

Table T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2005¹
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	22.8	0.0	0.6	0.8	-49	-0.5	4.5
Second Quintile	80.9	0.0	2.6	7.2	-546	-2.3	10.5
Middle Quintile	95.1	0.0	2.6	11.2	-926	-2.1	16.4
Fourth Quintile	98.8	0.0	2.9	16.9	-1,689	-2.3	19.4
Top Quintile	99.5	0.0	4.3	64.0	-7,252	-3.0	25.8
All	73.7	0.0	3.4	100.0	-1,666	-2.6	21.3
Addendum							
80-90	99.4	0.0	3.9	15.0	-3,374	-3.0	21.4
90-95	99.7	0.0	3.7	9.7	-4,468	-2.8	23.1
95-99	99.5	0.0	3.4	12.5	-7,016	-2.4	25.5
Top 1 Percent	99.1	0.0	5.6	26.9	-59,454	-3.7	30.4
Top 0.1 Percent	99.8	0.0	6.5	14.6	-320,371	-4.1	32.1

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 4.0

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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% \$17,935, 40% \$36,007, 60% \$63,182, 80% \$106,334, 90% \$152,958, 95% \$213,953, 99% \$573,632, 99.9% \$2,773,917.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2005¹
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	22.8	0.0	0.6	0.8	-49	-10.6	0.0	0.8	-0.5	4.5
Second Quintile	80.9	0.0	2.6	7.2	-546	-18.0	-0.3	4.0	-2.3	10.5
Middle Quintile	95.1	0.0	2.6	11.2	-926	-11.3	-0.1	10.8	-2.1	16.4
Fourth Quintile	98.8	0.0	2.9	16.9	-1,689	-10.5	0.1	17.7	-2.3	19.4
Top Quintile	99.5	0.0	4.3	64.0	-7,252	-10.6	0.3	66.6	-3.0	25.8
All	73.7	0.0	3.4	100.0	-1,666	-10.9	0.0	100.0	-2.6	21.3
Addendum										
80-90	99.4	0.0	3.9	15.0	-3,374	-12.1	-0.2	13.3	-3.0	21.4
90-95	99.7	0.0	3.7	9.7	-4,468	-10.7	0.0	9.9	-2.8	23.1
95-99	99.5	0.0	3.4	12.5	-7,016	-8.7	0.4	16.0	-2.4	25.5
Top 1 Percent	99.1	0.0	5.6	26.9	-59,454	-10.8	0.1	27.4	-3.7	30.4
Top 0.1 Percent	99.8	0.0	6.5	14.6	-320,371	-11.5	-0.1	13.9	-4.1	32.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2005¹

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	36,323	25.2	9,357	466	8,890	5.0	3.7	4.6	0.8	
Second Quintile	31,574	21.9	23,822	3,039	20,783	12.8	8.2	9.4	4.4	
Middle Quintile	28,996	20.1	44,147	8,184	35,962	18.5	14.0	14.9	10.8	
Fourth Quintile	23,944	16.6	74,591	16,126	58,465	21.6	19.5	20.0	17.6	
Top Quintile	21,170	14.7	238,281	68,713	169,568	28.8	55.0	51.4	66.3	
All	144,049	100.0	63,718	15,227	48,491	23.9	100.0	100.0	100.0	
Addendum										
80-90	10,633	7.4	114,552	27,859	86,693	24.3	13.3	13.2	13.5	
90-95	5,193	3.6	162,003	41,805	120,198	25.8	9.2	8.9	9.9	
95-99	4,258	3.0	287,509	80,401	207,108	28.0	13.3	12.6	15.6	
Top 1 Percent	1,086	0.8	1,621,089	551,426	1,069,663	34.0	19.2	16.6	27.3	
Top 0.1 Percent	109	0.1	7,729,361	2,797,479	4,931,883	36.2	9.2	7.7	14.0	

