

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

Table T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	4.6
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	10.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	16.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	19.3
Top Quintile	3.5	0.7	0.6	100.0	-1,296	-0.5	25.0
All	0.5	0.1	0.3	100.0	-192	-0.3	20.8
Addendum							
80-90	0.0	0.1	0.0	0.0	0	0.0	21.8
90-95	0.1	0.4	0.0	0.0	2	0.0	23.0
95-99	4.2	2.9	0.1	1.8	-117	0.0	24.9
Top 1 Percent	50.8	0.2	2.0	98.2	-24,935	-1.4	28.7
Top 0.1 Percent	66.3	0.0	2.5	55.8	-140,516	-1.7	31.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 5.0

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$19,356, 40% \$37,493, 60% \$65,656, 80% \$111,659, 90% \$161,739, 95% \$226,402, 99% \$599,181, 99.9% \$2,727,123.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	4.6
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	4.2	0.0	10.3
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	10.9	0.0	16.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	18.4	0.0	19.3
Top Quintile	3.5	0.7	0.6	100.0	-1,296	-1.8	-0.4	65.6	-0.5	25.0
All	0.5	0.1	0.3	100.0	-192	-1.2	0.0	100.0	-0.3	20.8
Addendum										
80-90	0.0	0.1	0.0	0.0	0	0.0	0.2	14.2	0.0	21.8
90-95	0.1	0.4	0.0	0.0	2	0.0	0.1	10.4	0.0	23.0
95-99	4.2	2.9	0.1	1.8	-117	-0.1	0.2	16.0	0.0	24.9
Top 1 Percent	50.8	0.2	2.0	98.2	-24,935	-4.6	-0.9	25.0	-1.4	28.7
Top 0.1 Percent	66.3	0.0	2.5	55.8	-140,516	-5.1	-0.5	12.5	-1.7	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2012¹

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	38,450	24.4	11,600	533	11,067	4.6	3.7	4.5	0.8
Second Quintile	34,947	22.2	28,852	2,962	25,890	10.3	8.4	9.6	4.1
Middle Quintile	31,868	20.3	52,224	8,560	43,664	16.4	13.9	14.7	10.8
Fourth Quintile	26,646	16.9	88,978	17,195	71,783	19.3	19.8	20.2	18.2
Top Quintile	23,298	14.8	280,229	71,449	208,780	25.5	54.5	51.4	66.0
All	157,348	100.0	76,169	16,035	60,133	21.1	100.0	100.0	100.0
Addendum									
80-90	11,720	7.5	138,385	30,137	108,248	21.8	13.5	13.4	14.0
90-95	5,734	3.6	196,549	45,106	151,443	23.0	9.4	9.2	10.3
95-99	4,655	3.0	345,574	86,046	259,528	24.9	13.4	12.8	15.9
Top 1 Percent	1,190	0.8	1,825,188	548,271	1,276,917	30.0	18.1	16.1	25.9
Top 0.1 Percent	120	0.1	8,367,274	2,747,901	5,619,373	32.8	8.4	7.1	13.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 5.0

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$19,356, 40% \$37,493, 60% \$65,656, 80% \$111,659, 90% \$161,739, 95% \$226,402, 99% \$599,181, 99.9% \$2,727,123.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.0
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	2.9	0.0	8.5
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	8.7	0.0	15.1
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	17.6	0.0	18.9
Top Quintile	2.7	0.6	0.6	100.0	-1,009	-1.7	-0.4	70.5	-0.4	24.9
All	0.5	0.1	0.3	100.0	-192	-1.2	0.0	100.0	-0.3	20.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.2	15.5	0.0	21.9
90-95	0.0	0.1	0.0	0.0	0	0.0	0.1	11.7	0.0	23.2
95-99	2.8	2.6	0.0	2.0	-99	-0.1	0.2	17.3	0.0	24.6
Top 1 Percent	44.2	0.4	1.9	98.1	-20,619	-4.4	-0.9	26.0	-1.3	28.5
Top 0.1 Percent	62.9	0.0	2.4	56.9	-120,569	-5.0	-0.5	13.0	-1.6	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	31,706	20.2	10,935	112	10,823	1.0	2.9	3.6	0.1	
Second Quintile	32,349	20.6	26,208	2,216	23,991	8.5	7.1	8.2	2.8	
Middle Quintile	31,237	19.9	46,322	6,970	39,352	15.1	12.1	13.0	8.6	
Fourth Quintile	29,980	19.1	77,565	14,640	62,925	18.9	19.4	19.9	17.4	
Top Quintile	29,936	19.0	235,547	59,717	175,830	25.4	58.8	55.6	70.9	
All	157,348	100.0	76,169	16,035	60,133	21.1	100.0	100.0	100.0	
Addendum										
80-90	15,019	9.6	117,658	25,783	91,875	21.9	14.7	14.6	15.4	
90-95	7,540	4.8	167,170	38,695	128,475	23.2	10.5	10.2	11.6	
95-99	5,940	3.8	294,212	72,580	221,631	24.7	14.6	13.9	17.1	
Top 1 Percent	1,436	0.9	1,584,726	471,752	1,112,974	29.8	19.0	16.9	26.9	
Top 0.1 Percent	142	0.1	7,360,192	2,396,887	4,963,305	32.6	8.7	7.5	13.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 5.0

