11.5	82,768	18,400	64,368	22.2	21.2	19.8	28.2
Top Quintile	1,291	5.0	193,413	51,595	141,818	26.7	21.8	19.2	34.8
All	25,605	100.0	44,717	7,477	37,240	16.7	100.0	100.0	100.0
Addendum									
80-90	836	3.3	121,470	30,454	91,016	25.1	8.9	8.0	13.3
90-95	234	0.9	168,242	43,523	124,719	25.9	3.4	3.1	5.3
95-99	185	0.7	298,680	75,821	222,859	25.4	4.8	4.3	7.3
Top 1 Percent	35	0.1	1,516,552	480,198	1,036,353	31.7	4.7	3.8	8.8
Top 0.1 Percent	3	0.0	7,596,169	2,602,333	4,993,837	34.3	2.0	1.5	4.0

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

(1) Calendar year. Baseline is current law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	44.3	15.7	2.1	2.2	-346	38.8	-0.5	-1.2	-2.2	-7.9
Second Quintile	94.8	3.4	5.6	11.7	-1,828	-46.3	-1.3	2.1	-5.0	5.8
Middle Quintile	95.1	4.4	5.0	17.1	-2,682	-21.8	-1.0	9.4	-4.1	14.6
Fourth Quintile	92.3	7.6	4.5	23.6	-3,836	-15.2	-0.5	20.2	-3.5	19.4
Top Quintile	91.0	8.9	3.7	45.4	-8,744	-9.1	3.2	69.4	-2.7	26.4
All	82.9	7.9	4.2	100.0	-3,271	-13.3	0.0	100.0	-3.2	20.8
Addendum										
80-90	90.9	9.1	3.5	11.9	-4,336	-10.0	0.6	16.5	-2.6	23.2
90-95	87.8	12.2	2.9	6.3	-5,107	-7.8	0.7	11.4	-2.1	25.0
95-99	94.2	5.8	3.3	10.0	-10,139	-8.1	1.0	17.3	-2.4	26.6
Top 1 Percent	97.3	2.7	4.9	17.3	-73,375	-9.8	0.9	24.3	-3.3	30.0
Top 0.1 Percent	90.9	9.1	5.0	7.6	-342,246	-9.3	0.5	11.4	-3.2	31.6

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	-891	16,556	-5.7	3.1	4.4	-0.7
Second Quintile	10,393	20.9	36,734	3,949	32,785	10.8	7.5	8.8	3.4
Middle Quintile	10,382	20.9	65,963	12,327	53,637	18.7	13.4	14.3	10.4
Fourth Quintile	10,009	20.1	110,334	25,260	85,074	22.9	21.6	21.9	20.6
Top Quintile	8,454	17.0	330,139	95,961	234,178	29.1	54.6	51.0	66.2
All	49,780	100.0	102,631	24,614	78,018	24.0	100.0	100.0	100.0
Addendum									
80-90	4,468	9.0	169,045	43,466	125,579	25.7	14.8	14.5	15.9
90-95	2,003	4.0	241,711	65,420	176,291	27.1	9.5	9.1	10.7
95-99	1,599	3.2	432,254	125,048	307,207	28.9	13.5	12.7	16.3
Top 1 Percent	383	0.8	2,245,797	746,717	1,499,080	33.3	16.8	14.8	23.3
Top 0.1 Percent	36	0.1	10,608,037	3,696,865	6,911,172	34.9	7.5	6.4	10.9

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 law. 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 T10-0122
Bipartisan Tax Fairness and Simplification Act of 2010 ("Wyden-Gregg") vs. Current Law 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	27.9	1.9	0.2	0.2	-23	-7.7	0.0	0.3	-0.2	2.3
Second Quintile	49.6	1.1	1.4	4.3	-324	-31.5	-0.4	1.5	-1.4	3.0
Middle Quintile	78.6	2.1	2.0	7.9	-814	-29.0	-0.7	3.0	-1.9	4.6
Fourth Quintile	96.1	2.7	3.4	18.8	-2,255	-23.0	-1.2	9.7	-3.0	10.0
Top Quintile	95.6	3.9	4.0	68.8	-8,042	-11.0	2.2	85.5	-2.9	23.5
All	67.8	2.2	3.3	100.0	-2,081	-13.4	0.0	100.0	-2.6	17.0
Addendum										
80-90	96.8	2.4	4.4	15.5	-4,109	-19.1	-0.7	10.1	-3.6	15.3
90-95	97.0	2.7	4.2	11.4	-5,407	-15.4	-0.2	9.7	-3.3	18.1
95-99	93.0	7.0	3.5	15.4	-7,459	-10.2	0.7	20.8	-2.6	22.9
Top 1 Percent	92.8	7.2	3.9	26.6	-42,894	-8.4	2.4	44.9	-2.7	29.2
Top 0.1 Percent	85.1	14.9	4.5	14.1	-210,548	-8.6	1.2	23.2	-3.0	31.7

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	297	11,392	2.5	2.4	2.9	0.3
Second Quintile	8,927	27.8	23,861	1,028	22,833	4.3	8.3	9.9	1.8
Middle Quintile	6,483	20.2	42,973	2,805	40,168	6.5	10.9	12.7	3.6
Fourth Quintile	5,566	17.3	75,950	9,814	66,136	12.9	16.5	17.9	10.9
Top Quintile	5,729	17.8	276,230	72,854	203,375	26.4	61.9	56.7	83.3
All	32,167	100.0	79,440	15,585	63,855	19.6	100.0	100.0	100.0
Addendum									
80-90	2,522	7.8	114,468	21,568	92,901	18.8	11.3	11.4	10.9
90-95	1,413	4.4	163,898	35,123	128,775	21.4	9.1	8.9	9.9
95-99	1,379	4.3	286,923	73,040	213,883	25.5	15.5	14.4	20.1
Top 1 Percent	414	1.3	1,607,917	512,948	1,094,969	31.9	26.1	22.1	42.4
Top 0.1 Percent	45	0.1	7,094,632	2,458,830	4,635,802	34.7	12.5	10.1	22.0

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 law. 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.