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 4.0

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

(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% \$17,935, 40% \$36,007, 60% \$63,182, 80% \$106,334, 90% \$152,958, 95% \$213,953, 99% \$573,632, 99.9% \$2,773,917.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	18.8	0.0	1.0	1.1	-87	-57.1	-0.1	0.1	-1.0	0.7
Second Quintile	71.2	0.0	3.0	7.1	-574	-25.0	-0.5	2.6	-2.7	8.1
Middle Quintile	91.4	0.0	2.8	10.4	-897	-12.9	-0.2	8.6	-2.3	15.4
Fourth Quintile	98.3	0.0	2.7	15.8	-1,393	-10.3	0.1	16.9	-2.2	18.7
Top Quintile	99.1	0.0	4.1	65.5	-5,765	-10.1	0.7	71.7	-2.9	25.7
All	73.7	0.0	3.4	100.0	-1,666	-10.9	0.0	100.0	-2.6	21.3
Addendum										
80-90	99.1	0.0	3.4	14.1	-2,486	-10.5	0.1	14.8	-2.6	21.7
90-95	99.0	0.0	3.4	10.0	-3,461	-9.8	0.1	11.3	-2.5	23.3
95-99	99.4	0.0	3.4	13.8	-6,093	-9.0	0.4	17.1	-2.5	25.2
Top 1 Percent	99.0	0.0	5.5	27.7	-50,783	-10.7	0.1	28.5	-3.6	30.3
Top 0.1 Percent	99.5	0.0	6.5	15.1	-280,416	-11.4	-0.1	14.4	-4.1	32.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	29,875	20.7	8,818	152	8,666	1.7	2.9	3.7	0.2	
Second Quintile	29,709	20.6	21,379	2,296	19,083	10.7	6.9	8.1	3.1	
Middle Quintile	27,887	19.4	39,288	6,931	32,357	17.6	11.9	12.9	8.8	
Fourth Quintile	27,273	18.9	64,746	13,474	51,273	20.8	19.2	20.0	16.8	
Top Quintile	27,263	18.9	199,628	57,127	142,501	28.6	59.3	55.6	71.0	
All	144,049	100.0	63,718	15,227	48,491	23.9	100.0	100.0	100.0	
Addendum										
80-90	13,636	9.5	97,526	23,659	73,867	24.3	14.5	14.4	14.7	
90-95	6,906	4.8	137,088	35,341	101,746	25.8	10.3	10.1	11.1	
95-99	5,414	3.8	245,038	67,930	177,108	27.7	14.5	13.7	16.8	
Top 1 Percent	1,308	0.9	1,406,779	476,517	930,261	33.9	20.0	17.4	28.4	
Top 0.1 Percent	129	0.1	6,808,191	2,462,468	4,345,723	36.2	9.6	8.0	14.5	

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

Number of AMT Taxpayers (millions). Baseline: 7.3

Proposal: 4.0

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

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

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,197, 40% \$23,235, 60% \$39,759, 80% \$63,798, 90% \$90,907, 95% \$128,435, 99% \$342,170, 99.9% \$1,655,718.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	11.2	0.0	0.2	0.5	-12	-2.7	0.1	1.5	-0.2	6.4
Second Quintile	60.0	0.0	1.4	7.0	-204	-10.4	-0.2	5.2	-1.3	10.9
Middle Quintile	90.8	0.0	1.7	11.1	-384	-7.0	0.1	12.6	-1.4	18.0
Fourth Quintile	97.8	0.0	1.7	15.1	-619	-6.1	0.4	20.0	-1.3	20.9
Top Quintile	98.6	0.0	3.6	66.4	-3,261	-8.6	-0.5	60.6	-2.6	27.2
All	63.1	0.0	2.5	100.0	-664	-7.9	0.0	100.0	-1.9	21.8
Addendum										
80-90	98.6	0.0	2.5	13.5	-1,268	-7.2	0.1	15.0	-1.8	23.9
90-95	98.3	0.0	3.0	11.0	-2,151	-8.2	0.0	10.6	-2.2	24.9
95-99	99.2	0.0	3.6	16.5	-4,322	-8.9	-0.2	14.4	-2.6	26.2
Top 1 Percent	97.8	0.0	5.4	25.4	-32,163	-9.5	-0.4	20.7	-3.5	32.9
Top 0.1 Percent	99.5	0.0	6.6	13.6	-194,079	-10.4	-0.3	10.0	-4.1	35.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	16,489	26.3	6,825	452	6,373	6.6	5.0	6.2	1.4
Second Quintile	14,309	22.8	16,124	1,963	14,161	12.2	10.3	11.9	5.3
Middle Quintile	11,976	19.1	28,464	5,498	22,966	19.3	15.3	16.2	12.5
Fourth Quintile	10,155	16.2	46,048	10,221	35,827	22.2	21.0	21.4	19.6
Top Quintile	8,476	13.5	128,109	38,073	90,036	29.7	48.7	44.8	61.1
All	62,769	100.0	35,540	8,420	27,120	23.7	100.0	100.0	100.0
Addendum									
80-90	4,431	7.1	68,879	17,730	51,149	25.7	13.7	13.3	14.9
90-95	2,130	3.4	96,942	26,284	70,658	27.1	9.3	8.8	10.6
95-99	1,587	2.5	168,768	48,450	120,319	28.7	12.0	11.2	14.6
Top 1 Percent	329	0.5	930,888	338,106	592,782	36.3	13.7	11.5	21.1
Top 0.1 Percent	29	0.1	4,793,931	1,871,490	2,922,440	39.0	6.3	5.0	10.3