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$13,219, 40% \$24,782, 60% \$41,864, 80% \$68,188, 90% \$97,830, 95% \$138,709, 99% \$361,983, 99.9% \$1,670,467.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	1.6	0.0	7.1
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	5.2	0.0	10.7
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	12.8	0.0	16.9
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	21.2	0.0	20.8
Top Quintile	1.6	0.6	0.4	100.0	-391	-1.0	-0.2	59.1	-0.3	25.6
All	0.2	0.1	0.2	100.0	-54	-0.6	0.0	100.0	-0.1	20.9
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.1	15.7	0.0	23.3
90-95	0.0	0.0	0.0	0.0	0	0.0	0.1	10.9	0.0	24.3
95-99	1.8	2.8	0.0	0.3	-6	0.0	0.1	14.1	0.0	24.3
Top 1 Percent	34.1	0.7	1.4	99.7	-10,360	-3.1	-0.5	18.4	-1.0	30.3
Top 0.1 Percent	56.1	0.1	2.3	65.6	-77,728	-4.2	-0.3	8.9	-1.5	33.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	16,972	24.6	8,380	592	7,788	7.1	4.7	5.5	1.6	
Second Quintile	15,474	22.5	19,970	2,132	17,838	10.7	10.2	11.6	5.2	
Middle Quintile	14,005	20.3	34,261	5,784	28,478	16.9	15.9	16.7	12.7	
Fourth Quintile	11,543	16.8	55,833	11,609	44,224	20.8	21.3	21.4	21.1	
Top Quintile	9,596	13.9	151,979	39,310	112,669	25.9	48.2	45.3	59.3	
All	68,932	100.0	43,878	9,227	34,651	21.0	100.0	100.0	100.0	
Addendum										
80-90	5,066	7.4	84,037	19,610	64,427	23.3	14.1	13.7	15.6	
90-95	2,373	3.4	119,032	28,948	90,083	24.3	9.3	9.0	10.8	
95-99	1,795	2.6	204,548	49,730	154,817	24.3	12.1	11.6	14.0	
Top 1 Percent	361	0.5	1,060,631	332,056	728,576	31.3	12.7	11.0	18.9	
Top 0.1 Percent	32	0.1	5,243,107	1,850,508	3,392,599	35.3	5.5	4.5	9.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$13,219, 40% \$24,782, 60% \$41,864, 80% \$68,188, 90% \$97,830, 95% \$138,709, 99% \$361,983, 99.9% \$1,670,467.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	0.8
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	7.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	5.6	0.0	13.5
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	15.3	0.0	17.8
Top Quintile	3.3	0.6	0.6	100.0	-1,328	-1.9	-0.3	77.6	-0.5	24.7
All	1.0	0.2	0.4	100.0	-403	-1.5	0.0	100.0	-0.3	21.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.2	15.7	0.0	21.3
90-95	0.0	0.1	0.0	0.0	0	0.0	0.2	12.7	0.0	22.8
95-99	3.2	2.7	0.1	2.2	-141	-0.2	0.3	19.5	0.0	24.8
Top 1 Percent	47.8	0.3	1.9	97.8	-23,804	-4.6	-1.0	29.8	-1.4	28.0
Top 0.1 Percent	65.2	0.0	2.5	54.4	-131,378	-5.2	-0.6	14.7	-1.7	30.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	6,622	10.8	14,526	115	14,411	0.8	1.2	1.6	0.0
Second Quintile	8,956	14.6	33,405	2,616	30,789	7.8	3.9	4.6	1.4
Middle Quintile	11,470	18.7	59,671	8,074	51,597	13.5	8.9	9.8	5.5
Fourth Quintile	15,032	24.5	95,023	16,935	78,088	17.8	18.5	19.4	15.0
Top Quintile	18,609	30.3	281,842	70,949	210,893	25.2	67.8	65.0	77.9
All	61,357	100.0	126,020	27,610	98,410	21.9	100.0	100.0	100.0
Addendum									
80-90	8,860	14.4	138,312	29,497	108,815	21.3	15.9	16.0	15.4
90-95	4,843	7.9	192,091	43,749	148,342	22.8	12.0	11.9	12.5
95-99	3,890	6.3	337,723	83,741	253,981	24.8	17.0	16.4	19.2
Top 1 Percent	1,015	1.7	1,748,464	513,441	1,235,023	29.4	23.0	20.8	30.8
Top 0.1 Percent	102	0.2	7,890,377	2,525,039	5,365,338	32.0	10.5	9.1	15.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$13,219, 40% \$24,782, 60% \$41,864, 80% \$68,188, 90% \$97,830, 95% \$138,709, 99% \$361,983, 99.9% \$1,670,467.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-5.4	0.0	-7.2
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	9.7	0.0	6.0
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	27.7	0.0	15.3
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	29.7	0.0	19.7
Top Quintile	1.6	0.1	0.4	100.0	-538	-1.2	-0.3	38.1	-0.3	24.2
All	0.1	0.0	0.1	100.0	-27	-0.5	0.0	100.0	-0.1	13.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.1	14.7	0.0	22.8
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	5.9	0.0	23.2
95-99	2.2	0.3	0.0	2.2	-87	-0.1	0.0	8.0	0.0	23.4
Top 1 Percent	47.1	0.6	2.0	97.8	-19,776	-4.6	-0.4	9.6	-1.4	28.7
Top 0.1 Percent	63.0	0.0	2.7	55.5	-127,310	-5.6	-0.2	4.5	-1.8	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	7,840	31.9	13,490	-966	14,455	-7.2	10.3	12.8	-5.3
Second Quintile	7,497	30.5	30,617	1,830	28,787	6.0	22.4	24.4	9.7
Middle Quintile	5,095	20.8	50,275	7,677	42,598	15.3	25.0	24.6	27.6
Fourth Quintile	2,777	11.3	76,881	15,107	61,774	19.7	20.8	19.4	29.6
Top Quintile	1,242	5.1	178,521	43,816	134,705	24.5	21.6	18.9	38.4
All	24,547	100.0	41,760	5,773	35,986	13.8	100.0	100.0	100.0
Addendum									
80-90	805	3.3	112,763	25,698	87,064	22.8	8.9	7.9	14.6
90-95	232	0.9	154,893	35,894	118,999	23.2	3.5	3.1	5.9
95-99	173	0.7	278,418	65,178	213,240	23.4	4.7	4.2	7.9
Top 1 Percent	33	0.1	1,423,600	428,934	994,666	30.1	4.6	3.7	10.0
Top 0.1 Percent	3	0.0	6,950,503	2,284,532	4,665,971	32.9	2.0	1.5	4.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is the Administration's proposal relating to the top two statutory income tax rates. Proposal reduces the top two rates from 36 and 39.6 percent to 33 and 35 percent and reduces the threshold for the 36-percent bracket (this lower threshold causes a small tax increase, which is not offset by the lower rates for tax units with taxable income near the 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% \$13,219, 40% \$24,782, 60% \$41,864, 80% \$68,188, 90% \$97,830, 95% \$138,709, 99% \$361,983, 99.9% \$1,670,467.

(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 T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.4	0.0	-8.9
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	2.3	0.0	6.1
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.2	10.2	0.0	15.4
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.3	20.4	0.0	19.4
Top Quintile	4.1	0.4	0.8	100.0	-1,693	-2.1	-0.5	68.4	-0.6	25.9
All	0.7	0.1	0.4	100.0	-286	-1.4	0.0	100.0	-0.3	20.5
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.2	16.3	0.0	22.6
90-95	0.0	0.2	0.0	0.0	1	0.0	0.2	11.0	0.0	23.9
95-99	5.7	1.8	0.1	3.9	-346	-0.3	0.2	17.0	-0.1	26.1
Top 1 Percent	66.3	0.1	2.5	96.2	-36,203	-5.5	-1.0	24.1	-1.7	29.7
Top 0.1 Percent	73.5	0.0	2.8	47.7	-186,343	-5.7	-0.5	11.5	-1.9	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	10,133	20.6	14,723	-1,303	16,026	-8.9	3.2	4.4	-1.4	
Second Quintile	10,359	21.1	34,672	2,102	32,570	6.1	7.7	9.1	2.2	
Middle Quintile	10,251	20.9	62,298	9,601	52,697	15.4	13.6	14.5	10.1	
Fourth Quintile	9,800	19.9	103,142	19,985	83,157	19.4	21.6	21.9	20.1	
Top Quintile	8,315	16.9	306,063	80,837	225,226	26.4	54.3	50.4	68.9	
All	49,155	100.0	95,419	19,860	75,559	20.8	100.0	100.0	100.0	
Addendum										
80-90	4,398	9.0	157,496	35,641	121,855	22.6	14.8	14.4	16.1	
90-95	1,976	4.0	224,546	53,557	170,989	23.9	9.5	9.1	10.8	
95-99	1,567	3.2	400,356	104,923	295,433	26.2	13.4	12.5	16.9	
Top 1 Percent	374	0.8	2,088,455	655,447	1,433,008	31.4	16.7	14.4	25.1	
Top 0.1 Percent	36	0.1	9,839,694	3,264,574	6,575,120	33.2	7.6	6.4	12.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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