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

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

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,197, 40% \$23,235, 60% \$39,759, 80% \$63,798, 90% \$90,907, 95% \$128,435, 99% \$342,170, 99.9% \$1,655,718.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	29.3	0.0	2.1	0.9	-246	-88.7	-0.1	0.0	-2.1	0.3
Second Quintile	74.0	0.0	3.9	4.4	-948	-31.3	-0.4	1.3	-3.4	7.5
Middle Quintile	89.6	0.0	3.3	8.6	-1,395	-16.6	-0.3	5.7	-2.8	13.8
Fourth Quintile	98.6	0.0	3.1	16.1	-1,976	-12.5	-0.1	14.9	-2.5	17.6
Top Quintile	99.5	0.0	4.2	70.1	-7,111	-10.6	0.9	78.1	-3.0	25.3
All	85.4	0.0	3.9	100.0	-3,072	-11.7	0.0	100.0	-2.9	22.0
Addendum										
80-90	99.4	0.0	3.7	15.3	-3,233	-11.9	0.0	14.9	-2.8	20.9
90-95	99.4	0.0	3.6	10.6	-4,167	-10.4	0.2	12.1	-2.7	22.8
95-99	99.6	0.0	3.4	14.3	-6,993	-9.1	0.5	19.0	-2.5	25.0
Top 1 Percent	99.6	0.0	5.5	29.8	-56,749	-10.9	0.3	32.1	-3.6	29.7
Top 0.1 Percent	99.5	0.0	6.5	16.1	-304,697	-11.7	0.0	16.1	-4.2	31.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	6,094	10.7	11,899	277	11,622	2.3	1.2	1.6	0.1
Second Quintile	8,171	14.3	27,617	3,028	24,589	11.0	3.7	4.4	1.6
Middle Quintile	10,768	18.8	50,670	8,380	42,290	16.5	9.0	10.0	6.0
Fourth Quintile	14,263	25.0	78,755	15,844	62,910	20.1	18.6	19.7	15.0
Top Quintile	17,303	30.3	236,850	67,108	169,742	28.3	67.7	64.6	77.1
All	57,160	100.0	105,848	26,338	79,510	24.9	100.0	100.0	100.0
Addendum									
80-90	8,295	14.5	114,009	27,111	86,898	23.8	15.6	15.9	14.9
90-95	4,484	7.8	157,285	39,970	117,314	25.4	11.7	11.6	11.9
95-99	3,600	6.3	280,412	77,130	203,282	27.5	16.7	16.1	18.5
Top 1 Percent	923	1.6	1,557,914	519,465	1,038,450	33.3	23.8	21.1	31.8
Top 0.1 Percent	93	0.2	7,341,877	2,616,312	4,725,565	35.6	11.2	9.6	16.1