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

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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.

Table T10-0210
Extend the Top Two Rates of 33 and 35 Percent
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.4
Second Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	3.8
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	5.7
Fourth Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	10.7	0.0	11.0
Top Quintile	2.4	0.7	0.4	100.0	-815	-1.4	-0.2	83.6	-0.3	23.0
All	0.4	0.1	0.2	100.0	-150	-1.1	0.0	100.0	-0.2	17.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.1	10.0	0.0	15.6
90-95	0.0	0.0	0.0	0.0	0	0.0	0.1	9.6	0.0	18.3
95-99	1.5	2.6	0.0	0.3	-9	0.0	0.2	20.6	0.0	21.9
Top 1 Percent	26.2	0.4	1.1	99.7	-10,531	-2.6	-0.6	43.4	-0.8	28.5
Top 0.1 Percent	48.6	0.1	1.6	66.7	-72,076	-3.4	-0.5	21.9	-1.1	31.5

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	5,016	16.4	10,899	262	10,637	2.4	2.4	2.8	0.3
Second Quintile	8,213	26.9	22,528	846	21,682	3.8	8.0	9.3	1.7
Middle Quintile	5,981	19.6	41,094	2,355	38,739	5.7	10.6	12.1	3.5
Fourth Quintile	5,495	18.0	70,238	7,727	62,511	11.0	16.7	18.0	10.6
Top Quintile	5,617	18.4	257,048	60,046	197,002	23.4	62.4	57.9	83.8
All	30,543	100.0	75,737	13,175	62,563	17.4	100.0	100.0	100.0
Addendum									
80-90	2,427	8.0	105,444	16,426	89,018	15.6	11.1	11.3	9.9
90-95	1,362	4.5	153,103	28,074	125,029	18.3	9.0	8.9	9.5
95-99	1,394	4.6	267,882	58,687	209,194	21.9	16.1	15.3	20.3
Top 1 Percent	434	1.4	1,396,961	408,891	988,070	29.3	26.2	22.4	44.1
Top 0.1 Percent	42	0.1	6,520,091	2,127,370	4,392,721	32.6	12.0	9.7	22.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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

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