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

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

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,197, 40% \$23,235, 60% \$39,759, 80% \$63,798, 90% \$90,907, 95% \$128,435, 99% \$342,170, 99.9% \$1,655,718.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	27.0	0.0	1.1	4.9	-125	18.2	-1.7	-5.9	-1.2	-7.5
Second Quintile	90.0	0.0	3.9	34.0	-900	-44.0	-4.1	8.1	-3.6	4.6
Middle Quintile	96.9	0.0	3.2	26.9	-1,089	-15.0	0.2	28.4	-2.6	14.8
Fourth Quintile	99.2	0.0	2.5	15.5	-1,240	-9.2	2.1	28.7	-1.9	19.2
Top Quintile	99.1	0.0	2.9	18.7	-3,274	-7.9	3.5	40.7	-2.1	24.7
All	72.0	0.0	2.9	100.0	-832	-15.7	0.0	100.0	-2.5	13.1
Addendum										
80-90	99.2	0.0	2.2	5.7	-1,575	-7.1	1.3	14.0	-1.7	22.1
90-95	98.6	0.0	2.2	2.3	-2,057	-6.4	0.6	6.2	-1.6	23.5
95-99	99.5	0.0	2.4	3.4	-4,129	-6.7	0.8	8.7	-1.8	24.3
Top 1 Percent	98.1	0.0	5.2	7.3	-46,555	-10.4	0.7	11.8	-3.5	29.9
Top 0.1 Percent	99.8	0.0	6.1	3.9	-263,976	-11.2	0.3	5.9	-4.0	31.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	7,035	32.5	10,868	-689	11,557	-6.3	10.4	13.1	-4.2
Second Quintile	6,805	31.4	25,063	2,045	23,017	8.2	23.2	25.2	12.1
Middle Quintile	4,445	20.5	41,839	7,267	34,572	17.4	25.3	24.8	28.2
Fourth Quintile	2,257	10.4	63,980	13,538	50,442	21.2	19.6	18.3	26.7
Top Quintile	1,031	4.8	154,543	41,412	113,131	26.8	21.7	18.8	37.2
All	21,661	100.0	33,960	5,295	28,665	15.6	100.0	100.0	100.0
Addendum									
80-90	656	3.0	92,941	22,145	70,796	23.8	8.3	7.5	12.7
90-95	199	0.9	127,535	32,017	95,518	25.1	3.5	3.1	5.6
95-99	148	0.7	235,736	61,392	174,345	26.0	4.7	4.1	7.9
Top 1 Percent	28	0.1	1,343,196	447,932	895,264	33.4	5.2	4.1	11.1
Top 0.1 Percent	3	0.0	6,666,674	2,367,655	4,299,019	35.5	2.4	1.9	5.6

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

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

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

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$12,197, 40% \$23,235, 60% \$39,759, 80% \$63,798, 90% \$90,907, 95% \$128,435, 99% \$342,170, 99.9% \$1,655,718.

(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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	36.5	0.0	2.0	2.0	-257	29.4	-0.4	-1.3	-2.1	-9.4
Second Quintile	94.9	0.0	4.9	10.7	-1,279	-48.3	-1.2	1.7	-4.5	4.8
Middle Quintile	98.6	0.0	3.9	14.1	-1,651	-17.6	-0.6	10.0	-3.2	14.8
Fourth Quintile	99.7	0.0	3.7	19.6	-2,494	-13.4	-0.1	19.2	-2.9	18.8
Top Quintile	99.9	0.0	4.2	53.5	-7,748	-10.3	2.2	70.4	-3.0	26.1
All	85.7	0.0	4.1	100.0	-2,523	-13.1	0.0	100.0	-3.1	20.5
Addendum										
80-90	99.9	0.0	4.0	14.0	-3,854	-12.1	0.2	15.4	-3.0	21.7
90-95	99.9	0.0	3.4	7.5	-4,534	-9.6	0.4	10.7	-2.5	23.5
95-99	99.7	0.0	3.3	10.1	-7,668	-8.1	0.9	17.2	-2.3	26.3
Top 1 Percent	99.5	0.0	5.8	22.0	-69,450	-10.9	0.7	27.2	-3.8	30.8
Top 0.1 Percent	99.9	0.0	6.4	11.4	-364,100	-11.5	0.3	13.3	-4.1	31.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	9,163	19.5	12,075	-876	12,951	-7.3	2.9	4.1	-0.9
Second Quintile	9,904	21.1	28,519	2,650	25,869	9.3	7.4	8.8	2.9
Middle Quintile	10,136	21.6	52,034	9,358	42,676	18.0	13.8	14.8	10.5
Fourth Quintile	9,338	19.9	85,631	18,596	67,036	21.7	20.9	21.4	19.2
Top Quintile	8,193	17.4	258,534	75,184	183,350	29.1	55.3	51.4	68.2
All	47,016	100.0	81,446	19,219	62,227	23.6	100.0	100.0	100.0
Addendum									
80-90	4,307	9.2	129,093	31,918	97,176	24.7	14.5	14.3	15.2
90-95	1,956	4.2	182,537	47,371	135,166	26.0	9.3	9.0	10.3
95-99	1,555	3.3	330,001	94,325	235,677	28.6	13.4	12.5	16.2
Top 1 Percent	376	0.8	1,842,030	636,664	1,205,366	34.6	18.1	15.5	26.5
Top 0.1 Percent	37	0.1	8,844,075	3,176,508	5,667,567	35.9	8.6	7.2	13.0

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.

(1) Calendar year. Baseline excludes Bush administration tax law, including EGTRRA, JGTRRA, WFTRA, TIPRA, 2004-2009 AMT patches, and 2008 stimulus payments (for years where laws apply). Proposal is current law.

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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 T10-0222
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2005¹
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	3.2	0.0	0.1	0.1	-10	-4.6	0.0	0.3	-0.1	2.3
Second Quintile	26.0	0.0	0.5	1.5	-91	-11.1	0.0	1.6	-0.5	4.1
Middle Quintile	63.4	0.0	1.2	3.9	-385	-13.9	-0.1	3.2	-1.1	6.7
Fourth Quintile	94.7	0.0	2.0	12.2	-1,008	-13.1	-0.2	10.5	-1.7	11.6
Top Quintile	98.0	0.0	4.5	82.2	-6,802	-11.2	0.2	84.3	-3.2	25.2
All	53.6	0.0	3.2	100.0	-1,551	-11.5	0.0	100.0	-2.5	19.0
Addendum										
80-90	97.8	0.0	3.2	11.8	-2,247	-12.9	-0.2	10.3	-2.5	17.1
90-95	97.1	0.0	3.8	11.1	-3,641	-12.8	-0.2	9.8	-2.9	20.0
95-99	98.9	0.0	4.1	19.8	-6,763	-11.2	0.1	20.3	-3.0	23.9
Top 1 Percent	99.3	0.0	5.6	39.5	-45,485	-10.5	0.5	43.9	-3.7	31.3
Top 0.1 Percent	99.7	0.0	6.6	21.4	-241,553	-11.1	0.1	22.2	-4.2	33.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2005¹

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	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Lowest Quintile	5,273	19.7	8,565	207	8,358	2.4	2.7	3.4	0.3
Second Quintile	7,026	26.3	17,766	819	16,947	4.6	7.4	9.0	1.6
Middle Quintile	4,243	15.9	35,503	2,766	32,737	7.8	9.0	10.6	3.3
Fourth Quintile	4,997	18.7	58,066	7,728	50,338	13.3	17.3	19.1	10.7
Top Quintile	5,011	18.8	213,222	60,576	152,646	28.4	63.7	58.1	84.1
All	26,731	100.0	62,769	13,504	49,265	21.5	100.0	100.0	100.0
Addendum									
80-90	2,174	8.1	88,443	17,387	71,055	19.7	11.5	11.7	10.5
90-95	1,261	4.7	123,682	28,356	95,326	22.9	9.3	9.1	9.9
95-99	1,216	4.6	223,979	60,216	163,763	26.9	16.2	15.1	20.3
Top 1 Percent	360	1.4	1,243,303	435,197	808,106	35.0	26.7	22.1	43.4
Top 0.1 Percent	37	0.1	5,822,669	2,170,594	3,652,075	37.3	12.7	10.2	22.1

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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